



Community



History

ANNUAL BUDGET REPORT
2021



Service



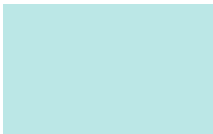
Opportunity



WATER
Infrastructure
OUR
FUTURE
ARKANSAS CITY



Quality
of Life



Efficiency



Arkansas City, Kansas



CITY OF ARKANSAS CITY

BUDGET

2021

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

2020-2021

ARKANSAS CITY COMMISSION

MAYOR KAREN WELCH

VICE-MAYOR SCOTT ROGERS

COMMISSIONER JAY WARREN

COMMISSIONER DUANE OESTMANN

COMMISSIONER KANYON GINGHER

CITY MANAGER

RANDY FRAZER

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 4, 2020,

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 2021. This budget of \$37,223,802 continues the work from the Commission priorities of 2016-20. In 2020 we have faced a new set of fiscal challenges as a result of the ongoing novel coronavirus (COVID-19) pandemic, which has resulted in unexpected new expenses, as well as slightly diminished revenues which forced City staff to become more creative with their budgets, and their ingenuity and persistent work is 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 through our 10-year Capital Improvement Plan (CIP).

Given the current economic climate, the 2021 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 2020 to 2021, at an estimated 70.024 mills. Meanwhile, the City has seen assessed valuation rise by 3% over the previous budget year, and 25% since 2011. This is largely due to increased efforts for accurate appraisals in the Cowley County Appraiser's Office. While the mill levy has remained flat, the City has been able to accomplish more with this increase in the value of a mill.

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 2021 Budget, the first we have had the privilege of developing as a management team since my arrival. Through the Commission's leadership and staff's dedication, we have crafted a fiscally responsible plan that reflects the vision and values of the people of Arkansas City.

The 2021 budget fulfills our mission to focus on 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 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 2021. 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 Improvement Program (CCLIP) grant funds from the Kansas Department of Transportation (KDOT). This project also resulted in new striping on Summit Street/U.S. 77, 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/U.S. 166 from Madison Avenue to the U.S. 77 bypass, a \$600,000 project anticipated to begin in late 2020. This will be followed by a CCLIP project to mill and overlay West Madison Avenue/U.S. 166 from Eighth to Summit streets, a \$580,000 project commencing in 2021.

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 concluded after five years:

- Brick rehabilitation continues to be a CIP focus, with \$125,000 scheduled in 2021 and 2022, 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 2023 on includes an additional \$125,000.
- 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 2024-25 timeframe, for an estimated cost of around \$258,000.
- 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. In 2020, the City will apply for both KDOT Cost Share funding and a Community Development Block Grant to pursue this resurfacing option, which also would fill in gaps in the sidewalk. About \$3.65 million remains in the CIP for 2022 for this project, with a total cost currently estimated at \$910,000. An additional \$500,000 would be needed to resurface Summit Street from Radio Lane to Skyline Road, a project that currently is estimated in the CIP to commence in 2022, as well.
- The City plans to continue spending \$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 also has been identified on Kansas Avenue (15th Street to U.S. 77 bypass), Madison Avenue (Arkansas River bridge to Eighth Street; Summit Street to Country Club Road), and Summit Street (Madison to Walnut avenues).

- 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, likely would not commence any sooner than 2025 and would have to be funded predominantly with 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.
- Extension of the current hike-bike trail via sidewalk improvements that comply with the Americans with Disabilities Act (ADA) continues to be a focus, with \$1.2 million planned for this Phase II work in 2021. The City has secured matching dollars from Cowley College (\$87,000) and Westar Energy (\$537,395) for this project, and also has received \$800,000 in Transportation Alternatives (TA) grant assistance from KDOT. Phase III, scheduled for 2025, is a \$1 million bridge that would cross South Summit Street/U.S. 77 and open up Phase IV expansion opportunities. A further extension, the Central Trail (Phase I), is programmed to commence by 2023 using the Safe Routes to Schools, Recreational Trails and/or TA grant funding programs, which continue to be evaluated and utilized by staff for potential sidewalk and trail construction funding in the future.
- In 2018-20, 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.
- 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, which should be entirely funded through a \$25,000 grant from Blue Cross Blue Shield of Kansas, will be part of the new Comprehensive Plan update.

Quality of Life

The continued improvement of Arkansas City's public image and the quality of life it can offer to all of its citizens 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 was awarded a \$500,000 Challenge Grant from the V.J. Wilkins Memorial Foundation and will receive \$200,000 of that matching funding for application toward Phase 1 upgrades in 2020-21. Additionally, Creekstone Farms 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 electrical and parking upgrades for the rotunda and new Farm and Art Market pavilion, is expected to commence construction in late 2020, while Phase 2, consisting of a splash pad and new restrooms, is currently planned to kick off in late 2021. A new Phase 3 playground would follow in 2022, and then Master Plan development will shift to the vacant lot to the north, where housing and a new library are possibilities.

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 concerts 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. It is hoped the movies may resume in 2021. A major new park event, Tacolalah, also debuted in 2019 to great acclaim. About 2,000 people attended this inaugural multicultural event, which also serves as a fundraiser, and it will return to Wilson Park on May 1, 2021.

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. While these programs, as well as a \$5,000 planned fund to assist with property maintenance, were largely curtailed in 2020 due to the coronavirus pandemic, they are all planned to resume safely in 2021.

The City's recycling program continues to be a huge hit, despite the consolidation of Arkansas City's and Winfield's joint recycling efforts at the Recycling Operations Center in Strother Field. Volumes have not decreased substantially, but the quality of the recycling stream has improved dramatically and the two cities are already seeing some financial benefit to this consolidation. However, the future of recycling remains somewhat cloudy due to costs and recession-driven market forces out of the cities' control.

The City also hopes to transition to a four-day sanitation schedule in the future. This 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 in 2019 elevated Sanitation into its own separate division to help with this.

As far as public facilities are concerned, the 2021 budget makes significant investments toward that end:

- Prior budgets included funds for resurfacing the Poplar Walking Trail and seed money to create a columbarium at Riverview Cemetery. 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, plus 14 new LED light poles paid for through a separate \$15,000 Blue Cross Blue Shield 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 were constructed west of the Lions Club pavilion as part of the agreement. A new pavilion was constructed further to the north, too.
- 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.

- The Parks and Facilities Division manage 17 parks, walking trails, and outdoor facilities. Funds are included in this budget for annual maintenance and minor improvements to these facilities. A long-envisioned project would open up an 18th City property, McFarland Pond, for public use by constructing a low-water crossing and site improvements in 2022 for an estimated \$100,000.
- Needed ADA improvements — including new ramps, parking stalls and ADA-accessible restrooms — are planned in 2021 (\$15,000) at the Agri-Business Building, in 2022 (\$20,000) and 2023 (\$10,000) at the Northwest Community Center, and in 2024 at the Senior Citizens Center.
- Future years of the Capital Improvement Plan will see new restrooms 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 2021 budget provides funding to maintain popular community events, such as Arkalalah, the Last Run Car Show, Tacolalah, Arbor Day, the 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 and repair projects in the future include replacing the elevator at City Hall (\$100,000) and the roof of the Central Shop (\$110,000) in 2021, painting and lighting the Chestnut and Madison Avenue railroad underpasses (\$10,000) in 2021, replacing downtown Christmas lights (\$25,000) and remodeling the second floor of City Hall (\$100,000) in 2022, and renovating the main entrances into City Hall (\$100,000) and Ark City itself (\$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 utility 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 this 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.

An engineering team was engaged in 2020 to make formal recommendations for a design-bid-build process for upgrades to the plant, with \$12 million set aside in 2021 for construction of these upgrades.

The completion of our new water meter system is assisting in paying for ongoing improvements by more accurately capturing usage and thus improving the revenue stream of the Water 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. In 2017, another water line relocation project was conducted in conjunction with other scheduled street improvements.

Construction is anticipated begin in late 2020 on the replacement of approximately 16,790 feet of deteriorated 4- and 6-inch water lines in the Brad Meek and Highland Additions, for an estimated total cost of \$1,494,070. This work will be followed in 2021 by the chip-sealing of all streets in these areas.

Public infrastructure improvement projects budgeted for completion or continuations in 2021 include:

- 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 rehabilitations of both Well No. 10 and Well No. 8, which were 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 2021 onward. The offset of Well No. 5 and re-drilling of new Well No. 15 occurred in 2019-20, and the City is working to obtain funds for similar offsets of Wells No. 3 (\$500,000) and No. 4 (\$500,000), which would result in the drilling of a new Well No. 16 and Well No. 17, respectively.
- The City has completed a groundbreaking evaluation of its well field recharge rates and water rights. Preliminary data supported 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 was retained to assist with necessary applications to the Division of Water Resources.
- 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 in 2021. This will improve water quality significantly for many customers. Each year from 2022 on, \$500,000 is tasked in the Capital Improvement Plan for water line replacement.
- Continued investment in the Goff Industrial Park water tower will occur in 2023 with a \$212,000 cleaning and repainting. This follows on the heels of a new \$250,000 high-service pump station for the North Pressure Zone, scheduled in 2021. These facilities are critical for continued smooth operations at Creekstone Farms, the City's largest employer and property taxpayer.
- 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 2024 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 bridge (\$1 million). A new Madison water line, completed in 2017 by Nowak, will make this redundant tie-in less costly.
- Additional improvements in wastewater infrastructure planned in 2021 include \$250,000 for downtown manhole and sanitary sewer rehabilitation, with equivalent amounts set aside in this and subsequent years. Future years also will see rehabilitation of the Spring Hill, Edna, Agri-Business and Country Club Estates lift stations (\$50,000 each in 2021, 2022, 2023 and 2024,

respectively), plus the Patterson Park lift station (\$20,000 in 2025), as well as a major Goff Industrial Park interceptor sewer replacement (an estimated cost of \$1.2 million in 2023).

- Stormwater maintenance will remain a main focus in 2021 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 2023 at a cost of \$170,000. This work also would be accompanied in 2024 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 in 2022 would cost \$100,000. Ongoing inlet and stormwater pipe rehabilitation is budgeted at \$50,000 in each year from 2021 onward.
- The pumps at the Madison and Chestnut Avenue underpasses are in need of replacement, with \$40,000 tasked in 2021 and 2023 for each of these major projects, respectively. A \$40,000 replacement of the Ninth Street stormwater pump is projected to follow in 2026.
- 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 is expected to need to occur no later than in 2028, at an expected cost of \$300,000.

Economic Development, Housing and Planning

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. A walking tour brochure, webpage and mobile app currently are under development through a grant. Its 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 many other City boards. The City also is a leading and active participant in the Arkansas City Area Complete Count Committee, which continued working through late 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 2021 budget has \$50,000 — and subsequent years in the Capital Improvement Plan set aside \$100,000 annually — for such demolitions, whenever necessary.

The City also plans to aggressively pursue Community Development Block Grant funding in the future, as is practical, to fund both increased demolitions and also new housing projects on the vacated lots. The construction of housing has seen a strong uptick in recent years, highlighted by the 2019 completion of the Lake View Estates housing project at Veterans Memorial Lake, the ongoing development of the brand-new Compass Point Addition near Creekstone, and many other new single and duplex units.

The City remains an active partner in Cowley First, the Cowley County Economic Development Partnership, alongside other area governments, banks, businesses and industries, many of which also will be engaged in the new Comprehensive Plan process. Cowley First funded a comprehensive housing study for the period of 2014-19 and is studying whether an update is needed. Regardless, it will remain an important and vital partner as the City renews its focus on new housing opportunities in future years.

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 analysis. A \$25,000 grant was awarded in 2020 for this initiative through the RISE Cowley coalition.

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 four 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 Environmental Services, Finance, Fire-EMS, Neighborhood Services, Police and Public Services departments/divisions, as well as local college and school officials, business owners, representatives of two other boards, 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 traffic issues on Summit Street between Kansas Avenue and Radio Lane.

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 the City's 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 meetings can be organized around other topics of interest.

The aforementioned Complete Count Committee also regularly brings these parties together, as will the upcoming 2020-29 Comprehensive Plan effort, which will need an intense amount of citizen feedback.

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 2021 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. In 2021, at least two new citizens will rotate onto the South Central Kansas Medical Center Board of Trustees.

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. It continues to innovate new ways to recognize outstanding citizens during the unprecedented pandemic, much as the Outstanding Student Award Committee is working to do amid a virtual school environment.

In 2020, five "parent" boards collectively approved a new set of bylaws to govern the annual Tacolalah Festival and appointed their representatives to a new seven-member Tacolalah Executive Committee.

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

Examples of success include National Night Out (which has seen crowds of more than 1,000 in four of the past five 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, despite the cancellation or postponement of many of these activities in 2020 for health reasons.

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, as will its receiving of a \$125,000 federal grant to help to pay for a new "mental health" resource officer.

The police strive 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

system should enter service in 2021, allowing citizens to report issues and track progress being made on them entirely online, while a two-way communication process by email or text 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 8,495 "likes" (more than four times what it was just a few years ago) and the Fire-EMS Department's page has more than 2,965 likes.

Meanwhile, the City of Arkansas City's Facebook page has grown from 962 likes in July 2015 to 3,752 as of October 13, 2020. In addition, it has 3,975 "followers," has reached as many as 8,730 people in a single day and has been used effectively during several different crises through the use of "Local Alerts."

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 2021 budget allocates funds for continued integration of two years' worth of ordinances and charter ordinances into 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.

In 2020, City staff achieved a long-term goal by utilizing the FlashVote platform to implement a new form of regular community survey in order to better monitor citizens' and customers' feedback, as well as to integrate their concerns and priorities into City planning strategies. It will become a critical component of both the annual Capital Improvement Plan and the 10-year Comprehensive Plan. 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. A special recognition is due to Kathy Cornwell, our finance director who retired in 2020 after 8 ½ years of service.

Outside agencies also have recognized 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, 2019 and 2020. We as staff are very proud to have received these awards and we 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 2021 and beyond.

Respectfully submitted on behalf of our 2021 budget team,

A handwritten signature in black ink, appearing to read 'Randy Frazer', with a long horizontal flourish extending to the right.

Randy Frazer
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Arkansas City
Kansas**

For the Fiscal Year Beginning

January 1, 2020

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 and vital services to the public. Perhaps what is most important to note is that Arkansas City is home for our employees, too — which means they stand with you in working toward creating a healthier and more 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 2021, 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 2019-2020

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 2019 and 2020:

Environmental Services Department

- Remained in regulatory compliance with water treatment and wastewater treatment operations.
- Completed Off-Set and Re-Drill of Water Well No. 11 as new Water Well No. 15.
- Selected design/build team for Wastewater Treatment Plant Upgrades Project.
- Completed selection of alternatives for Wastewater Treatment Plant Upgrades Project.
- Completed design of approximately 16,790 lineal feet of new water line and 160 water service replacements for the Brad Meek and Hillside additions.
- Completed design for the North Pressure Zone High-Service Pump Station Project.
- Completed capital equipment purchase of a 2020 John Deere 310L backhoe/loader.
- Completed capital equipment purchase of a 2020 International MV607 2-ton truck.
- Completed capital equipment purchase of a 2020 1500 Ram half-ton pickup truck.
- Completed demolition of the old water treatment plant and high-service pump station.
- Continued to provide essential, vital water and wastewater services during COVID-19 pandemic.



Public Services Department — Street and Stormwater Division

- Remained in regulatory compliance with stormwater discharge and levee maintenance operations.
- Commissioned an Economic Development traffic study at the U.S. 77-U.S. 166 roundabout.

- Completed construction of North 10th Street, North 11th Street and West Compass Point Drive in the new Compass Point Addition, a project reimbursed by a Moderate Incoming Housing grant.
- Developed a Capital Improvement Plan for 2021.
- Completed design of a project to mill and overlay Summit Street north of the U.S. 77 Bypass to Madison Avenue, a project largely reimbursed by KDOT City Connecting Links grant funding.
- Applied for and received grant funding to mill and overlay West Madison Avenue/U.S. 166 from Summit Street to 8th Street, also to be reimbursed by KDOT City Connecting Links grant funding.



Continued to implement a plan to utilize asphalt millings as a surface improvement for many of the City's gravel roads.

- Continued implementing a plan for chip-sealing the City's streets, including 4th Street from Kansas Avenue to Radio Lane, 6th Street from Madison Avenue to Lincoln Avenue, 8th Street from Kansas Avenue to Circle Drive, C Street from Kansas Avenue to East Radio Lane, Lincoln Avenue from 4th Street to 6th Street, and Taylor Avenue from 6th Street to Veterans Memorial Lake.
- Continued design of Hike-Bike Trail Phase 2 Extension Upgrades Project using KDOT Transportation Alternatives grant funds.
- Continued patching potholes throughout the City.
- Repainted school zones and installed new school zone signage at C Street and Chestnut Avenue.
- Completed repairs to the C Street Canal bridge, safety railings and sidewalk alongside C Street.
- Continued to provide essential, vital street and stormwater services during COVID-19 pandemic.

Public Services Department — Parks and Facilities Division

- Removed multiple dead trees, filled in empty tree wells along avenues with new concrete, and repaired broken sidewalk through the Downtown Historic District.
- Assisted with installing new 9-hole disc golf baskets and tee pads at Robert Cox Memorial Park.
- Continued to provide essential park and facility maintenance services during COVID-19 pandemic.
- Continued to provide vital senior nutrition services despite closure of Senior Citizens Center.

Public Services Department — Sanitation Division

- Remained in regulatory compliance with sanitation and burn pit operations.
- Acquired and began deploying four new portable trash carts that citizens may rent for haul-off.



- Completed capital equipment purchase of a 2019 John Deere 524L 2 ½-cubic-yard wheel loader.
- Completed capital equipment purchase of two 2020 Peterbilt trucks with 20-yard Heil Packers.
- Participated in the reconfiguration of the joint recycling program between Ark City and Winfield.
- Continued to provide essential and vital sanitation services during COVID-19 pandemic, despite the loss of supplemental inmate labor through the Winfield Correctional Facility.

Police Department

- Celebrated the promotions of eight employees — Captains Eric Burr and Jim Holloway; Lieutenants Kevyn Ternes and Jason Legleiter; Sergeants Travis Stroud, Nelson Douglas, and Wade Hammond; and Master Police Officer Kelsey Horinek.
 - Hired three new police officers — Lisa Delgado, Alicia Pack and Michael Yzquierdo.
 - Reduced aggravated assaults by 38%, burglaries by 20%, rapes by 8% and auto thefts by 16%.
 - Reduced injury accidents by 16 percent and non-injury accidents by 7 percent from 2017 to 2018.
 - Received numerous awards, including both the Kansas Chiefs of Police Valor Award and Arkansas City Police Department Life Saving Award for Master Police Officer Cori Tuxhorn, for saving a 7-week-old baby who had stopped breathing; another Life Saving Award for Sgt.



Eric Mata, for performing the Heimlich maneuver on a woman who was choking; and the AAA Platinum (highest level) Traffic Safety Award for the department for the fourth straight year.

- Completed capital equipment purchase of two 2020 Dodge Durango Pursuit SUVs, as well as needed upgrades to the Police Department’s facility video recording system.
- Received federal grant funds to hire a new officer and start a proactive community mental health program in an effort to serve those with mental health issues before they go into crisis.
- Continued to provide essential, vital law enforcement services during COVID-19 pandemic.

Fire-Emergency Medical Services Department

- Three ACFD personnel attended swift water and boat operations training, and two more are scheduled to attend dive rescue training.
- Conducted 107 business inspections in one year.
- Completed capital equipment purchase of a 2019 Ford E450 Super Duty ambulance, which already has been put into active service.
- Created a new Paramedic-only position that allows ACFD to hire experienced Paramedics who may have no desire to also work as a firefighter.



- Performed a software upgrade in the department's cardiac monitors.
- Saved from fire property valued at \$451,000 while responding to 1,537 total calls in 2020.
- Continued to provide essential, vital firefighting, fire prevention and emergency medical services during COVID-19 pandemic. An abundance of personal protective equipment also has been purchased in preparation for potentially infected COVID-19 patients as a way to protect other patients, as well as ACFD first responders. The department also has purchased ultraviolet lights to sanitize its ambulances as an extra measure of precaution in light of the ongoing COVID-19 pandemic. Grants also were received to purchase portable ultraviolet wands and cot upgrades.

Strategic Goals 2021

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.



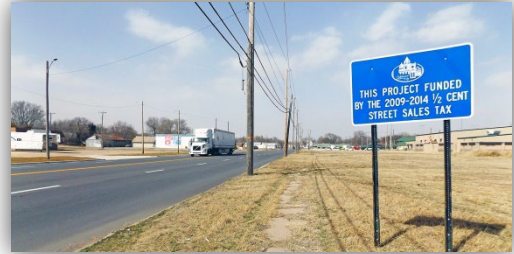
Parks, Recreation, and Natural and Historic Resources

- 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.

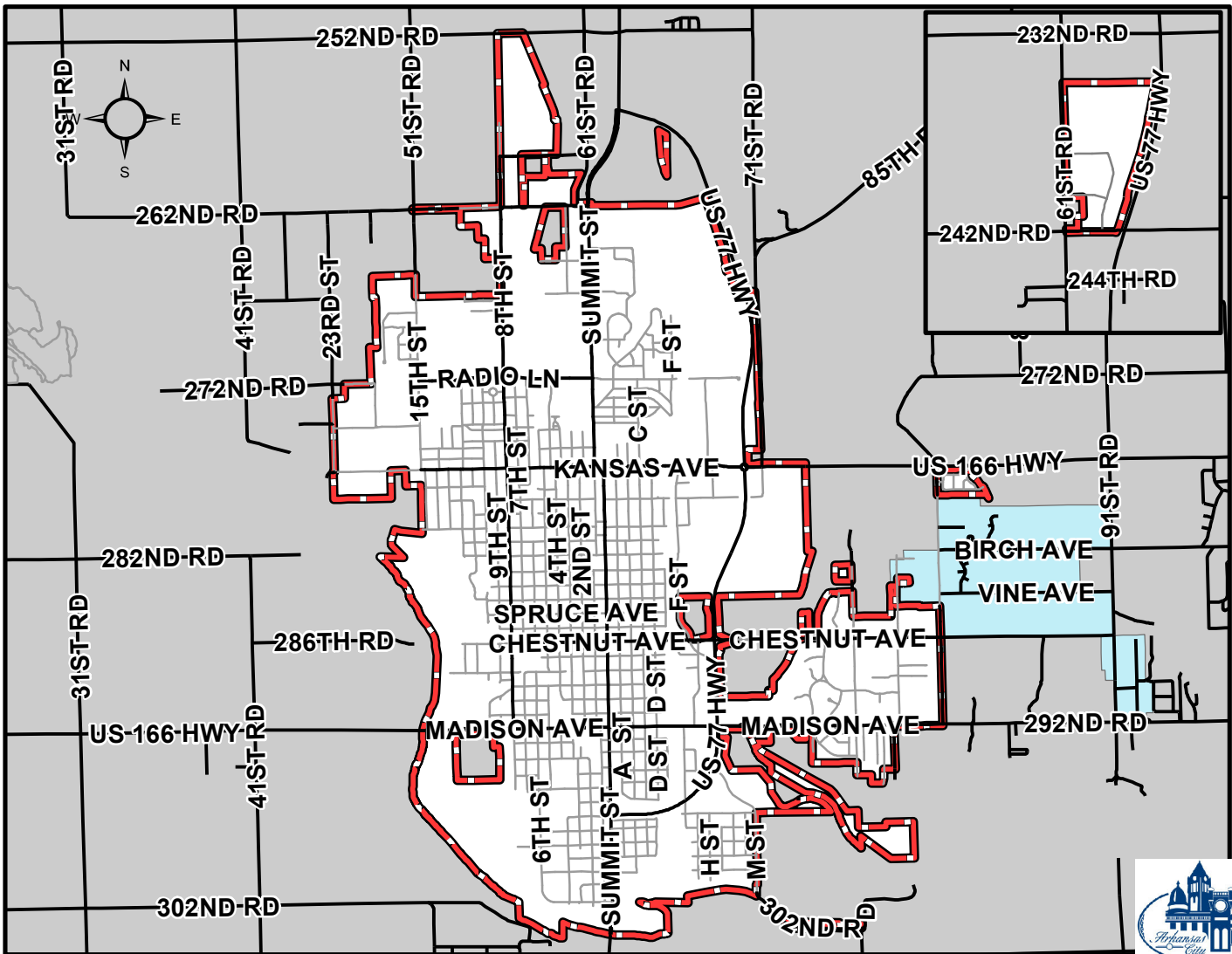


Land Use and Growth Management

- 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 58 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, founded in 1870 and incorporated in 1884, is a city of the second class. The City adopted the commission-manager form of government in an election 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. Evergy and Kansas Gas Service supply electricity and natural gas to the City, respectively.

Telephone and cable service are provided respectively by AT&T and Cox Communications, Inc., which both 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 the Kansas Turnpike, which extends from Kansas City, Kansas, to the Kansas-Oklahoma state line, where it connects with the free, four-lane Interstate 35 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 region 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 that began collection 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, in addition to shortening the time frame of repayment. An added bonus was the removal of this debt from the financial records of SCKMC. 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 2019, unemployment was 2.9% in Cowley County and 2.8% for the State of Kansas. Statistics showing dramatic increases in both state and county unemployment for 2020 follow (**Note:** The below estimated unemployment rate in Arkansas City does not account for the recent impact of the COVID-19 pandemic):

	<u>Civilian Labor Force</u>	<u>Unemployment Rate</u>
Arkansas City	5,232 [^]	7.0% ^{^^}
Cowley County	17,035	8.0%
State of Kansas	1,497,337	6.9%

***Sources:** U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates; Kansas Department of Labor, August 2020.

[^]2018 American Community Survey estimate, ±247 people

^{^^}2018 American Community Survey estimate, ±2.9 percent

Listed below are the major employers located in the City and the number employed by each in 2019-20:

	<u>Major Employers</u>	<u>Product/Service</u>	<u>Number of Full- and Part-Time Employees</u>
1.	Creekstone Farms Premium Beef	Animal processing	1,080 (+230)
2.	Unified School District No. 470	Elementary/secondary education	443 (-1)
3.	KanPak	Aseptic cold/frozen drink packaging	286 (+9)
4.	South Central Kansas Medical Center	Hospital and outpatient services	205[^] (-10)
5.	Cowley College	Community college with vo-tech	189 (-23)
6.	Skyline Corporation	Maker of manufactured homes	144 (+19)
7.	Walmart	Retailer	139 (-36)
8.	City of Arkansas City	Municipal government	120 (+7)
9.	RCB Bank	Banking and financial services	100 (+37)
10.	ADM Milling	Grain milling	83 (-17)

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

***Sources:** Cowley County Economic Development Partnership, October 2020; City of Arkansas City, October 2020.

Major Taxpayers

Below are the 10 largest taxpayers in the City for property taxes levied in the 2019 tax collection period:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Taxes Paid</u>
Creekstone Farms Premium Beef	\$ 2,899,269	\$ 583,454
Evergy Energy Co.	2,777,764	559,002
Walmart	1,809,303	364,107
Kansas Gas Service	1,279,132	257,415
BNSF Railway	1,052,832	211,874
ADM Milling	945,097	190,193
RCB Bank	934,309	187,976
Union Pacific Railroad	657,710	132,358
KanPak LLC	515,434	103,726
S&S Singh Partners	433,750	87,288

**Source: Cowley County Clerk's Office, 2020.*

The greatest valuation gains in 2019 came from Evergy (assessed valuation increased by \$247,567), BNSF Railway (\$196,447), Walmart (\$124,805), Kansas Gas Service (\$123,322) and RCB Bank (\$110,203).

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>
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%
2020	\$ 725,948,000	0.82%

**Source: Federal Deposit Insurance Corporation, June 30, 2020.*

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%.

<u>Year</u>	<u>Population</u>	<u>Change</u>	<u>Percent Change</u>
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 %
2019	11,986	+193	+1.64 %

**Source: U.S. Census Bureau, Population Division, Annual Estimates of the Resident Population: April 1, 2000, to July 1, 2019.*

The following table shows the population breakdown by age deciles for Arkansas City.

<u>Age Group</u>	<u>Total Percentage</u>	<u>Male</u>	<u>Female</u>
0 to 9 years	15.4%	16.4%	14.3%
10 to 19 years	14.7%	14.2%	15.8%
20 to 29 years	15.0%	15.0%	15.5%
30 to 39 years	11.3%	11.9%	9.7%
40 to 49 years	10.5%	12.4%	8.5%
50 to 59 years	11.4%	12.7%	11.2%
60 to 69 years	9.7%	9.3%	11.1%
70 to 79 years	6.6%	5.4%	7.9%
80 years or older	5.6%	2.8%	5.8%

**Source: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates.*

(Note: All figures carry a margin of error of anywhere from ±0.8% to ±1.7%.)

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 two 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>
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
2019-20	2,817

**Source: USD 470, 2020.*

<u>Cowley College School Year</u>	<u>Main Campus Enrollment</u>	<u>Total College Enrollment</u>
2000	1,936	6,236
2010	2,081	6,562
2020	1,136	4,045

**Source: Cowley College, IPEDS 12-month enrollment survey, October 2020.*

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 equivalent workforce numbers.

However, the City continues to lag the state average of those with bachelor’s, master’s, or professional degrees or doctorates. It currently is estimated at 1 percent lower unemployment than the entire county.

<u>Highest Education Attained</u>	<u>Arkansas City Estimated</u>	<u>Kansas Average</u>
High school or higher	87.2%	90.7%
Bachelor’s degree or higher	10.7%	20.8%
Graduate or professional degree	6.0%	12.1%
Unemployed	7.0%	6.9%

**Sources: U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates; Kansas Department of Labor, August 2020.*

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>
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
2019	1,269	\$ 39,732,100

**Source: City of Arkansas City Neighborhood Services Division, October 2020.*

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 \$80,134 and median rent is \$675. The cost-of-living index in Ark City is estimated at 75.0 (low), while the U.S. average is 100. About 46% of occupied housing stock is rentals.

Arkansas City has an estimated 5,611 homes, 98.8% of which have complete plumbing. Of those, 82.6% are occupied and 17.4% are vacant. The rental vacancy rate is estimated at 11 percent. About 37.4% of the City's housing stock is more than 70 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, 2014-2018 American Community Survey 5-Year Estimates. (Note: All figures carry a margin of error of anywhere from ±0.4% to ±3.5%.)*

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 2021. 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 2021.

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 Services, Environmental Services, 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.

2021 Budget Calendar

Month	Item	Due By	Person Responsible
March	Initial Revenue Projections	3/31/20	City Treasurer
	Equipment Replacement Plan Updates	3/31/20	Department Heads
	Personnel Change Requests / Retirements Discussed	3/31/20	Budget Team / Department Heads
	Personnel Budget Projections Entered	3/31/20	City Treasurer
	Adjustment/Development of 5-Year CIP Plan	3/31/20	CIP Committee

Month	Item	Due By	Person Responsible
April / May	Send out letters to Outside Agencies	4/1/20	City Treasurer
	Special Called Meeting - Budget Retreat with Commission & Discussion of CIP & ERP	4/25/20	Commission / Budget Team
	Department Operating Budget Request Preparation	5/8/20	Department Heads
	Personnel Budget Established	5/8/20	City Treasurer
	Department Budget Review Meetings with Budget Team	5/15/20	Budget Team / Department Heads
	Budget Recap with Department Heads	5/22/20	Budget Team / Department Heads
	Budget Work Session - Outside Agency Budget Requests	5/29/20	Commission

Month	Item	Due By	Person Responsible
June	Distribute Preliminary Budget Materials to Commission	6/10/20	Finance Director
	Budget Worksession - with City Commission	6/12/20	Commission / Budget Team
	Receive Preliminary Assessed Valuations from County Clerk	6/15/20	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	7/21/20	Commission
	Publish notice of budget public hearing (K.S.A. 79-2929- published at least 10 days before hearing - not later than 07/24/2020 for 08/04/2020 public hearing)	7/24/20	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)	8/4/20	Commission
	Commission Meeting -Budget Adoption (if not adopted at 08/04/20 meeting)	8/18/20	Commission
	Publish Budget Ordinances and send to County Clerk	8/20/20	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	10/15/20	Finance Director
	Adopted Budget Book - Final Edit/Review	10/23/20	Budget Team
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	11/1/20	City Treasurer
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk	11/1/20	County Clerk
	Departments Receive Adopted Budgets	11/27/20	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 2021. Those include the Equipment Reserve Fund, Capital Improvements Fund, Municipal Court Trust Fund, and the Special Law Enforcement Trust 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 2021 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
 - 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.

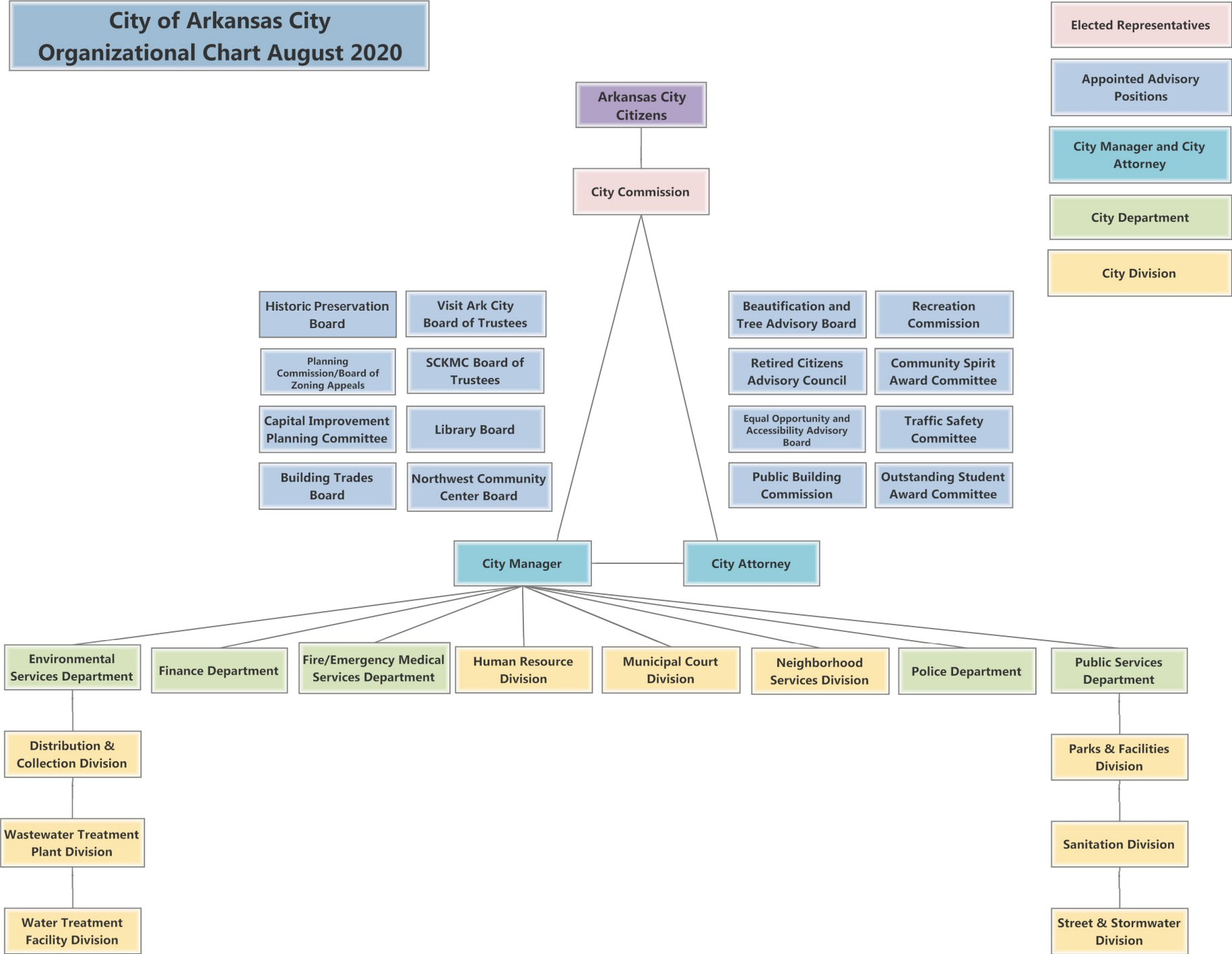
Department/Division Descriptions

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 August 2020



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

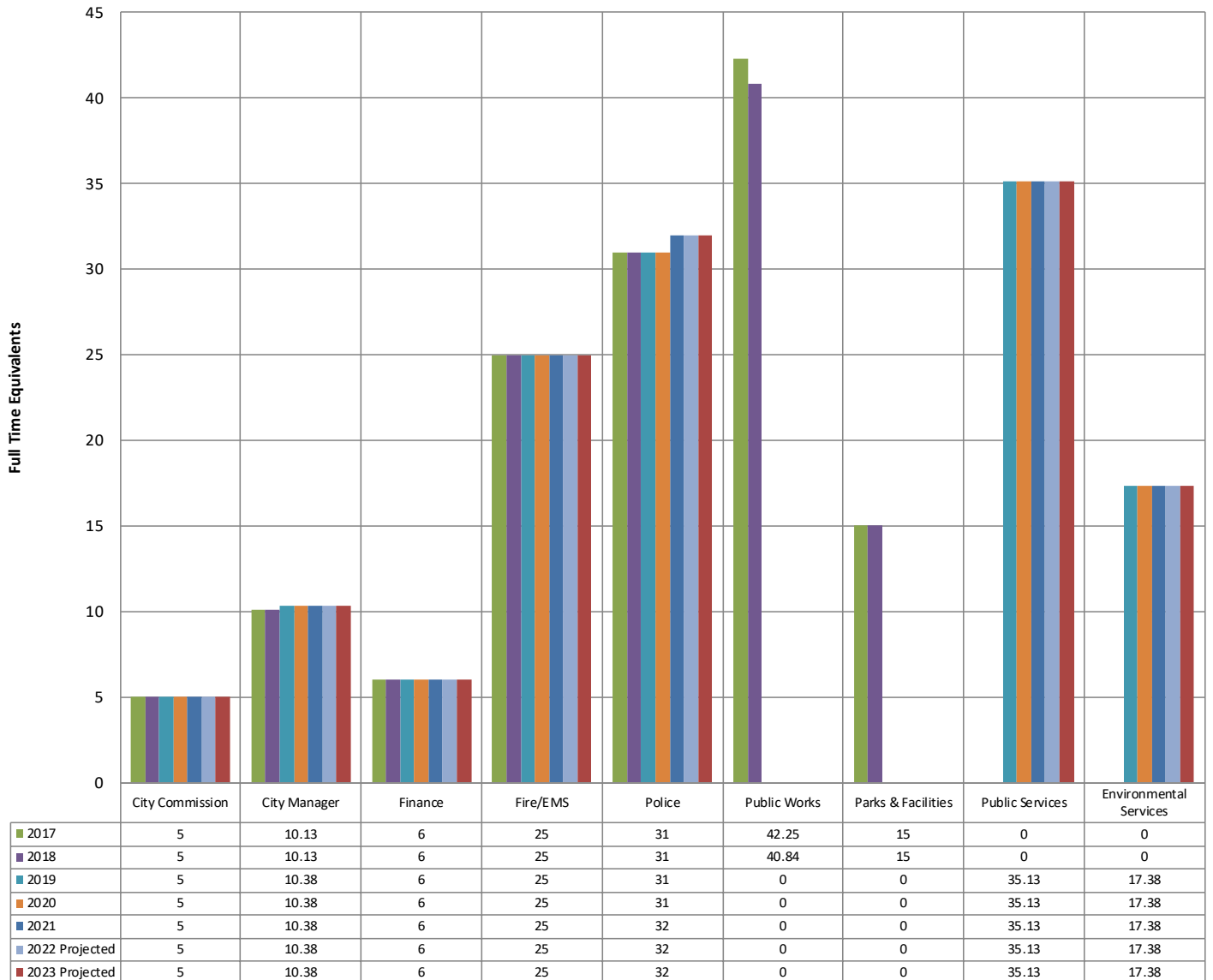
Purchase orders will be made on items which will not be received within 90 days, on City Commission items, end of year encumbrances, and specialty items which will not be received by mid-January of the following fiscal year.

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. In 2021 the Police Department added an additional Police Officer.

**Staffing Levels
By Function**



MILL LEVY BY TAXING UNIT

Unit of Government	2015	2016	2017	2018	2019	2020	Projected 2021
City of Arkansas City	68.605	69.795	69.582	69.919	69.970	69.727	70.024
Cowley County	43.186	43.568	43.449	45.063	45.058	46.985	46.986
USD #470	52.811	60.401	56.312	56.965	56.548	56.242	56.675
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	18.790	18.915	18.998	20.302	20.313	20.281	21.032
Total Mill Levies	184.892	194.179	189.841	193.749	193.389	194.735	196.217

Calculating the City mill levy requirement:

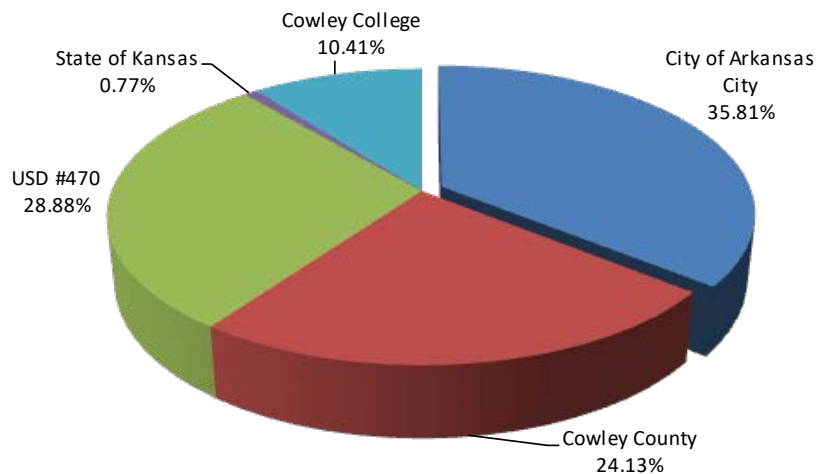
A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

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.

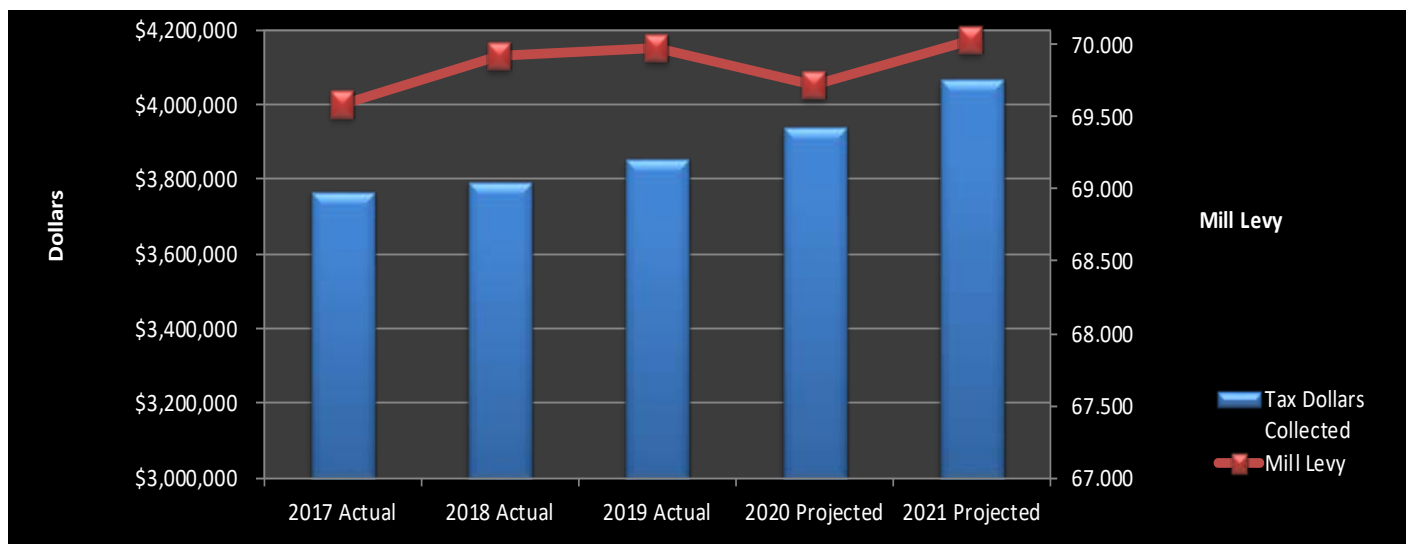
The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table above shows historical mill levy rates.

2020 Levies

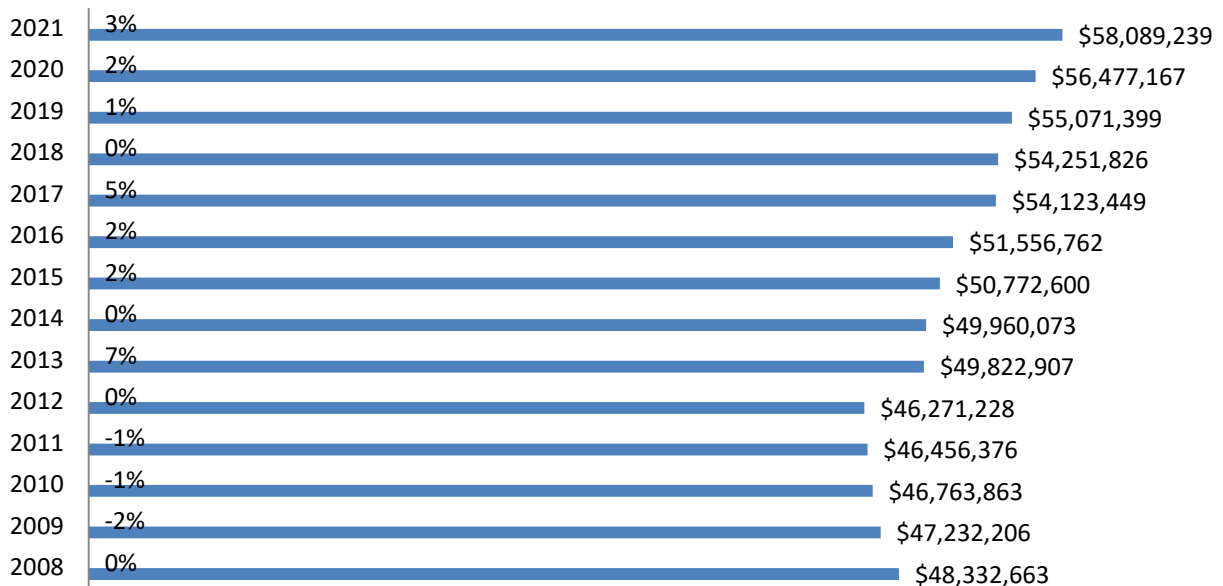


Mill Levy History

Fund	2017 Actual		2018 Actual		2019 Actual		2020 Projected		2021 Projected	
	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy
General	\$ 2,476,846	45.763	\$ 2,654,203	48.924	\$ 2,930,017	53.204	\$ 2,984,018	52.836	\$ 3,400,604	58.541
Debt Svc.	\$ 964,725	17.825	\$ 813,786	15.001	\$ 592,886	10.766	\$ 616,237	10.912	\$ 318,525	5.483
Library	\$ 324,398	5.994	\$ 325,134	5.994	\$ 330,691	6.000	\$ 337,668	5.979	\$ 348,529	6.000
Totals	\$ 3,765,969	69.582	\$ 3,793,123	69.919	\$ 3,853,594	69.970	\$ 3,937,923	69.727	\$ 4,067,658	70.024



Assessed Valuation with % Change over Previous Year



Value of Your Arkansas City Tax Dollar

MEDIAN MARKET VALUE OF ARKANSAS CITY HOME: **\$68,700**

To determine assessed valuation, multiply by 11.5%

$$\$64,900 \times 11.5\% = \$7,900$$

ASSESSED VALUATION: \$ 7,900

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

$$\$7,900 \times 0.070024 = \$553.19$$

CITY TAX LIABILITY = \$553.19



MONTHLY EXPENSE FOR CITY SERVICES

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

$$\$553.19 \text{ divided by } 12 = \$46.10 \text{ / month}$$

$$\$46.10 \text{ divided by } 30 = \$1.54 \text{ / day}$$

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 \$2.15/gallon would cost \$32.25

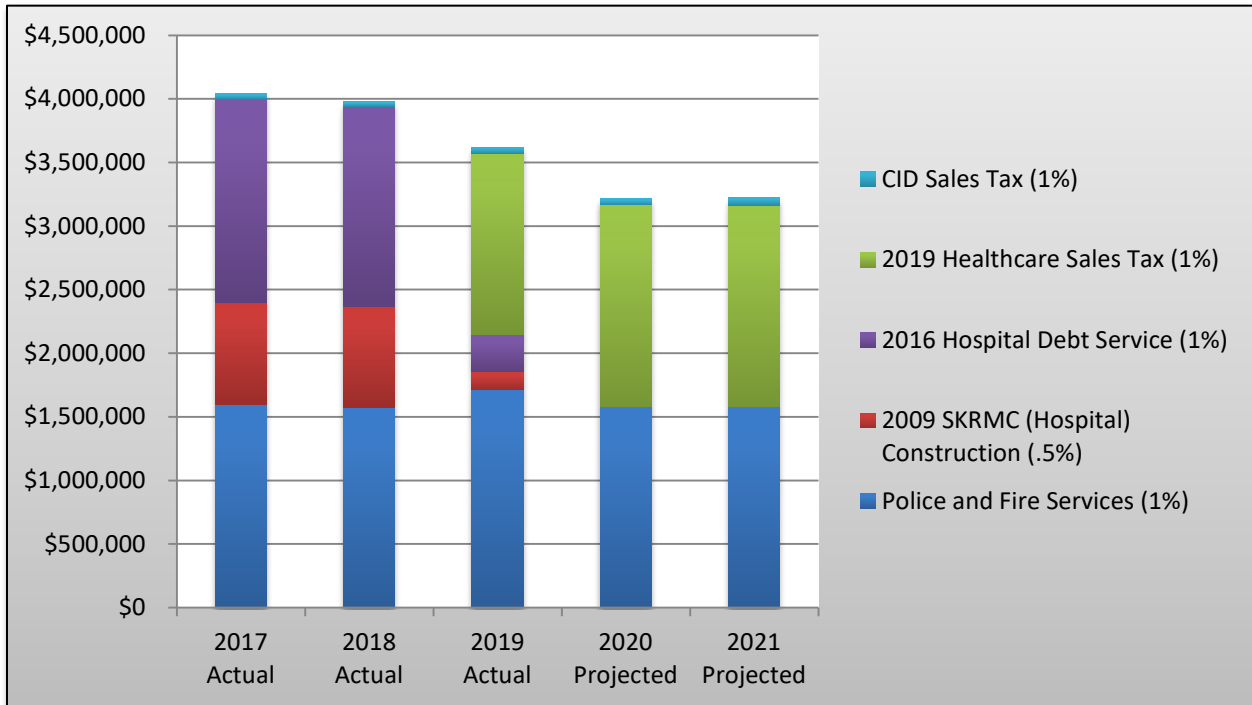
Digital cable television, high speed internet and cell phone service will cost the consumer \$250.00 per month, before taxes.

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

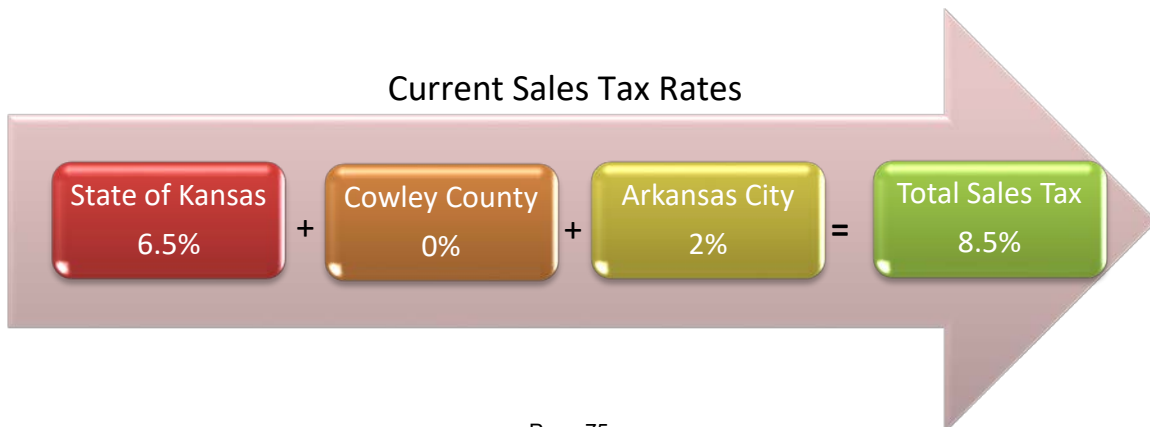
Sales Tax Collection

	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Projected
Police and Fire Services (1%)	\$1,599,230	\$1,576,308	\$1,711,887	\$1,580,000	\$1,580,000
2009 SKRMC (Hospital) Construction (.5%)	\$799,615	\$788,154	\$145,506	\$0	\$0
2016 Hospital Debt Service (1%)	\$1,599,230	\$1,576,308	\$291,012	\$0	\$0
2019 Healthcare Sales Tax (1%)	\$0	\$0	\$1,420,875	\$1,586,000	\$1,580,000
CID Sales Tax (1%)*	\$40,885	\$35,292	\$50,979	\$50,000	\$65,000
Total Sales Tax Revenue	\$4,038,960	\$3,976,062	\$3,620,259	\$3,216,000	\$3,225,000

*1% Special Community Improvement District (CID) Sales Tax levied within the Summit Plaza CID, which commenced on July 1, 2015 and shall expire upon the earlier of (1) 22 years from its commencement, or (2) the date on which reimbursement of pay-as-you-go costs of the Project not to exceed \$750,000 (exclusive of interest expense) from the CID Sales Tax and NRD revenue have been paid.



Current Sales Tax Rates



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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.

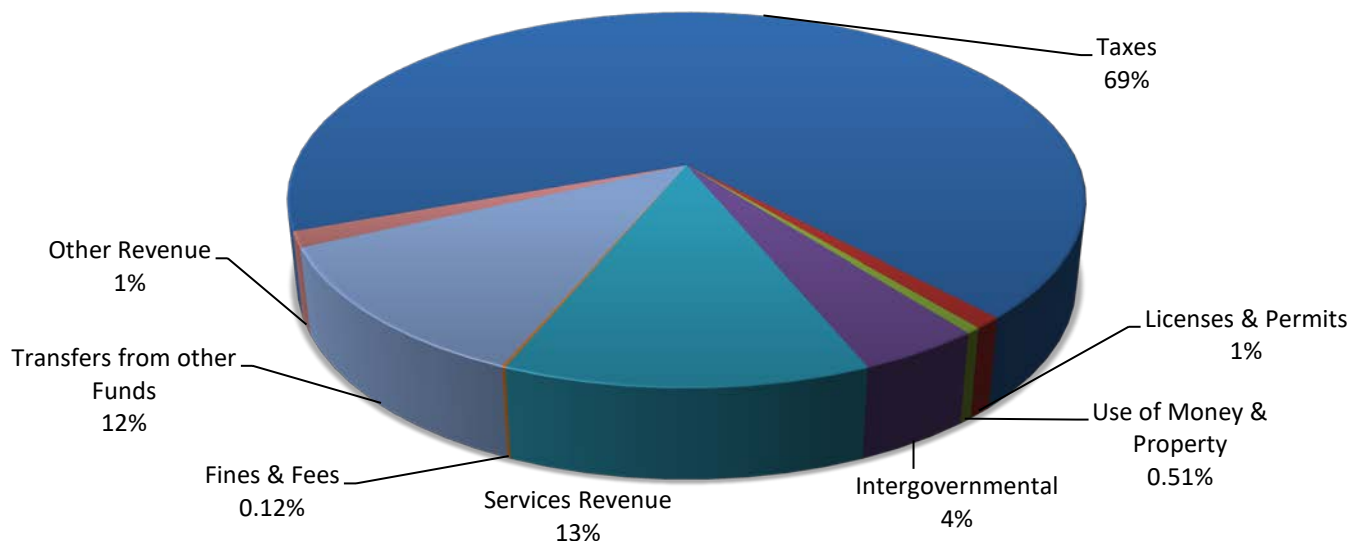
The 2021 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

BUDGET FACTS

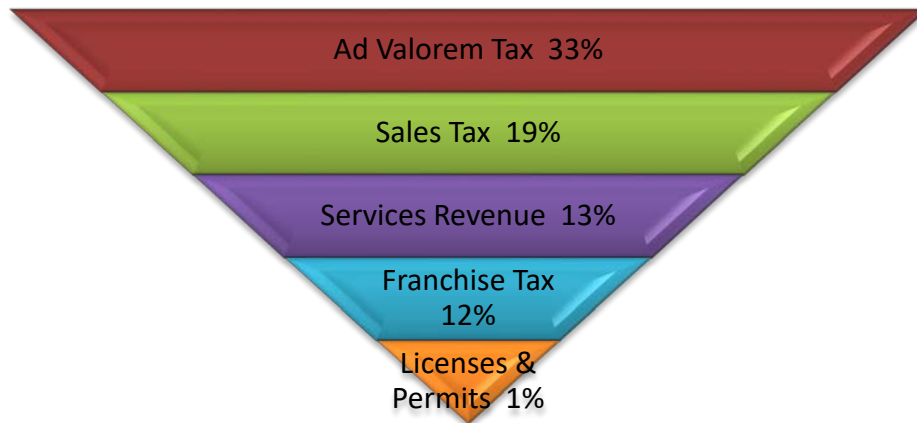
Revenue Projection Assumptions

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.

FY2021 General Fund Revenues

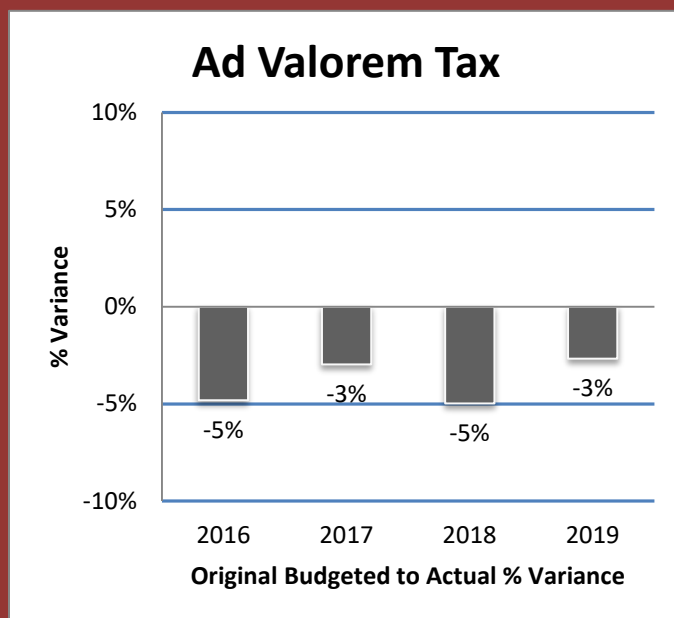


**Major Revenue Sources represent
78% of total revenues.**



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



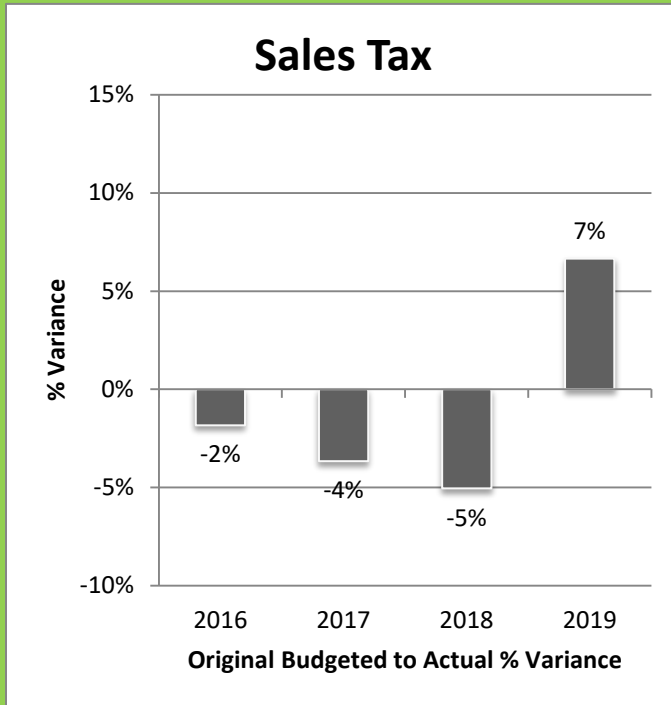
Ad Valorem Tax

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 2021 budget year is \$58,089,239. This is an increase over the 2019 budget year by approximately \$1,612,072.

Taxes levied are based on a tax rate per \$1000 of valuation. General Fund ad valorem revenue is expected to increase from \$2,800,000 in 2020 to \$3,400,604 in 2021 with a projected mill levy rate of 58.541 mills. A 95% collection rate has been assumed based on historical trend.

Sales Tax Forecast Performance



Sales Tax

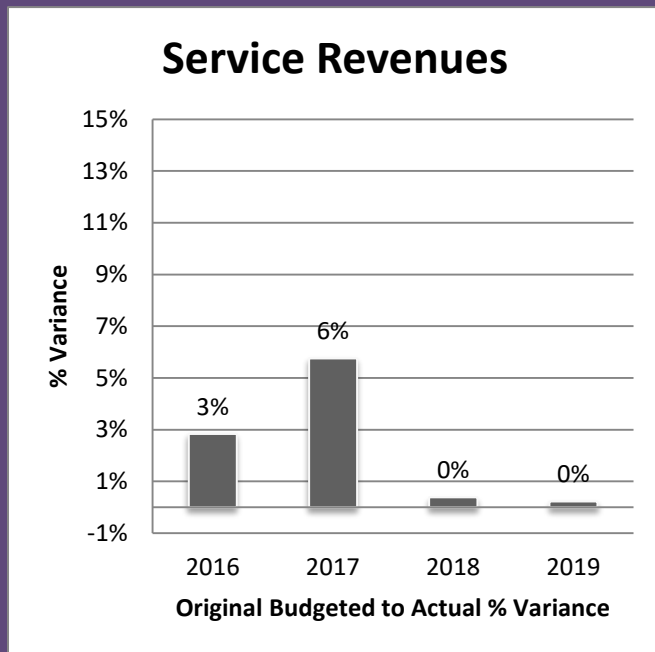
Arkansas City receives sales tax revenue from three different levies:

- **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 up 9% in 2019 from 2018. For 2020, sales tax is expected to remain strong and is budgeted at \$1,580,000 for the General Fund.

Services Revenue Forecast Performance



Services Revenue

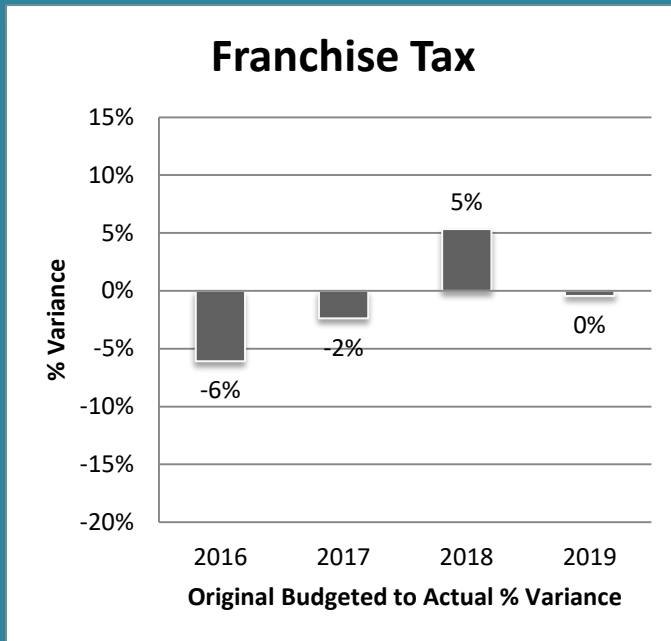
Revenue generated from services the city provides is accounted for within this category.

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 2021, these revenues are projected to decrease by approximately 2% from 2020 for a total of \$1,232,600, due to impacts from the effects of COVID-19, a global pandemic.

Franchise Fee Forecast Performance



Franchise Fees

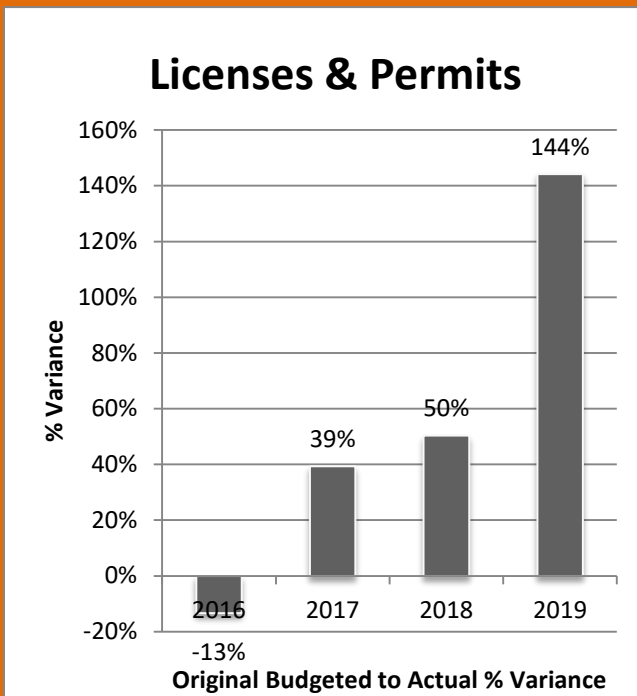
Arkansas City receives franchise fees from four local utility services: Kansas Gas Service (KGS), AT&T Telecommunications, Cox Communications, and Wester Energy.

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 decrease slightly from 2020 to 2021 for a total of \$1,142,000.

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

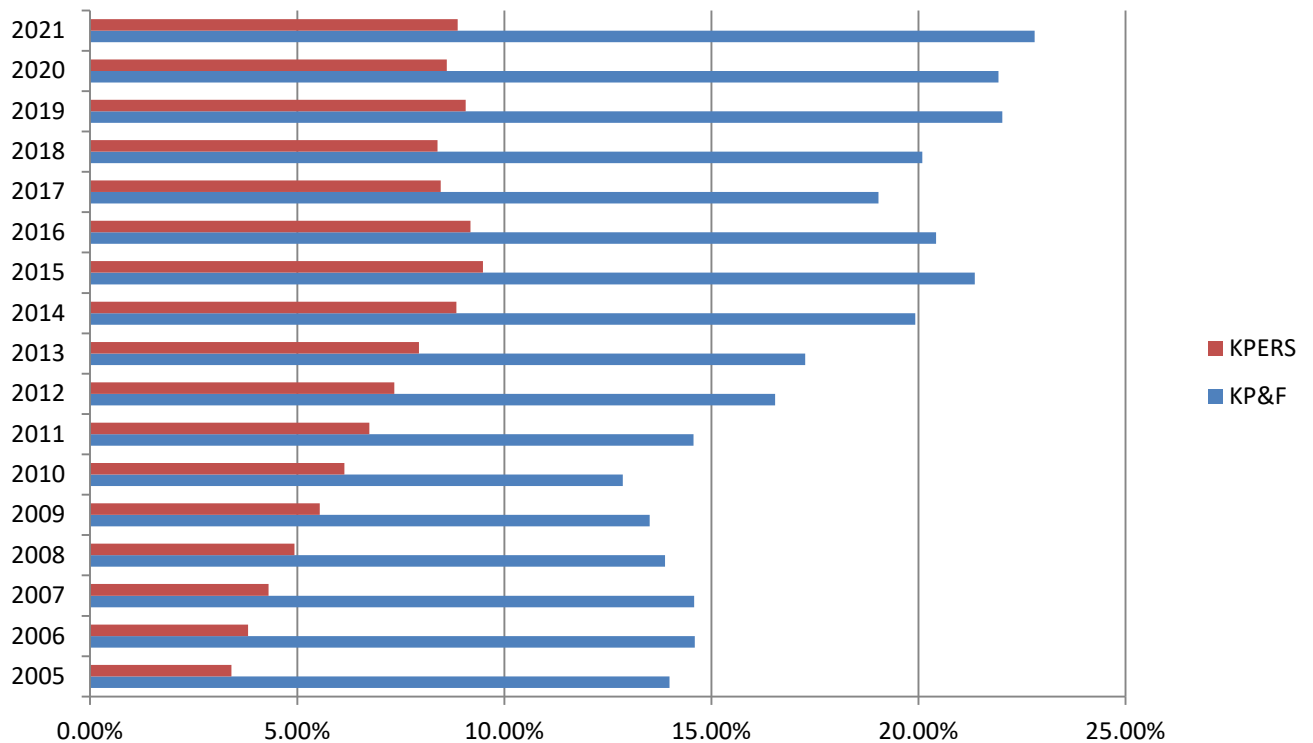
These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2021 projections are estimated to be \$98,500.

Expenditure Projection Assumptions

- **Staffing.** Staffing levels will increase by one FTE in 2021, with the addition of a Police Officer. Full-time equivalencies will be 125.89 with a total of 132 authorized positions 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 2021 of approximately 20%. 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: mill & overlay Summit Street to 8th Street, brick rehab, waterline replacements, water well upgrades, and wastewater treatment plant upgrades. 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 2021, 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 2021 costs are budgeted at \$233,500.
- **Debt Service.** Debt service principal and interest payments are scheduled to be \$573,285 in 2021 for payment on GO Bond series 2013. The City is currently in the process of refinancing the GO 2013 bond and both KDHE loans into one GO bond issue, which is estimated to save approximately \$1.5 million with a net present value benefit of 6.582%.
- **Employee Wages.** Due to budget restraints a COLA was not included in the 2021 budget, however, opportunity for merit increases in employee wages of up to 5% has been included. The 2020 budget year to date has had an average merit increase of 2.6%.
- **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 increase in 2021. 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.

	KP&F	KPERS*
Year	Rate (%)	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
2021	22.80	8.87



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"> •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 \$10,702,736 General Fund budget for 2021, a slight increase from the \$10,421,915 budgeted in 2020. The General Fund collects all general revenues and pays the majority of City salaries. Approximately seventy 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 2021 are budgeted at \$673,385 which is a decrease from 2020 estimates of \$821,110.
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 2021 spending is budgeted at \$1,357,500.
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 \$306,139 for 2021.

Water Fund

This fund is budgeted at \$5,760,616 in 2021 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 2021. Expenditures are budgeted at \$14,169,544.

Sanitation Fund

Sanitation efficiencies continue to be analyzed and improved. The goal in 2021 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 \$1,495,989.

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.

Municipal Court

Court fines collected that are to be submitted to the others.

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 4.5 mills in the General Fund, 29% of Stormwater expenditures, 26% of Water expenditures, 4% of Wastewater expenditures, and 41% 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 2021-2030, the 10-year Capital Improvement Plan by department formed by the CIP Committee, an explanation of each CIP item for 2021, and a list of the capital outlay budget.



CAPITAL IMPROVEMENT TEN YEAR SUMMARY
FISCAL YEAR 2021-2030

Project	Total	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026-2030
Project Costs							
Neighborhood Services	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Fire Protection	170,000	-	85,000	85,000	-	-	-
Police Protection	88,000	35,000	30,000	23,000	-	-	-
Parks & Facilities	6,650,000	2,490,000	950,000	1,410,000	800,000	1,000,000	-
Drainage	1,440,000	90,000	300,000	260,000	150,000	50,000	590,000
Water Quality	6,112,000	1,500,000	750,000	962,000	2,150,000	750,000	-
Wastewater Treatment	16,170,000	12,550,000	300,000	1,500,000	300,000	270,000	1,250,000
Solid Waste	-	-	-	-	-	-	-
Street Improvement	22,471,000	858,000	4,785,000	1,895,000	1,053,000	12,355,000	1,525,000
TOTAL	54,051,000	17,573,000	7,300,000	6,235,000	4,553,000	14,525,000	3,865,000
Funding Sources							
General Fund	2,158,000	260,000	580,000	518,000	100,000	200,000	500,000
Stormwater Fund	1,440,000	90,000	300,000	260,000	150,000	50,000	590,000
Water Fund	6,112,000	1,500,000	750,000	962,000	2,150,000	750,000	-
Sewer Fund	4,170,000	550,000	300,000	1,500,000	300,000	270,000	1,250,000
Sanitation Fund	-	-	-	-	-	-	-
Special Highway Fund	7,382,000	558,000	2,776,000	1,299,000	1,053,000	171,000	1,525,000
KDHE Loan	12,000,000	12,000,000	-	-	-	-	-
Federal Grant	-	-	-	-	-	-	-
State Grant	15,189,000	300,000	2,009,000	696,000	-	12,184,000	-
Local Grant	3,640,091	1,940,091	-	300,000	500,000	900,000	-
Private Funding	1,959,909	374,909	585,000	700,000	300,000	-	-
GO Bond	-	-	-	-	-	-	-
TOTAL	54,051,000	17,573,000	7,300,000	6,235,000	4,553,000	14,525,000	3,865,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2021-2030

Project	CIP Score	Project Cost	Budget Year					FY 2026-2030
			2021	FY 2022	FY 2023	FY 2024	FY 2025	
<u>Neighborhood Services</u>								
Dangerous Structure Demolition	5.86	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Services Total		950,000	50,000	100,000	100,000	100,000	100,000	500,000
<u>Fire Protection</u>								
Drill Tower / Training Building	6.42	85,000	-	85,000	-	-	-	-
Apparatus Floor Renovation	4.65	85,000	-	-	85,000	-	-	-
Fire Protection Total		170,000	-	85,000	85,000	-	-	-
<u>Police Protection</u>								
PD Covered West Parking Lot	4.46	35,000	35,000	-	-	-	-	-
PD Secured Fencing/Gates for Parking Lot	4.60	30,000	-	30,000	-	-	-	-
PD Generator	5.55	23,000	-	-	23,000	-	-	-
Police Protection Total		88,000	35,000	30,000	23,000	-	-	-
<u>Parks & Facilities</u>								
ADA Ramp and Van-Accessible Parking Stalls at Agri-Business Building	6.26	15,000	15,000	-	-	-	-	-
Wilson Park Master Plan Phase I Upgrades	5.88	1,700,000	1,115,000	585,000	-	-	-	-
Hike/Bike Trail Extension - Phase II	5.87	1,200,000	1,200,000	-	-	-	-	-
City Hall Elevator Replacement	5.53	100,000	100,000	-	-	-	-	-
Central Shop Roof Replacement	5.06	110,000	50,000	60,000	-	-	-	-
Railroad Underpass Painting and Lighting	4.47	10,000	10,000	-	-	-	-	-
Downtown Christmas Lights Replacement	3.90	25,000	-	25,000	-	-	-	-
ADA Accessible Unisex Restroom at Northwest Community Center	5.79	20,000	-	20,000	-	-	-	-
City Hall 2nd Floor Remodel	5.29	100,000	-	100,000	-	-	-	-
Pershing Park Restrooms	4.67	30,000	-	30,000	-	-	-	-
McFarland Pond Low Water Crossing & Site Improvements	4.65	100,000	-	100,000	-	-	-	-
Lovie Watson Park Restrooms	4.28	30,000	-	30,000	-	-	-	-
ADA Ramp and Accessible Entrance at Northwest Community Center	5.93	10,000	-	-	10,000	-	-	-
Wilson Park Master Plan Phase II Upgrades	5.76	800,000	-	-	800,000	-	-	-
City Hall Main Entrance Renovation	5.22	100,000	-	-	100,000	-	-	-
Central Trail Phase I	5.13	500,000	-	-	500,000	-	-	-
Wilson Park Master Plan Phase III Upgrades	5.55	800,000	-	-	-	800,000	-	-
Hike/Bike Trail Extension - Phase III	5.30	1,000,000	-	-	-	-	1,000,000	-
Parks & Facilities Total		6,650,000	2,490,000	950,000	1,410,000	800,000	1,000,000	-
<u>Drainage</u>								
Inlet / SWS Pipe Rehabilitation	6.17	500,000	50,000	50,000	50,000	50,000	50,000	250,000
Madison Underpass Pump Replacement	5.66	40,000	40,000	-	-	-	-	-
Levee Certification	6.31	250,000	-	250,000	-	-	-	-
Mill Canal Secondary Pump Rebuild	5.54	170,000	-	-	170,000	-	-	-
Chestnut Underpass Pump Replacement	5.34	40,000	-	-	40,000	-	-	-
Mill Canal Cleaning & Rehabilitation	5.18	100,000	-	-	-	100,000	-	-
9th St. Pump Replacement	X	40,000	-	-	-	-	-	40,000
Levee Certification	X	300,000	-	-	-	-	-	300,000
Drainage Total		1,440,000	90,000	300,000	260,000	150,000	50,000	590,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2021-2030

Project	CIP Score	Project Cost	2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026-2030
<u>Water Quality</u>								
Water Well Upgrades	8.24	1,250,000	250,000	250,000	250,000	250,000	250,000	-
Waterline Replacement	8.22	3,000,000	1,000,000	500,000	500,000	500,000	500,000	-
North Pressure Zone High Service Pump Station	8.11	250,000	250,000	-	-	-	-	-
Goff Tower Cleaning and Repainting	6.55	212,000	-	-	212,000	-	-	-
Madison Avenue Redundant Waterline East Service	6.94	1,000,000	-	-	-	1,000,000	-	-
Madison Booster Pump Station	6.61	400,000	-	-	-	400,000	-	-
Water Quality Total		6,112,000	1,500,000	750,000	962,000	2,150,000	750,000	-
<u>Wastewater Treatment</u>								
Wastewater Treatment Plant Upgrades (Design-Build-Upgrade)	8.51	12,000,000	12,000,000	-	-	-	-	-
East Side Downtown Manhole / Sanitary Sewer Rehabilitation	6.83	250,000	250,000	-	-	-	-	-
Manhole / Sanitary Sewer Rehabilitation	6.23	2,500,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Edna Lift Station Rehabilitation	5.60	50,000	-	50,000	-	-	-	-
Spring Hill Lift Station Rehabilitation	5.60	50,000	50,000	-	-	-	-	-
Goff Industrial Park Interceptor Sewer Replacement	6.46	1,200,000	-	-	1,200,000	-	-	-
Ag Lift Station Rehabilitation	5.65	50,000	-	-	50,000	-	-	-
Country Club Estates Lift Station Rehabilitation	5.42	50,000	-	-	-	50,000	-	-
Patterson Park Lift Station Rehabilitation	5.35	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>								
Brick Rehabilitation	5.48	1,250,000	125,000	125,000	125,000	125,000	125,000	625,000
Madison Ave. Mill & Overlay (Summit St to 8th St)	5.11	580,000	580,000	-	-	-	-	-
Brick Rehabilitation (100 Block S 1st St)	4.98	125,000	125,000	-	-	-	-	-
F St Bridge Over Mill Canal Replacement	4.63	258,000	28,000	230,000	-	-	-	-
Summit St. Mill & Overlay (Kansas Ave to Radio Ln)	6.38	3,650,000	-	3,650,000	-	-	-	-
Summit St. Mill & Overlay (Radio Ln to Skyline)	6.12	500,000	-	500,000	-	-	-	-
Brick Rehabilitation (100 & 200 Block W. Maple Ave)	5.30	250,000	-	250,000	-	-	-	-
15th St Bridge over C Street Canal Replacement	4.85	400,000	-	30,000	370,000	-	-	-
Madison Ave Mill & Overlay (8th St to Ark River Bridge)	5.08	500,000	-	-	500,000	-	-	-
Summit St Mill & Overlay (Walnut Ave to Madison Ave)	5.03	900,000	-	-	900,000	-	-	-
Kansas Ave Mill & Overlay (Bypass to 15th St)	4.78	900,000	-	-	-	900,000	-	-
1st St Bridge over Mill Canal Replacement	4.39	258,000	-	-	-	28,000	230,000	-
New SW Hwy 166 Bypass (S. Summit St to W. Madison Ave)	4.04	12,000,000	-	-	-	-	12,000,000	-
Madison Ave Mill & Overlay (Summit St to Country Club Rd)	X	900,000	-	-	-	-	-	900,000
Street Improvement Total		22,471,000	858,000	4,785,000	1,895,000	1,053,000	12,355,000	1,525,000
CIP Total		54,051,000	17,573,000	7,300,000	6,235,000	4,553,000	14,525,000	3,865,000

2021 BUDGETED CAPITAL PROJECTS DEFINED

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: \$ 450,000.00

Project Type: Repair Replace Demolish
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

Proposed Funding Sources:						
General Fund	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
Total	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

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:

Accounting Line 01-207-7115

(Completed by CIP Committee)

Project Score	5.86
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Police Department Covered West Parking Lot

Covering the west parking lot will provide protection for the police vehicles from the elements, keeping the cars free of frost, ice and snow. This will ensure emergency vehicles are immediately available for use in emergency response.



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: \$ 35,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$35,000	\$0	\$0	\$0	\$0	\$35,000

Proposed Funding Sources:						
General Fund	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Total	\$35,000	\$0	\$0	\$0	\$0	\$35,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$0	\$0	\$200	\$200
Personnel Costs	\$0	\$0	\$0	\$0	\$100	\$100
Total	\$0	\$0	\$0	\$0	\$300	\$300

Additional Comments:

Accounting Line 01-421-7402

(Completed by CIP Committee)

Project Score	4.46
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ADA Ramp and Van-Accessible Parking Stalls at Agri-Business Building

Existing parking signage at the Agri-Business Building marks two standard accessible spaces which lack designated access aisles and “van accessible” signage. Existing signage is mounted too low. The route to the main (east) entrance has a running slope up to 14%, the worst being near the bottom of the ramp. Only one handrail exists on the sloped area. That rail is mounted at 30 ½” high to gripping surface and lacks extensions. Because multiple issues exist with the parking lot and ramp (which is deteriorating), the City's 2006 ADA Transition Plan recommends repainting at least 1 van-accessible space and 1 standard accessible space. It also recommends modifying the steepest part of the slope on the bottom end to no more than 1:12 or 8.33%. The Building Official thinks an entirely new ramp needs to be constructed to comply with ADA. Following a tour of the facility in 2018, the Equal Opportunity and Accessibility Advisory Board voted 5-0 to reaffirm the Transition Plan.



Is the Proposed Project:

- Compliant with Comprehensive Plan or other Master Plan? **(ADA Transition)**
- Mandated by State or Federal Government, or interlocal agreement?

Yes	No
X	
X	

Project Cost: \$ 15,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Proposed Funding Sources:						
General Fund	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Operational Budget Impact:						
Maintenance Costs	\$100	\$100	\$100	\$100	\$100	\$500
Personnel Costs	\$500	\$500	\$500	\$500	\$500	\$2,500
Total	\$600	\$600	\$600	\$600	\$600	\$3,000

Additional Comments:

Recent renovations to the Agri-Business Building, totaling in the vicinity of \$200,000 in total, have addressed sorely needed aesthetic, structural, heating, ventilation and sound system needs. As this facility continues to grow in public popularity, ensuring maximum compliance with ADA is paramount.
 Accounting Line 01-530-7402

(Completed by CIP Committee)

Project Score	6.26
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Wilson Park Master Plan Phase I Upgrades

This will be a community centered project to allow Arkansas City to have a destination park to be utilized by all citizens free of charge, further enhancing the area and quality of life in Arkansas City. The park is the most utilized and iconic of Ark City and could easily serve as the identity to our great community as it is visible and easily accessible. Phase I consists of splash pad, upgrades to rotunda, and Farm and Art Market.



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: \$ 1,700,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$1,115,000	\$585,000	\$0	\$0	\$0	\$1,700,000

Proposed Funding Sources:						
VJ Wilkins Match	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Private Funding	\$15,000	\$585,000	\$0	\$0	\$0	\$600,000
Creekstone Farms	\$300,000	\$0	\$0	\$0	\$0	\$300,000
LWCF Grant	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$1,115,000	\$585,000	\$0	\$0	\$0	\$1,700,000

Operational Budget Impact:						
Maintenance Costs	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000
Personnel Costs	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$145,000
Total	\$40,000	\$55,000	\$55,000	\$55,000	\$55,000	\$260,000

Additional Comments:

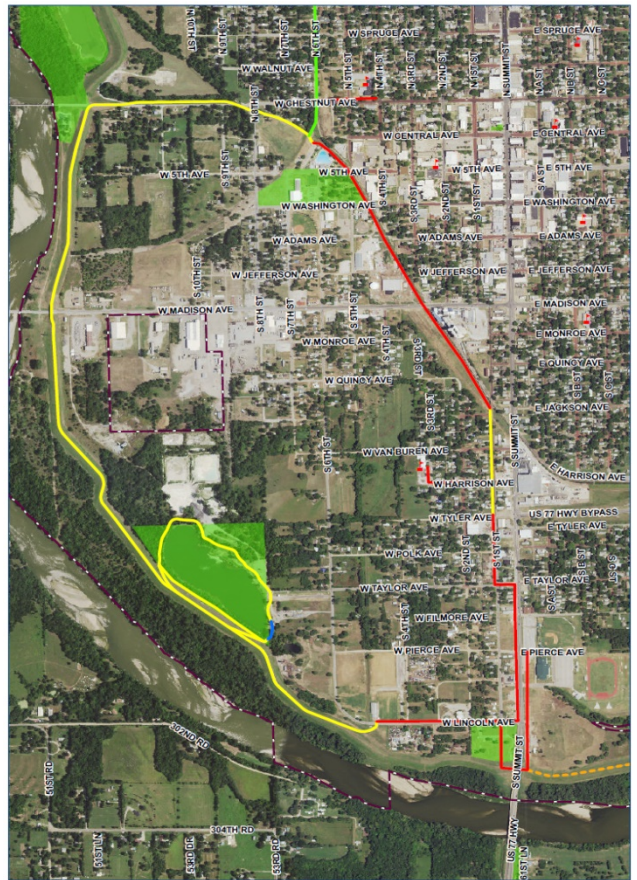
Accounting Line 68-530-6212

(Completed by CIP Committee)

Project Score	5.88
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Hike/Bike Trail Extension – Phase II

This extension will nearly double the overall length of the existing Hike-Bike Trail and close the loop. It will run from Paris Pool to the Cowley Athletic Complex along the Mill Canal, 1st Street and South Summit Street. It also will run along West Lincoln Avenue and connect to the south terminus of the existing Hike-Bike Trail.



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: \$ 1,200,000.00

Project Type: Repair Replace New
 Equip. Vehicle

Project Timing:

	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Proposed Funding Sources:

General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Grant Fund	\$840,091	\$0	\$0	\$0	\$0	\$840,091
Every/College Funds	\$359,909	\$0	\$0	\$0	\$0	\$359,909
Total	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Operational Budget Impact:

Maintenance Costs	\$100	\$100	\$100	\$200	\$200	\$700
Personnel Costs	\$100	\$100	\$100	\$200	\$200	\$700
Total	\$200	\$200	\$200	\$400	\$400	\$1,400

Additional Comments:

This project is scheduled to be let for bids in March 2021 and design is currently being finalized, as part of a Transportation Alternatives (TA) grant already received from the Kansas Department of Transportation (KDOT).
 Accounting Line 68-530-6212

(Completed by CIP Committee)

Project Score	5.87
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City Hall Elevator Replacement

The City Hall elevator is reaching its life expectancy and is need of replacement.



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: \$ 100,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle Renovate

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Proposed Funding Sources:						
General Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Operational Budget Impact:						
Maintenance Costs	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$7,500
Personnel Costs	\$100	\$100	\$100	\$100	\$100	\$500
Total	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$8,000

Additional Comments:

Accounting Line 01-530-7402

(Completed by CIP Committee)

Project Score	5.53
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Central Shop Roof Replacement

The Central Shop roof leaks and is need of replacement.



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: \$ 110,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$50,000	\$60,000	\$0	\$0	\$0	\$110,000

Proposed Funding Sources:						
General Fund	\$50,000	\$60,000	\$0	\$0	\$0	\$110,000
Total	\$50,000	\$60,000	\$0	\$0	\$0	\$110,000

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:

Accounting Line 01-530-7402

(Completed by CIP Committee)

Project Score	5.06
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Railroad Underpass Painting and Lighting



Both underpasses are in need of painting and the installation of new lights. These improvements will improve the safety of the underpasses, while enhancing the aesthetic quality of our city entrances.

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: \$ 10,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Proposed Funding Sources:						
General Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Operational Budget Impact:						
Maintenance Costs	\$250	\$250	\$250	\$250	\$250	\$1,250
Personnel Costs	\$200	\$200	\$200	\$200	\$200	\$1,000
Total	\$450	\$450	\$450	\$450	\$450	\$2,250

Additional Comments:

Accounting Line 01-530-7402

(Completed by CIP Committee)

Project Score	4.47
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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:						
	2021	2022	2023	2024	2025	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:

Accounting Line 15-544-7402

(Completed by CIP Committee)

Project Score	6.17
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Madison Avenue Underpass Pump Replacement

The Madison Underpass was constructed in 1926. To prevent the underpass from flooding, a pump with a float valve was installed to pump water in the Underpass to the Walnut River. The pump has been overhauled over the years but will be time for replacement with a modern more efficient pump in 2021.



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: \$ 40,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Proposed Funding Sources:						
Stormwater Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Total	\$40,000	\$0	\$0	\$0	\$0	\$40,000

Operational Budget Impact:						
Maintenance Costs	\$300	\$300	\$300	\$300	\$300	\$1,500
Personnel Costs	\$50	\$50	\$50	\$50	\$50	\$250
Total	\$350	\$350	\$350	\$350	\$350	\$1,750

Additional Comments:

Accounting Line 15-544-7402

(Completed by CIP Committee)

Project Score	5.66
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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: \$ 1,250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:

	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Proposed Funding Sources:

Water 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	\$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:

Accounting Line 16-651-7402

(Completed by CIP Committee)

Project Score	8.24
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Waterline Replacement

This is an on-going project to replace old waterline 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:						
	2021	2022	2023	2024	2025	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:

Accounting Line 16-653-7402

(Completed by CIP Committee)

Project Score	8.22
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North Pressure Zone High Service Pump Station

The new North Pressure Zone High Service Pump Station will replace the East and West Bryant Pump Stations. This new pump station will ensure reliable water supply to support increased demands from the Goff Industrial Park commercial users.



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 New
 Equip. Vehicle

Project Timing:

	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Proposed Funding Sources:

Water Fund	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Operational Budget Impact:

Maintenance Costs	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Personnel Costs	\$300	\$300	\$300	\$300	\$300	\$1,500
Total	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$6,500

Additional Comments:

Accounting Line 16-653-7402

(Completed by CIP Committee)

Project Score	8.11
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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:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$12,000,000	\$0	\$0	\$0	\$0	\$12,000,000

Proposed Funding Sources:						
Sewer Fund	\$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	\$270,000	\$280,000	\$290,000	\$300,000	\$320,000	\$1,460,000
Personnel Costs	\$200,000	\$202,000	\$204,000	\$206,000	\$208,000	\$1,020,000
Total	\$470,000	\$482,000	\$494,000	\$506,000	\$528,000	\$2,480,000

Additional Comments:

Accounting Line 18-660-7402

(Completed by CIP Committee)

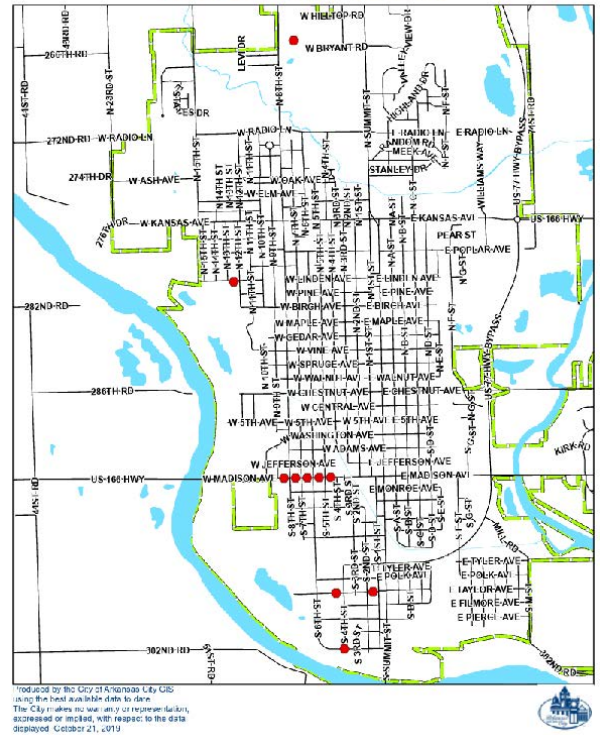
Project Score	8.51
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East Side Downtown Manhole / Sanitary Sewer Rehabilitation

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



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:

	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Proposed Funding Sources:

	2021	2022	2023	2024	2025	Total
Sewer Fund	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Operational Budget Impact:

	2021	2022	2023	2024	2025	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:

Accounting Line 18-661-7402

(Completed by CIP Committee)

Project Score	6.83
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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:						
	2021	2022	2023	2024	2025	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:

Accounting Line 18-661-7402

(Completed by CIP Committee)

Project Score	6.23
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Spring Hill Lift Station Rehabilitation

The Spring Hill Lift Station is located at the Spring Hill Golf Course. The lift station pump was replaced in 2002 with control upgrades in 2013. Rehabilitation is needed in 2021.



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:						
	2021	2022	2023	2024	2025	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	\$0	\$300	\$300	\$300	\$300	\$1,200
Personnel Costs	\$0	\$50	\$50	\$50	\$50	\$200
Total	\$0	\$350	\$350	\$350	\$350	\$1,400

Additional Comments:

Accounting Line 18-661-7402

(Completed by CIP Committee)

Project Score	5.60
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Brick Rehabilitation

The concrete base under the bricks 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:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

Proposed Funding Sources:						
Special Street/Hwy 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.

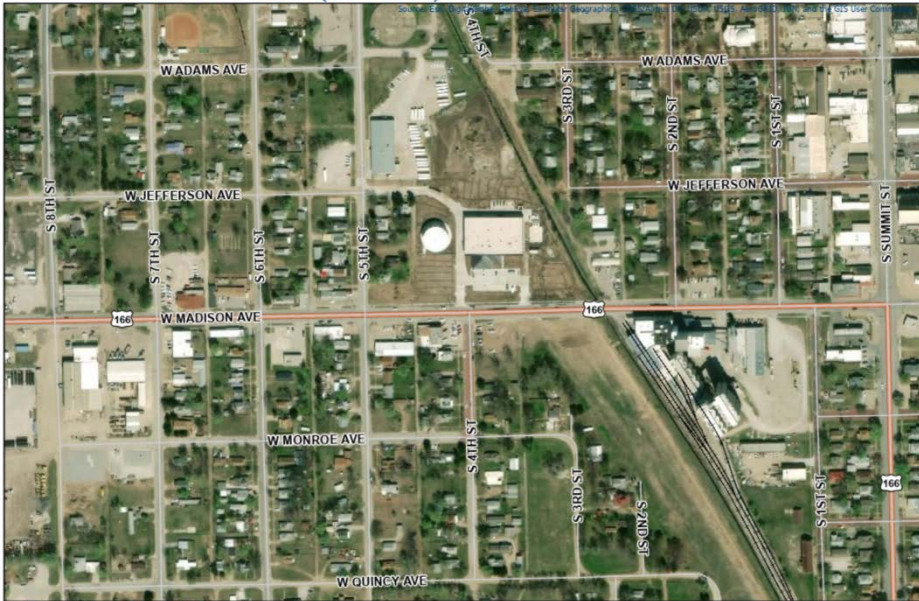
Accounting Line 21-542-7402

(Completed by CIP Committee)

Project Score	5.48
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Madison Avenue Mill & Overlay (Summit St to 8th St)

Madison Ave (US-166) from Summit St to 8th St



The mill and overlay is needed as the existing asphalt is oxidized and deteriorating. Mill and overlay (resurfacing) is the most cost effective method to restore the road. If not resurfaced, the road base will begin to deteriorate and require expensive repairs.

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: \$ 580,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:

	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$580,000	\$0	\$0	\$0	\$0	\$580,000

Proposed Funding Sources:

Special Street Fund	\$280,000	\$0	\$0	\$0	\$0	\$280,000
CCLIP	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$580,000	\$0	\$0	\$0	\$0	\$580,000

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:

Accounting Line 21-542-7402

(Completed by CIP Committee)

Project Score	5.11
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Brick Rehabilitation (100 Block S. 1st St)

The concrete base under the bricks has failed in many locations causing the bricks to have settled over the past 90 years. The proposed project would repair this section of roadway creating a better "ride". The bricks on the 100 Block S. 1st Street will be removed so the concrete base which supports the bricks can be repaired. The bricks will then be reinstalled.



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: \$ 125,000.00

Project Type: Repair Replace Rehab
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Proposed Funding Sources:						
Special Street/Hwy Fund	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Total	\$125,000	\$0	\$0	\$0	\$0	\$125,000

Operational Budget Impact:						
Maintenance Costs	\$100	\$100	\$100	\$100	\$100	\$500
Personnel Costs	\$100	\$100	\$100	\$100	\$100	\$500
Total	\$200	\$200	\$200	\$200	\$200	\$1,000

Additional Comments:

The Operational Budget is primarily for street sweeping.

Accounting Line 21-542-7402

(Completed by CIP Committee)

Project Score	4.98
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F Street Bridge over Mill Canal Replacement

This bridge was built in 1935 and has been identified by KDOT as structurally deficient with a low rating of 30.1. Based on the rating, the City will be requesting a matching 80/20 grant for bridge construction under the KDOT Off-System Bridge Program. The Bridge will be replaced with a boxed culvert with wing walls.



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: \$ 258,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2021	2022	2023	2024	2025	Total
Annual Expenditures	\$28,000	\$230,000	\$0	\$0	\$0	\$258,000

Proposed Funding Sources:						
KDOT Grant	\$0	\$184,000	\$0	\$0	\$0	\$184,000
Special Street/Hwy Fund	\$28,000	\$46,000	\$0	\$0	\$0	\$74,000
Total	\$28,000	\$230,000	\$0	\$0	\$0	\$258,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$300	\$300	\$300	\$900
Personnel Costs	\$0	\$0	\$100	\$100	\$100	\$300
Total	\$0	\$0	\$400	\$400	\$400	\$1,200

Additional Comments:

\$28,000 will be expended in 2021 for the design services and \$230,000 in 2022 for construction. Biannual inspections will be required by KDOT. The cost of the inspections is listed under Maintenance Costs.
 Accounting Line 21-542-7402

(Completed by CIP Committee)

Project Score	4.63
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2021 CAPITAL OUTLAY BUDGET

GENERAL FUND			
Account	Department / Division	Item	Amount
01-207-7405	Neighborhood Services	(2) Tornado Sirens	\$ 36,000.00
01-310-7405	Fire	Supply Hose	\$ 3,500.00
01-310-7405	Fire	Portable Radios	\$ 22,500.00
01-310-7405	Fire	Personal Protective Equipment	\$ 13,500.00
01-310-7405	Fire	(21) Fire Helmets	\$ 8,500.00
01-421-7403	Police	(3) Patrol Vehicles	\$ 84,000.00
General Fund Total			\$ 168,000.00

WATER FUND			
Account	Department / Division	Item	Amount
16-653-7405	Water Distribution	Trailer Mounted Air Compressor	\$ 25,000.00
Water Fund Total			\$ 25,000.00

SEWER FUND			
Account	Department / Division	Item	Amount
18-661-7405	Wastewater Collection	Thumb Attachment for Mini-Excavator	\$ 7,500.00
Sewer Fund Total			\$ 7,500.00

SPECIAL HIGHWAY FUND			
Account	Department / Division	Item	Amount
21-542-7403	Streets	Tandem Dump Truck	\$ 160,000.00
21-542-7403	Streets	2-Ton Flatbed Dump Truck	\$ 80,000.00
21-542-7405	Streets	Dump Trailer	\$ 20,000.00
Special Highway Fund Total			\$ 260,000.00

Total Capital Outlay Budget			\$ 460,500.00
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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.

Bond Ratings:

The City uses Standard & Poor's (S&P) Global Ratings to provide rating opinions. On September 8, 2020 the City was assigned a rating of "A" with a stable outlook.

Likewise, the PBC was issued an A-Stable rating on May 15, 2019 for the 2019 PBC Revenue Bond.

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, 2021

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2020	FY 2021 Principal	FY 2021 Interest	Balance Ending 12/31/2021
General Obligation Bonds:								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2013	4/1/2013	12/1/2032	\$ 6,015,000	1.5% - 3.0%	\$ 2,250,000	\$ 525,000	\$ 48,285	\$ 1,725,000
Revenue Bonds:								
<i>Paid with Sales Tax Collections</i>								
Public Building Commission 2019	7/23/2019	9/1/2044	\$ 17,630,000	3.0% - 5.0%	\$ 17,280,000	\$ 425,000	\$ 635,913	\$ 16,855,000
KDHE Loans:								
<i>Paid with Utility Collections</i>								
Kansas Water Supply Loan	11/18/2009	8/1/2030	\$ 1,226,071	3.12%	\$ 504,315	\$ 42,988	\$ 15,402	\$ 461,326
Kansas Water Supply Loan - WTP	1/19/2016	8/1/2037	\$ 22,000,000	2.35%	\$ 19,844,813	\$ 900,640	\$ 461,097	\$ 18,944,173
Capital Leases:								
<i>Paid with Tax Levies</i>								
Pumper Fire Truck	9/6/2013	3/6/2023	\$ 587,667	2.82%	\$ 160,423	\$ 62,825	\$ 4,084	\$ 97,598
Ferrara Fire Truck	1/28/2019	8/1/2028	\$ 620,500	3.55%	\$ 504,746	\$ 55,548	\$ 17,559	\$ 449,198
General Obligation Bonds:	1,725,000							
Revenue Bonds:	16,855,000							
KDHE Loans:	19,405,500							
Capital Leases:	546,796							

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 \$20,243,509. The City’s current debt percentage is 3.33%. 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:

Equalized Assessed Valuation of Tangible Valuation (For Computation of Bonded Debt Limitations)	\$ 67,478,364
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 20,243,509
Outstanding General Obligation Debt	\$ 2,250,000
Additional Debt Capacity	\$ 17,993,509
Direct & Overlapping Debt	\$ 33,240,000
Population used to calculate Per Capita	11,669
Direct Debt Per Capita	\$ 192.82
Direct and Overlapping Debt Per Capita	\$ 1,688.91
Direct Debt as a Percentage of Assessed Valuation	3.33%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	29.21%

Taxing Body:	Total Debt		City's Share	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ -	20.33%	\$ -	\$ -
USD No. 470	\$ 30,990,000	56.33%	\$ 17,457,916	\$ 1,496.09
Cowley County Community College	\$ -	20.33%	\$ -	\$ -
Total Overlapping Debt	\$ 30,990,000		\$ 17,457,916	\$ 1,496.09
City of Arkansas City Direct Debt	\$ 2,250,000	100%	\$ 2,250,000	\$ 192.82
Direct and Estimated Overlapping Debt	\$ 33,240,000		\$ 19,707,916	\$ 1,688.91

Description of Indebtedness	Issue Date	Final Maturity	Original Principal Amount	Amount Outstanding at 12/31/2020
G.O. Bonds Series 2013	4/1/2013	12/1/1932	\$ 6,015,000	\$ 2,250,000
Total				\$ 2,250,000

Debt Schedule:

City of Arkansas City, Kansas

Long-Term Debt and Interest for the Next Five Years and in Five Year Increments Through Maturity

	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2045	Total
PRINCIPAL										
General Obligation Bonds:										
Series 2013	\$ 525,000	\$ 540,000	\$ 100,000	\$ 105,000	\$ 105,000	\$ 600,000	\$ 275,000	\$ -	\$ -	\$ 2,250,000
Revenue Bonds:										
Public Building Commission 2019	\$ 425,000	\$ 440,000	\$ 460,000	\$ 480,000	\$ 505,000	\$ 2,935,000	\$ 3,675,000	\$ 4,355,000	\$ 4,005,000	\$ 17,280,000
KDHE Loans:										
Kansas Water Supply Loan	\$ 42,988	\$ 44,493	\$ 46,050	\$ 47,662	\$ 49,330	\$ 273,791	\$ -	\$ -	\$ -	\$ 504,315
Kansas Water Supply Loan - WTP	\$ 900,640	\$ 925,122	\$ 950,268	\$ 976,099	\$ 1,002,631	\$ 5,437,085	\$ 6,217,327	\$ 3,435,641	\$ -	\$ 19,844,813
Capital Leases:										
Pumper Fire Truck	\$ 62,825	\$ 64,609	\$ 32,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,423
Ferrara Fire Truck	\$ 55,548	\$ 57,553	\$ 59,629	\$ 61,781	\$ 64,010	\$ 206,225	\$ -	\$ -	\$ -	\$ 504,746
TOTAL PRINCIPAL PAYMENTS	\$ 2,012,001	\$ 2,071,776	\$ 1,648,937	\$ 1,670,542	\$ 1,725,972	\$ 9,452,101	\$ 10,167,327	\$ 7,790,641	\$ 4,005,000	\$ 40,544,297
INTEREST										
General Obligation Bonds:										
Series 2013	\$ 48,285	\$ 40,410	\$ 30,960	\$ 28,810	\$ 26,553	\$ 91,375	\$ 12,450	\$ -	\$ -	\$ 278,843
Revenue Bonds:										
Public Building Commission 2019	\$ 638,913	\$ 626,163	\$ 608,563	\$ 585,563	\$ 561,563	\$ 2,402,313	\$ 1,698,063	\$ 1,031,313	\$ 317,813	\$ 8,470,263
KDHE Loans:										
Kansas Water Supply Loan	\$ 15,402	\$ 14,049	\$ 12,649	\$ 11,200	\$ 9,700	\$ 24,097	\$ -	\$ -	\$ -	\$ 87,097
Kansas Water Supply Loan - WTP	\$ 461,097	\$ 439,789	\$ 417,902	\$ 395,420	\$ 372,327	\$ 1,492,661	\$ 813,562	\$ 122,189	\$ -	\$ 4,514,948
Capital Leases:										
Pumper Fire Truck	\$ 4,084	\$ 2,300	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,849
Ferrara Fire Truck	\$ 17,559	\$ 15,555	\$ 13,478	\$ 11,327	\$ 9,097	\$ 13,098	\$ -	\$ -	\$ -	\$ 80,114
TOTAL INTEREST PAYMENTS	\$ 1,185,340	\$ 1,138,266	\$ 1,084,017	\$ 1,032,319	\$ 979,239	\$ 4,023,543	\$ 2,524,075	\$ 1,153,501	\$ 317,813	\$ 13,438,114
TOTAL PRINCIPAL & INTEREST	\$ 3,197,342	\$ 3,210,042	\$ 2,732,954	\$ 2,702,861	\$ 2,705,211	\$ 13,475,645	\$ 12,691,401	\$ 8,944,143	\$ 4,322,813	\$ 53,982,412

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FUND SUMMARIES



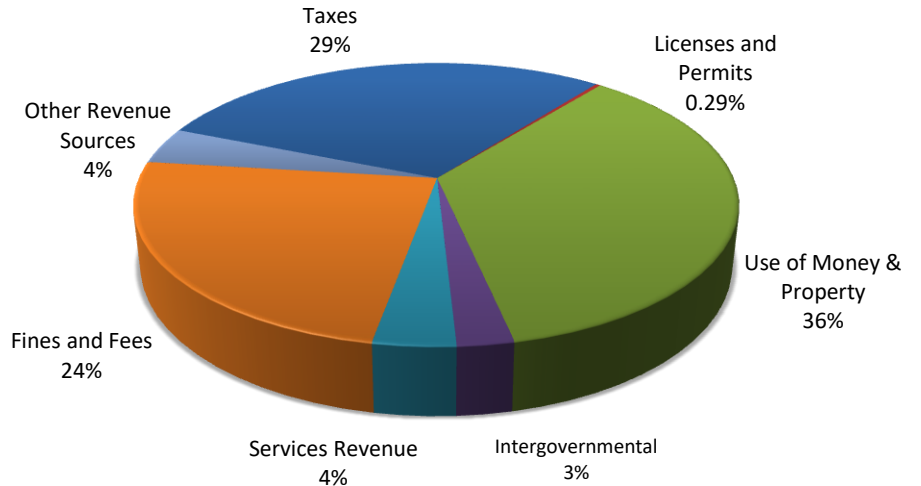
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Revenues and Expenditures

Where does the money come from?

2021 Budget Total Resources Available

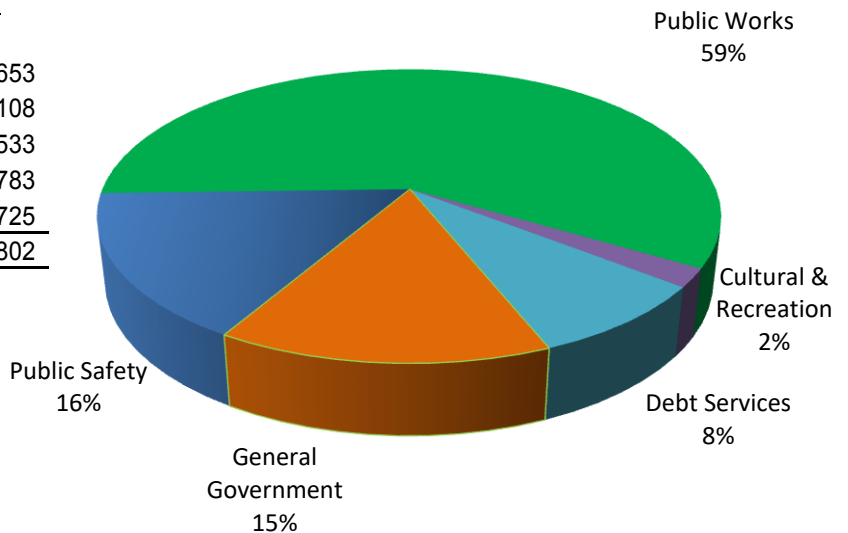
<u>2021 Estimate</u>	
Taxes	9,927,377
Licenses and Permits	98,500
Use of Money & Property	12,088,800
Intergovernmental	863,245
Services Revenue	1,257,800
Fines and Fees	8,124,100
Other Revenue Sources	1,414,000
Total	\$ 33,773,822



Where does the money go?

2021 Budget Total Expenditures by Function

<u>2021 Estimate</u>	
General Government	\$ 5,425,653
Public Safety	\$ 5,988,108
Public Works	\$ 21,928,533
Cultural & Recreation	\$ 753,783
Debt Services	\$ 3,127,725
Total	\$ 37,223,802



Fund Balances

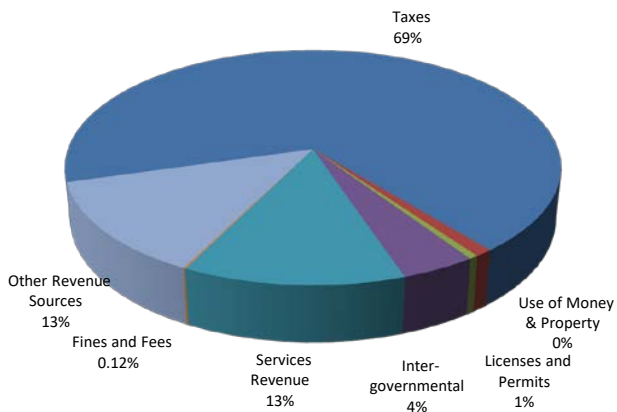
Fund balances are used to manage the City's ability to withstand unexpected financial emergencies. Fund balances may also determine the City's ability to manage monthly cash flows or accumulate funds for large-scale purchases without having to borrow. Fund Balances are audited each year. The year end 2020 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 FY2019 audited cash balances.

	Unencumbered Cash Balance Dec. 31, 2018	Receipts	Expenditures	Unencumbered Cash Balance Dec. 31, 2019	% Change
General Fund	944,934	10,712,339	10,530,685	1,126,588	19%
Special Purpose Funds:					
Special Recreation and Parks	26,979	12,867	14,236	25,610	-5%
Special Street and Highway	486,014	504,684	305,906	684,792	41%
Tourism	19,691	142,909	134,493	28,107	43%
Special Alcohol	82,456	17,467	15,107	84,816	3%
Library	-	364,784	364,784	-	0%
Land Bank	-	-	-	-	0%
Hospital Improvements	1,463,800	447,665	1,911,465	-	-100%
Healthcare Sales Tax	-	4,539,526	4,539,526	-	0%
Unpledged Healthcare Sales Tax	-	79,091	-	79,091	100%
Special Law Enforcement Trust	15,935	18,321	18,523	15,733	-1%
CID Sales Tax	-	50,979	50,000	979	100%
Equipment Reserve	200,946	-	-	200,946	0%
Public Building Commission	1,946,193	19,354,567	21,300,760	-	-100%
Capital Improvements Reserve	1,191,083	715,607	301,393	1,605,297	35%
Bond and Interest Funds:					
Bond and Interest	80,854	850,957	802,130	129,681	60%
Enterprise Funds:					
Water Utility	4,254,300	4,269,972	4,267,315	4,256,957	0%
Sewer Utility	3,967,602	2,053,064	2,014,506	4,006,160	1%
Sanitation Utility	993,796	1,469,358	1,332,853	1,130,301	14%
Stormwater Utility	207,517	242,474	303,914	146,077	-30%
Total Financial Reporting Entity (Excluding Agency Funds)	15,882,100	45,846,631	48,207,596	13,521,135	-15%
Agency Funds:					
Drug Task Force	37,808	1,281	39,089	-	-100%
Municipal Court	17,625	78,379	89,829	6,175	-65%

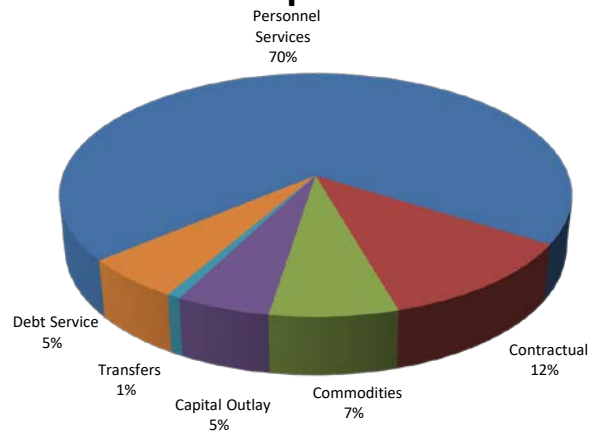
**General Fund- 01
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	571,357	904,617	944,934	965,120	1,126,588	874,375
Receipts:						
Taxes	6,084,535	6,221,570	6,689,236	6,352,595	6,278,103	6,734,016
Licenses and Permits	116,105	125,840	171,913	95,400	121,000	98,500
Use of Money & Property	50,082	75,321	718,063	85,200	41,500	50,500
Intergovernmental	416,764	394,909	402,309	363,600	595,500	418,245
Services Revenue	1,248,806	1,286,347	1,252,255	1,254,500	1,089,000	1,232,600
Fines and Fees	11,256	8,999	29,027	12,000	12,000	12,000
Other Revenue Sources	1,175,639	1,453,210	1,449,531	1,293,500	1,550,574	1,282,500
Total Receipts	9,103,187	9,566,196	10,712,336	9,456,795	9,687,677	9,828,361
Total Available	9,674,544	10,470,813	11,657,270	10,421,915	10,814,265	10,702,736
Expenditures:						
Personnel Services	6,280,716	6,588,797	6,719,647	7,242,545	6,904,015	7,496,031
Contractual	1,140,472	1,075,292	1,636,966	1,166,470	1,418,075	1,240,955
Commodities	692,088	635,927	604,382	814,000	742,300	746,050
Capital Outlay	503,986	1,151,392	1,161,049	677,500	656,500	550,700
Transfers	85,756	7,564	266,158	79,000	79,000	79,000
Debt Service	66,909	66,909	142,481	442,400	140,000	590,000
Total Expenditures	8,769,927	9,525,879	10,530,683	10,421,915	9,939,890	10,702,736
Receipts Over(Under) Expenditures	333,260	40,317	181,653	(965,120)	(252,213)	(874,375)
Unencumbered Cash December 31	904,617	944,934	1,126,588	-	874,375	-

2021 Receipts



2021 Expenditures



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
01 - GENERAL FUND							
4 - Revenue							
410 - Taxes							
01-100-4100	Neighborhood Revitalization	(58,860)	(68,972)	(84,524)	(150,000)	(80,000)	(83,754)
01-100-4101	Current Property Tax	2,341,140	2,456,897	2,769,017	2,883,109	2,800,000	3,238,670
01-100-4102	Motor Vehicle Tax	348,010	335,054	364,221	420,978	380,000	434,683
01-100-4103	RV Tax	3,307	3,111	3,159	4,105	4,105	3,988
01-100-4104	16/20 M Veh	5,995	6,096	6,500	3,302	6,000	3,663
01-100-4105	In Lieu of Tax	-	907	-	-	-	-
01-100-4106	Delinquent Property Tax	83,014	76,315	129,243	75,000	95,000	75,000
01-100-4107	Excise Tax	48	30	19	-	-	-
01-100-4108	Commercial Vehicle Tax	-	-	-	7,103	-	6,306
01-100-4112	Compensating Use Tax	557,359	580,589	592,403	303,000	303,000	290,000
01-100-4121	Electric Franchise Tax	844,850	888,274	823,518	860,000	860,000	820,000
01-100-4122	Gas Franchise Tax	179,087	198,225	196,206	190,000	160,000	190,000
01-100-4123	Telephone Franchise Tax	15,276	12,083	10,067	10,000	8,000	9,000
01-100-4124	Cable TV Franchise Tax	122,482	126,654	123,131	124,000	120,000	123,000
01-100-4125	Liquor Enforcement Tax	12,885	11,908	12,867	11,998	11,998	13,460
01-100-4130	Current Special Assessments	30,712	18,091	31,522	30,000	30,000	30,000
01-310-4110	Sales Tax	1,199,422	1,182,231	1,269,706	1,180,000	1,180,000	1,180,000
01-421-4110	Sales Tax	399,808	394,077	442,180	400,000	400,000	400,000
	Taxes Totals:	6,084,535	6,221,570	6,689,236	6,352,595	6,278,103	6,734,016
420 - Licenses and Permits							
01-100-4231	Liquor Store Licenses	1,200	1,200	1,200	1,200	1,800	1,800
01-100-4232	Cereal Malt Beverage Lic.	1,725	1,500	1,300	1,400	1,400	1,400
01-100-4233	Class B Club License	1,725	1,350	2,000	1,000	1,000	1,500
01-100-4234	Other Business License	1,885	1,445	4,275	1,800	1,800	1,800
01-207-4235	Trades Licenses	21,180	31,627	26,794	30,000	30,000	30,000
01-207-4242	BPC Permits	72,842	76,068	123,845	50,000	75,000	50,000
01-310-4234	Other Business License	12,650	12,650	12,500	10,000	10,000	12,000
01-421-4236	Animal Redemption	2,898	-	-	-	-	-
	Licenses and Permits Totals:	116,105	125,840	171,913	95,400	121,000	98,500
430 - Use of Money & Property							
01-100-4302	Loan Proceeds	-	-	620,500	-	-	-
01-100-4350	Interest Income	14,077	36,296	46,888	40,000	10,000	12,000
01-100-4351	Rental Of Farmland	11,143	11,054	15,200	11,000	11,000	11,000
01-100-4353	Ag Building Rental	4,153	2,867	8,488	10,000	5,000	5,000
01-100-4354	Other Property Rental	14,505	16,675	14,645	16,000	12,000	14,500
01-100-4355	Hogan Rental	2,625	3,700	5,650	3,700	1,500	3,500
01-770-4352	NWCC Rental	3,579	4,729	6,693	4,500	2,000	4,500
	Use of Money & Property Totals:	50,082	75,321	718,063	85,200	41,500	50,500
440 - Intergovernmental							
01-100-4461	Miscellaneous Grants	-	13,000	-	-	-	-
01-100-4462	State Connecting Links	13,593	13,602	18,148	13,600	20,000	22,800
01-310-4461	Miscellaneous Grants	48,356	5,110	6,141	-	-	-
01-310-4463	Rural Fire Fees	337,570	350,742	366,360	350,000	350,000	350,000
01-421-4461	Miscellaneous Grants	17,246	12,455	9,515	-	500	45,445
01-425-4461	Miscellaneous Grants	-	-	2,145	-	-	-
01-542-4461	Miscellaneous Grants	-	-	-	-	225,000	-
	Intergovernmental Totals:	416,764	394,909	402,309	363,600	595,500	418,245
450 - Services Revenue							
01-100-4505	Misc Service Charge	9,192	7,730	8,453	6,000	6,000	6,000
01-204-4521	Restitution	-	30	-	-	-	-
01-204-4522	Court Fines	397,301	383,618	390,391	385,000	300,000	385,000
01-204-4524	Incarceration Fee	2,462	1,848	2,470	2,500	1,500	2,000
01-204-4528	Diversion	19,226	21,350	24,705	20,000	5,000	20,000
01-204-4531	Bond Forfeiture	2,422	5,562	806	2,500	500	1,500
01-204-4536	Court Appt'd Attorney Fees	2	(1)	347	-	-	-
01-204-4537	Probation Fees	1,164	462	431	500	50	500
01-204-4543	Drug Screen Fees (Court)	318	103	70	100	50	100

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
01-310-4501	County Ambulance Payments	176,672	176,497	176,497	176,500	176,500	176,500
01-310-4505	Misc Service Revenue	120	14,335	14,712	14,000	14,000	14,000
01-310-4510	Ambulance Service	611,575	651,483	595,759	625,000	565,000	600,000
01-310-4521	Restitution	57	-	-	-	-	-
01-421-4505	Misc Service Charge	2,460	2,360	6,580	2,500	1,500	3,500
01-421-4521	Restitution	50	-	241	-	-	-
01-530-4507	Park Fees	449	510	595	400	400	500
01-530-4521	Restitution	1,502	-	3,783	-	-	-
01-533-4512	Funeral Charges	12,400	14,100	20,900	14,000	14,000	17,500
01-533-4513	Cemetery Lot Sales	10,300	4,575	4,175	4,500	3,500	4,500
01-533-4514	Move/Set Stone Charges	1,050	1,215	740	1,000	1,000	1,000
01-533-4515	Relocate Charges	35	70	-	-	-	-
01-542-4521	Restitution	50	500	600	-	-	-
Services Revenue Totals:		1,248,806	1,286,347	1,252,255	1,254,500	1,089,000	1,232,600
460 - Fines and Fees							
01-207-4640	Property Maintenance	11,256	9,000	29,027	12,000	12,000	12,000
Fines and Fees Totals:		11,256	9,000	29,027	12,000	12,000	12,000
470 - Other Revenue Sources							
01-100-4700	Refund of Expenditure	1,344	3,878	870	-	97,125	-
01-100-4701	Contributions/Donations	16,135	-	-	-	-	-
01-100-4790	Miscellaneous Revenue	44,809	80,816	77,081	-	43,800	-
01-100-4902	Transfer From Water Fund	100,000	400,000	400,000	400,000	400,000	400,000
01-100-4903	Transfer From Sewer Fund	550,000	550,000	550,000	550,000	550,000	550,000
01-100-4904	Transfer from Sanitation Fund	200,000	200,000	200,000	200,000	200,000	200,000
01-201-4700	Refund of Expenditure	2,990	2,275	4,651	-	2,500	-
01-203-4700	Refund of Expenditure	60	188	-	-	-	-
01-204-4700	Refund of Expenditure	30	-	12	-	-	-
01-207-4700	Refund of Expenditure	406	790	101	-	-	-
01-207-4715	Service Fees	25,081	26,769	50,883	25,000	30,000	25,000
01-209-4700	Refund of Expenditure	3,494	3,453	665	-	150	-
01-310-4700	Refund of Expenditure	9,773	6,143	11,622	-	480	-
01-310-4701	Contributions/Donations	-	3,090	225	-	-	-
01-310-4702	Insurance Recovery	40,835	-	-	-	-	-
01-310-4880	Sale of Materials	-	7,663	4,000	-	-	-
01-421-4700	Refund of Expenditure	60,636	68,082	49,901	60,000	30,000	50,000
01-421-4701	Contributions/Donations	62	19	121	-	-	-
01-421-4702	Insurance Recovery	26,644	8,771	1,433	-	-	-
01-421-4880	Sale of Materials	-	1,000	72	-	-	-
01-530-4700	Refund of Expenditure	19,856	15,487	3,407	-	1,070	-
01-530-4701	Contributions/Donations	-	8,675	-	-	230	-
01-530-4702	Insurance Recovery	8,712	-	29,135	-	5,333	-
01-530-4880	Sale of Materials	338	451	9,078	-	100	-
01-542-4700	Refund of Expenditure	572	2,000	-	-	136,212	-
01-542-4702	Insurance Recovery	798	-	-	-	-	-
01-542-4880	Sale of Materials	4,930	2,506	669	-	5,574	-
01-774-4700	Refund of Expenditure	48,847	48,687	44,971	48,500	46,000	47,500
01-774-4701	Contributions/Donations	9,288	12,466	10,636	10,000	2,000	10,000
Other Revenue Sources Totals:		1,175,639	1,453,210	1,449,532	1,293,500	1,550,574	1,282,500
Revenue Totals:		9,103,187	9,566,196	10,712,337	9,456,795	9,687,677	9,828,361
5 - Expense							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	547	2,076	1,132	4,000	1,500	2,500
01-201-5204	Training/Seminars/Conferences	-	865	960	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,359	4,524	4,513	5,000	5,500	5,000
01-201-5206	Employee Appreciation	11,898	14,513	12,389	14,000	8,000	14,000
01-203-5100	Full Time Salary	341,808	341,184	355,925	361,708	434,708	371,572
01-203-5102	Overtime Salary	1,500	1,257	1,416	1,300	1,300	1,300
01-203-5103	SS/Medi Taxes	24,277	24,377	25,718	27,441	27,441	28,525
01-203-5106	KPERS	30,083	32,201	35,310	34,472	34,472	36,802
01-203-5111	Life Insurance	172	171	192	176	176	198
01-203-5112	Medical/Dental Insurance	35,825	44,349	37,759	40,948	40,948	44,481
01-203-5113	Unemployment Insurance	1,811	1,801	-	1,973	1,973	2,051

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-203-5114	Workers Comp	284	231	212	446	257	512
01-203-5202	Employment Services	-	41	41	-	700	50
01-203-5203	Travel/ Meals/ Lodging	3,818	6,527	4,936	5,000	1,500	5,000
01-203-5204	Training/Seminars/Conferences	1,579	1,670	2,604	5,000	1,000	2,500
01-203-5205	Dues/Memberships	1,777	2,180	1,759	2,000	2,000	2,000
01-203-5206	Employee Appreciation	-	37	-	-	250	-
01-204-5100	Full Time Salary	28,730	30,242	31,706	31,832	31,832	31,785
01-204-5102	Overtime Salary	1,335	1,120	1,414	1,200	1,200	1,200
01-204-5103	SS/Medi Taxes	2,153	2,236	2,359	2,346	2,346	2,370
01-204-5106	KPERS	2,635	2,949	3,272	3,136	3,136	3,256
01-204-5111	Life Insurance	19	19	21	20	20	22
01-204-5112	Medical/Dental Insurance	4,672	5,179	5,405	5,862	5,862	6,546
01-204-5113	Unemployment Insurance	154	160	169	179	179	181
01-204-5114	Workers Comp	71	54	53	41	51	45
01-204-5203	Travel/ Meals/ Lodging	59	47	-	400	400	400
01-204-5204	Training/Seminars/Conferences	410	-	-	150	150	150
01-204-5205	Dues/Memberships	100	125	150	200	200	200
01-205-5100	Full Time Salary	82,883	84,531	80,042	88,671	-	-
01-205-5103	SS/Medi Taxes	6,341	6,467	6,123	6,707	-	-
01-205-5113	Unemployment Insurance	456	465	440	482	-	-
01-205-5114	Workers Comp	211	136	106	135	-	-
01-205-5203	Travel/ Meals/ Lodging	80	311	-	500	500	500
01-205-5204	Training/Seminars/Conferences	-	65	-	500	500	500
01-205-5205	Dues/Memberships	1,294	891	83	800	800	500
01-207-5100	Full Time Salary	96,886	122,815	127,599	128,287	128,287	133,478
01-207-5102	Overtime Salary	1,233	727	949	850	850	850
01-207-5103	SS/Medi Taxes	7,310	8,768	9,060	9,699	9,699	10,211
01-207-5106	KPERS	8,233	11,618	12,702	12,266	12,266	13,258
01-207-5111	Life Insurance	58	104	113	117	117	132
01-207-5112	Medical/Dental Insurance	15,679	39,890	41,295	44,776	44,776	49,991
01-207-5113	Unemployment Insurance	525	627	647	702	702	739
01-207-5114	Workers Comp	8,252	6,946	6,335	7,588	6,757	8,517
01-207-5201	Staffing Services	21,882	-	-	-	-	-
01-207-5202	Employment Services	231	62	14	300	300	100
01-207-5203	Travel/ Meals/ Lodging	2,324	2,828	2,264	2,500	1,000	2,500
01-207-5204	Training/Seminars/Conferences	2,713	1,388	1,811	3,000	1,000	2,000
01-207-5205	Dues/Memberships	520	736	421	600	2,000	1,200
01-207-5206	Employee Appreciation	-	187	-	-	-	-
01-209-5100	Full Time Salary	249,174	260,436	277,038	277,095	277,095	286,774
01-209-5102	Overtime Salary	4,740	4,669	2,750	4,000	4,000	4,000
01-209-5103	SS/Medi Taxes	18,402	19,209	20,227	21,251	21,251	22,244
01-209-5105	Retirement	-	-	-	16,268	16,268	22,825
01-209-5106	KPERS	22,270	24,930	27,647	26,696	26,696	28,699
01-209-5111	Life Insurance	152	158	170	156	156	176
01-209-5112	Medical/Dental Insurance	37,177	43,979	44,597	48,342	48,342	54,451
01-209-5113	Unemployment Insurance	1,320	1,377	-	1,528	1,528	1,599
01-209-5114	Workers Comp	356	299	317	360	360	414
01-209-5202	Employment Services	-	549	687	250	250	250
01-209-5203	Travel/ Meals/ Lodging	4,671	1,949	3,362	4,000	1,000	4,000
01-209-5204	Training/Seminars/Conferences	5,181	5,454	629	5,000	1,500	5,000
01-209-5205	Dues/Memberships	660	1,012	899	1,200	1,200	1,000
01-209-5206	Employee Appreciation	-	224	211	-	-	-
01-310-5100	Full Time Salary	1,060,254	1,107,746	1,074,902	1,259,182	1,150,000	1,286,244
01-310-5102	Overtime Salary	147,470	171,475	225,094	170,000	170,000	170,000
01-310-5103	SS/Medi Taxes	88,691	94,234	95,502	107,879	107,879	111,403
01-310-5106	KPERS	1,335	1,575	2,501	2,713	2,713	3,102
01-310-5107	KPF	226,235	250,138	274,869	303,300	303,300	325,133
01-310-5111	Life Insurance	791	845	937	975	975	1,057
01-310-5112	Medical/Dental Insurance	184,899	223,024	197,709	242,806	242,806	290,902
01-310-5113	Unemployment Insurance	(6,272)	6,775	-	7,756	7,756	8,009
01-310-5114	Workers Comp	44,467	34,541	35,786	45,554	40,391	56,821
01-310-5201	Staffing Services	-	-	-	1,350	1,350	500
01-310-5202	Employment Services	3,431	2,444	2,053	3,000	3,000	3,000
01-310-5203	Travel/ Meals/ Lodging	7,083	8,242	5,785	10,000	5,000	7,000

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
01-310-5204	Training/Seminars/Conferences	7,320	9,327	8,830	11,000	5,500	8,000
01-310-5205	Dues/Memberships	980	2,554	4,707	2,500	2,500	2,500
01-310-5206	Employee Appreciation	-	687	155	-	-	-
01-421-5100	Full Time Salary	1,506,625	1,501,115	1,542,180	1,585,387	1,470,000	1,634,341
01-421-5102	Overtime Salary	77,857	99,561	120,378	95,000	95,000	85,000
01-421-5103	SS/Medi Taxes	115,558	117,352	121,308	126,905	126,905	132,295
01-421-5105	Retirement	-	-	-	-	-	23,770
01-421-5106	KPERS	10,074	6,971	10,767	12,098	12,098	8,533
01-421-5107	KPF	255,555	278,606	309,708	302,063	302,063	333,461
01-421-5111	Life Insurance	1,178	1,145	1,251	1,209	1,209	1,409
01-421-5112	Medical/Dental Insurance	298,763	290,681	293,014	348,089	348,089	403,664
01-421-5113	Unemployment Insurance	(4,340)	2,337	-	9,124	9,124	9,511
01-421-5114	Workers Comp	26,946	23,789	28,116	35,340	34,116	47,403
01-421-5201	Staffing Services	19,701	24,904	18,562	37,000	37,000	25,000
01-421-5202	Employment Services	1,620	1,541	4,137	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	10,905	9,932	12,232	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	13,685	12,157	17,133	16,000	16,000	16,000
01-421-5205	Dues/Memberships	841	2,305	3,071	2,000	7,000	3,000
01-421-5206	Employee Appreciation	-	1,415	135	-	-	-
01-530-5100	Full Time Salary	291,654	288,822	247,804	267,850	240,000	269,885
01-530-5102	Overtime Salary	5,512	4,867	5,217	4,500	4,500	4,500
01-530-5103	SS/Medi Taxes	21,354	21,226	18,078	20,582	20,582	20,990
01-530-5106	KPERS	25,876	26,648	24,243	25,856	25,856	27,082
01-530-5111	Life Insurance	308	289	291	312	312	352
01-530-5112	Medical/Dental Insurance	83,662	82,533	70,760	85,203	70,000	87,115
01-530-5113	Unemployment Insurance	1,533	1,523	907	1,480	1,480	1,509
01-530-5114	Workers Comp	6,505	5,886	5,039	6,881	6,196	8,288
01-530-5201	Staffing Services	22,319	-	-	-	-	-
01-530-5202	Employment Services	523	1,205	1,344	1,500	1,500	800
01-530-5203	Travel/ Meals/ Lodging	-	-	-	1,000	1,000	200
01-530-5204	Training/Seminars/Conferences	-	-	-	1,500	1,500	500
01-530-5205	Dues/Memberships	-	648	789	700	800	750
01-530-5206	Employee Appreciation	-	225	351	-	-	-
01-533-5100	Full Time Salary	68,996	71,889	73,608	74,184	74,184	75,442
01-533-5102	Overtime Salary	1,880	1,735	1,711	1,500	1,500	1,500
01-533-5103	SS/Medi Taxes	5,138	5,197	5,207	5,721	5,721	5,886
01-533-5106	KPERS	6,209	6,923	7,442	7,187	7,187	7,594
01-533-5111	Life Insurance	76	79	85	78	78	88
01-533-5112	Medical/Dental Insurance	14,939	30,303	30,678	33,278	33,278	36,710
01-533-5113	Unemployment Insurance	369	373	374	411	411	423
01-533-5114	Workers Comp	3,424	2,637	2,790	3,136	2,601	3,721
01-533-5202	Employment Services	160	193	126	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	100
01-533-5205	Dues/Memberships	-	-	-	-	-	20
01-533-5206	Employee Appreciation	-	269	40	-	-	-
01-540-5203	Travel/ Meals/ Lodging	-	490	-	-	-	-
01-542-5100	Full Time Salary	152,709	148,725	224,164	228,183	228,183	241,117
01-542-5102	Overtime Salary	6,211	6,394	11,011	6,000	6,000	6,000
01-542-5103	SS/Medi Taxes	11,495	11,357	17,073	19,240	19,240	20,466
01-542-5105	Retirement	-	-	-	20,415	20,415	22,973
01-542-5106	KPERS	13,711	14,217	22,572	24,169	24,169	26,405
01-542-5111	Life Insurance	175	167	253	250	250	282
01-542-5112	Medical/Dental Insurance	42,470	36,899	57,728	70,413	65,000	74,659
01-542-5113	Unemployment Insurance	818	816	1,225	1,383	1,383	1,471
01-542-5114	Workers Comp	10,435	9,910	10,487	11,483	11,484	13,337
01-542-5199	(To) From Other Dept	(103,399)	-	-	-	-	-
01-542-5201	Staffing Services	165,111	115,158	38,071	50,000	50,000	45,000
01-542-5202	Employment Services	1,182	2,296	1,427	2,000	2,000	2,000
01-542-5203	Travel/ Meals/ Lodging	139	35	44	300	300	200
01-542-5204	Training/Seminars/Conferences	46	150	168	1,000	1,000	500
01-542-5205	Dues/Memberships	309	488	382	400	400	500
01-542-5206	Employee Appreciation	-	-	90	-	-	-
01-770-5100	Full Time Salary	32,371	32,454	32,486	33,317	33,317	32,975
01-770-5102	Overtime Salary	732	1,230	1,669	1,000	1,000	1,000

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-770-5103	SS/Medi Taxes	2,408	2,453	2,471	2,518	2,518	2,523
01-770-5106	KPERS	2,899	3,168	3,375	3,163	3,163	3,255
01-770-5111	Life Insurance	35	26	28	39	39	44
01-770-5112	Medical/Dental Insurance	4,101	4,579	4,672	5,066	5,066	5,649
01-770-5113	Unemployment Insurance	172	175	177	187	187	187
01-770-5114	Workers Comp	-	-	1,428	1,184	971	1,242
01-774-5100	Full Time Salary	96,526	101,934	107,997	108,527	108,527	113,174
01-774-5102	Overtime Salary	1,838	1,963	3,738	1,500	1,500	1,500
01-774-5103	SS/Medi Taxes	6,800	7,146	7,539	8,318	8,318	8,773
01-774-5106	KPERS	8,618	9,770	11,041	10,449	10,449	11,318
01-774-5111	Life Insurance	114	118	128	117	117	132
01-774-5112	Medical/Dental Insurance	32,016	35,331	35,079	38,057	38,057	41,821
01-774-5113	Unemployment Insurance	489	514	542	598	598	631
01-774-5114	Workers Comp	1,332	1,196	622	824	703	1,030
01-774-5201	Staffing Services	25,092	24,623	16,076	30,000	25,000	30,000
01-774-5202	Employment Services	-	29	41	500	500	250
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	250
01-774-5204	Training/Seminars/Conferences	-	-	-	500	500	300
01-774-5205	Dues/Memberships	388	157	185	500	500	300
Personnel Services Totals:		6,280,716	6,588,797	6,719,647	7,242,545	6,904,015	7,496,031
600 - Contractual							
01-100-6102	Electricity	15,631	14,974	14,750	17,000	17,000	15,000
01-100-6103	Natural Gas	1,936	2,179	1,924	2,200	2,200	2,000
01-100-6212	Payments to Contractors	5,716	3,521	3,815	-	-	3,500
01-100-6214	Other Professional Services	260	300	1,744	-	-	300
01-100-6215	Other Insurances	47,540	49,359	62,175	46,000	46,000	62,000
01-100-6217	Contributions	-	-	-	3,000	3,000	-
01-100-6306	Other Rentals	1,000	-	-	-	-	-
01-201-6214	Other Professional Services	3,500	2,696	12,883	-	17,000	3,000
01-201-6217	Contributions	238,751	169,373	133,393	173,395	175,000	160,450
01-201-6301	Advertising	5,460	4,237	4,904	5,000	5,500	5,000
01-201-6302	Equip Rental/Maintenance Contract	30	135	-	-	-	-
01-203-6104	Telephone	2,104	2,403	2,767	1,800	1,800	2,500
01-203-6214	Other Professional Services	3,221	2,980	2,975	2,500	2,500	3,000
01-203-6301	Advertising	-	255	-	500	500	500
01-203-6302	Equipment Rental	-	-	1,882	-	3,000	5,300
01-204-6104	Telephone	701	697	461	330	330	500
01-204-6210	Legal Services	175	-	158	-	-	150
01-204-6213	Translation Services	2,939	2,404	1,713	2,000	2,000	2,000
01-204-6214	Other Professional Services	-	417	246	-	-	200
01-204-6216	Fidelity Bonds	-	-	110	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	58,928	58,620	46,695	44,000	44,000	48,000
01-205-6210	Legal Services	4,759	1,674	51,324	5,000	75,000	69,000
01-205-6214	Other Professional Services	100	903	72	-	-	200
01-207-6102	Electricity	8	-	-	-	-	-
01-207-6104	Telephone	5,305	5,566	6,394	4,800	6,500	6,000
01-207-6105	Other Utility Services	1,564	480	480	600	600	500
01-207-6212	Payments to Contractors	1,157	120	20,088	-	-	-
01-207-6214	Other Professional Services	29,155	40,169	22,635	20,000	20,000	20,000
01-207-6215	Other Insurances	686	464	1,790	700	2,000	1,000
01-207-6301	Advertising	75	-	-	300	300	50
01-209-6104	Telephone	9,835	7,906	8,862	8,200	8,200	9,000
01-209-6105	Other Utility Services	20,612	22,371	18,962	22,500	22,500	22,500
01-209-6211	Auditing	33,650	6,950	15,658	20,545	20,545	20,955
01-209-6214	Other Professional Services	6,316	6,521	18,495	7,500	7,500	8,000
01-209-6215	Other Insurances	-	-	-	100	100	100
01-209-6301	Advertising	518	608	639	700	700	700
01-209-6302	Equip Rental/Maintenance Contract	17,697	15,044	16,729	16,000	16,000	16,700
01-209-6303	License Fees	341	348	370	400	400	400
01-209-6305	Service Charges	4,625	5,358	4,909	5,500	5,500	5,500
01-310-6102	Electricity	12,680	12,668	13,467	14,000	14,000	14,000
01-310-6103	Natural Gas	6,653	5,696	4,219	7,400	7,400	6,600

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-310-6104	Telephone	3,187	3,548	4,086	3,600	3,600	3,600
01-310-6105	Other Utility Services	2,124	2,194	2,080	2,400	2,400	2,400
01-310-6214	Other Professional Services	9,681	11,947	2,907	13,200	13,200	12,000
01-310-6215	Other Insurances	17,387	22,412	27,373	18,500	18,500	18,500
01-310-6223	Billing Services	36,787	33,364	33,022	38,000	38,000	38,000
01-310-6301	Advertising	221	331	40	1,000	1,000	500
01-310-6302	Equip Rental/Maintenance Contract	725	1,185	6,002	3,000	3,000	3,000
01-310-6303	License Fees	1,356	551	321	1,650	1,650	1,000
01-421-6102	Electricity	14,204	13,372	12,908	16,000	16,000	15,000
01-421-6103	Natural Gas	3,019	2,883	2,330	3,500	3,500	3,000
01-421-6104	Telephone	8,905	9,591	11,332	9,500	9,500	12,000
01-421-6105	Other Utility Services	7,897	7,683	7,896	8,000	8,000	8,000
01-421-6213	Translation Services	408	157	957	600	600	600
01-421-6214	Other Professional Services	13,347	16,425	13,495	15,000	15,000	15,000
01-421-6215	Other Insurances	21,505	23,320	25,216	23,000	23,000	25,000
01-421-6216	Fidelity Bonds	346	-	300	500	500	500
01-421-6217	Contributions	150	-	-	-	-	-
01-421-6218	Claims/Losses	-	-	1,903	200	200	200
01-421-6222	Janitorial Services	4,985	4,721	5,738	5,000	5,000	6,000
01-421-6224	Animal Control Expense	24,073	33,500	33,519	33,500	33,500	33,500
01-421-6301	Advertising	-	227	1,959	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	4,608	4,549	5,998	4,500	4,500	8,000
01-421-6303	License Fees	-	25	-	400	400	400
01-421-6304	Printing	1,593	706	319	1,000	1,000	-
01-421-6407	Community Policing	-	-	29	-	-	-
01-530-6102	Electricity	26,777	24,913	22,396	29,500	29,500	27,000
01-530-6103	Natural Gas	14,772	14,592	9,925	18,000	18,000	12,000
01-530-6104	Telephone	1,212	1,201	1,384	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,915	2,074	1,862	3,000	3,000	3,000
01-530-6212	Payments to Contractors	287	63	254	1,200	1,200	1,200
01-530-6214	Other Professional Services	762	9,340	5,887	5,000	10,000	10,000
01-530-6215	Other Insurances	17,148	17,969	21,754	20,000	20,000	20,000
01-530-6218	Claims/Losses	5,528	5,656	42,869	2,000	2,000	2,000
01-530-6222	Janitorial Services	-	-	49	-	-	-
01-530-6301	Advertising	76	296	-	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,571	330	10,170	10,000	6,000	6,000
01-530-6303	License Fees	63	26	27	100	100	100
01-532-6102	Electricity	9,450	9,543	9,460	12,000	10,000	10,000
01-532-6104	Telephone	252	100	75	300	300	100
01-532-6214	Other Professional Services	39,897	38,936	39,556	46,000	46,000	46,000
01-533-6102	Electricity	4,778	4,623	5,201	6,000	6,000	5,400
01-533-6103	Natural Gas	3,681	3,786	3,213	8,000	8,000	8,000
01-533-6104	Telephone	701	801	922	1,200	1,200	1,000
01-533-6105	Other Utility Services	959	1,378	1,360	1,500	1,500	1,500
01-533-6214	Other Professional Services	127	-	121	500	500	500
01-533-6215	Other Insurances	2,937	2,953	3,535	3,200	3,200	3,000
01-533-6301	Advertising	-	-	-	250	250	200
01-533-6302	Equip Rental/Maintenance Contract	84	2,276	440	300	300	300
01-540-6215	Other Insurances	868	848	1,074	-	-	-
01-540-6218	Claims/Losses	67	-	2,287	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	158	-	-	-	-	-
01-542-6102	Electricity	217,296	210,121	215,466	225,000	225,000	225,000
01-542-6103	Natural Gas	3,850	3,882	2,575	4,000	4,000	4,000
01-542-6104	Telephone	2,416	2,403	2,966	2,500	2,500	3,200
01-542-6105	Other Utility Services	750	812	687	800	800	800
01-542-6212	Payments to Contractors	-	-	430,910	48,500	200,000	50,000
01-542-6214	Other Professional Services	8,024	16,021	34,710	13,000	13,000	13,000
01-542-6215	Other Insurances	19,335	19,920	25,188	20,000	20,000	20,000
01-542-6301	Advertising	219	349	-	200	200	200
01-542-6302	Equip Rental/Maintenance Contract	317	8,487	6,981	2,000	8,000	2,000
01-542-6303	License Fees	55	191	68	200	200	200
01-770-6102	Electricity	3,610	3,121	4,119	4,200	4,200	4,200
01-770-6103	Natural Gas	2,197	2,495	1,957	3,000	3,000	3,000
01-770-6104	Telephone	701	860	922	1,000	1,000	1,000

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-770-6105	Other Utility Services	1,005	1,140	965	1,300	1,300	1,300
01-770-6214	Other Professional Services	74	266	110	500	500	500
01-774-6102	Electricity	13,235	13,190	13,234	17,000	17,000	15,000
01-774-6103	Natural Gas	3,223	3,034	2,526	4,500	4,500	4,000
01-774-6104	Telephone	2,475	1,830	5,211	2,500	2,500	1,600
01-774-6105	Other Utility Services	-	-	-	-	-	150
01-774-6214	Other Professional Services	2,336	1,875	2,949	3,200	3,200	3,200
01-774-6215	Other Insurances	3,184	3,161	3,797	5,000	5,000	4,500
01-774-6301	Advertising	963	347	388	1,500	1,500	1,500
Contractual Totals:		1,140,472	1,075,292	1,636,966	1,166,470	1,418,075	1,240,955
710 - Commodities							
01-100-7301	Refunds	2,140	2,015	3,825	1,000	1,000	3,000
01-100-7303	Other Taxes/Fees	8,505	9,807	9,793	500	500	9,800
01-201-7100	Office Supplies/Publications	508	62	192	1,000	500	500
01-201-7101	Other Supplies/Tools	631	10,674	1,071	200	200	1,500
01-201-7102	Clothing/Uniforms	-	243	49	-	-	250
01-201-7103	Food Supply	6,548	4,032	3,569	5,000	3,500	3,500
01-203-7100	Office Supplies/Publications	1,719	1,508	3,179	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	1,044	696	573	1,500	1,500	750
01-203-7102	Clothing/Uniforms	187	610	-	300	500	300
01-203-7103	Food Supply	43	-	107	-	-	-
01-203-7110	Postage/Shipping	7	5	11	200	200	100
01-203-7204	Building Materials/Repairs	165	-	-	-	-	-
01-204-7100	Office Supplies/Publications	612	529	1,851	1,000	1,000	1,000
01-204-7101	Other Supplies/Tools	-	10	-	-	-	-
01-204-7102	Clothing/Uniforms	-	123	-	-	-	100
01-205-7100	Office Supplies/Publications	709	710	326	250	250	250
01-205-7110	Postage/Shipping	211	205	116	-	-	100
01-207-7100	Office Supplies/Publications	2,902	1,439	2,531	3,500	1,500	2,500
01-207-7101	Other Supplies/Tools	2,066	2,882	2,714	3,000	3,000	2,500
01-207-7102	Clothing/Uniforms	270	547	65	300	300	150
01-207-7110	Postage/Shipping	55	-	62	150	150	100
01-207-7115	Building Demolition	38,740	50,578	-	60,000	30,000	50,000
01-207-7200	Fuel/Oil	2,959	2,953	3,289	2,100	3,500	2,500
01-207-7201	Equipment Repair/Parts/Maintenance	3,203	2,283	4,958	2,000	2,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	3,205	2,199	452	2,000	2,000	2,000
01-207-7300	Reimbursement	4,865	-	-	-	-	-
01-209-7100	Office Supplies/Publications	5,038	5,561	4,841	5,500	5,500	5,000
01-209-7101	Other Supplies/Tools	3,851	741	1,189	800	800	800
01-209-7102	Clothing/Uniforms	261	571	-	500	500	500
01-209-7110	Postage/Shipping	7,209	10,040	6,028	12,000	12,000	12,000
01-310-7100	Office Supplies/Publications	3,874	5,309	4,269	4,200	4,200	4,200
01-310-7101	Other Supplies/Tools	7,835	6,815	14,211	9,300	9,300	9,300
01-310-7102	Clothing/Uniforms	12,941	5,673	7,013	11,500	8,000	11,500
01-310-7106	Chemicals	504	3,608	573	1,800	1,000	1,800
01-310-7108	Laboratory Tests/Evaluations	1,265	380	13	1,300	1,300	500
01-310-7109	Medical Supplies	38,138	33,056	52,353	46,000	55,000	46,000
01-310-7110	Postage/Shipping	34	75	39	450	450	450
01-310-7111	Training Materials	1,781	3,167	1,271	8,000	5,000	5,000
01-310-7121	Community Risk Reduction	4,509	3,192	7,610	10,000	5,000	5,000
01-310-7200	Fuel/Oil	25,358	35,785	27,480	32,000	32,000	32,000
01-310-7201	Equipment Repair/Parts/Maintenance	21,047	20,278	14,768	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	29,981	20,036	8,902	34,000	25,000	28,000
01-310-7204	Building Materials/Repairs	53,233	2,835	8,249	12,000	12,000	8,000
01-310-7205	Materials	-	-	1,585	-	-	-
01-310-7301	Refunds	13,659	4,089	4,164	8,000	8,000	5,000
01-421-7100	Office Supplies/Publications	3,290	4,787	5,043	5,000	5,000	5,000
01-421-7101	Other Supplies/Tools	18,183	13,467	19,937	18,000	18,000	18,000
01-421-7102	Clothing/Uniforms	14,280	11,314	13,655	11,000	11,000	14,000
01-421-7103	Food Supply	-	-	60	-	-	-
01-421-7104	Prisoner Housing	1,140	2,445	4,024	5,000	5,000	5,000
01-421-7105	Prisoner Medical	906	2,105	1,024	3,000	3,000	3,000
01-421-7110	Postage/Shipping	2,160	1,465	1,685	2,000	2,000	1,500

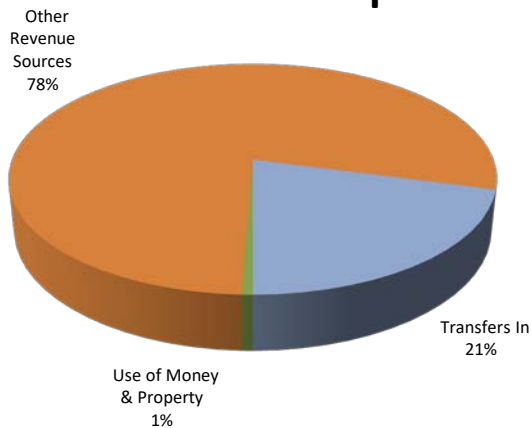
Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-421-7200	Fuel/Oil	37,557	43,599	41,573	45,000	35,000	45,000
01-421-7201	Equipment Repair/Parts/Maintenance	8,812	4,369	3,683	4,500	4,500	4,500
01-421-7202	Motor Vehicle Repair/Parts	28,869	22,271	20,619	25,000	25,000	25,000
01-421-7204	Building Materials/Repairs	10,578	1,872	9,439	15,000	15,000	15,000
01-530-7100	Office Supplies/Publications	141	397	422	500	500	500
01-530-7101	Other Supplies/Tools	34,979	36,671	47,074	40,000	37,000	37,000
01-530-7102	Clothing/Uniforms	4,235	3,640	5,875	8,000	8,000	7,000
01-530-7106	Chemicals	11,065	8,627	9,382	15,000	15,000	15,000
01-530-7110	Postage/Shipping	-	47	21	50	50	50
01-530-7200	Fuel/Oil	12,856	16,568	16,161	22,000	20,000	20,000
01-530-7201	Equipment Repair/Parts/Maintenance	9,892	27,631	11,582	32,000	25,000	25,000
01-530-7202	Motor Vehicle Repair/Parts	5,342	6,784	7,613	13,000	10,000	10,000
01-530-7204	Building Materials/Repairs	22,626	15,365	31,999	40,000	40,000	35,000
01-530-7205	Materials	550	1,465	302	5,000	5,000	5,000
01-532-7101	Other Supplies/Tools	1,998	318	759	3,000	3,000	3,000
01-532-7106	Chemicals	9,209	8,411	10,199	14,000	14,000	12,000
01-532-7201	Equipment Repair/Parts/Maintenance	1,672	6,585	2,805	4,000	4,000	4,000
01-532-7204	Building Materials/Repairs	10,676	11,087	10,316	15,000	15,000	10,000
01-533-7100	Office Supplies/Publications	25	132	191	500	500	300
01-533-7101	Other Supplies/Tools	9,731	6,604	13,422	12,000	12,000	10,000
01-533-7102	Clothing/Uniforms	1,612	1,331	1,709	1,900	1,900	1,900
01-533-7200	Fuel/Oil	3,086	3,034	3,242	5,000	5,000	5,000
01-533-7201	Equipment Repair/Parts/Maintenance	6,294	10,802	9,548	12,500	12,500	12,500
01-533-7202	Motor Vehicle Repair/Parts	2,107	1,153	1,363	5,000	5,000	5,000
01-533-7204	Building Materials/Repairs	3,766	2,400	595	6,000	4,000	4,000
01-533-7205	Materials	7,829	2,195	-	2,500	2,500	2,500
01-533-7301	Refunds	405	730	1,130	500	500	500
01-540-7100	Office Supplies/Publications	-	92	57	-	-	-
01-540-7101	Other Supplies/Tools	14	99	71	-	-	-
01-540-7102	Clothing/Uniforms	-	357	171	-	-	-
01-540-7200	Fuel/Oil	168	377	122	-	-	-
01-540-7202	Motor Vehicle Repair/Parts	-	757	-	-	-	-
01-542-7100	Office Supplies/Publications	567	820	436	1,000	1,000	1,000
01-542-7101	Other Supplies/Tools	8,992	14,861	16,046	10,000	10,000	15,000
01-542-7102	Clothing/Uniforms	4,721	5,408	7,349	6,000	6,000	6,000
01-542-7110	Postage/Shipping	7	3	191	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenance	48,110	13,910	31,406	20,000	20,000	20,000
01-542-7204	Building Materials/Repairs	2,743	10,693	4,507	5,000	5,000	5,000
01-542-7205	Materials	11,702	19,411	1,369	20,000	20,000	10,000
01-542-7207	Street Flags and Signs	4,254	11,016	17,249	20,000	20,000	15,000
01-770-7100	Office Supplies/Publications	125	465	159	500	500	500
01-770-7101	Other Supplies/Tools	993	729	809	1,500	1,500	1,500
01-770-7201	Equipment Repair/Parts/Maintenance	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	267	273	406	2,000	2,000	1,500
01-770-7301	Refunds	895	1,290	1,050	1,500	1,500	1,500
01-774-7100	Office Supplies/Publications	317	172	128	750	750	500
01-774-7101	Other Supplies/Tools	6,774	8,844	9,681	12,000	12,000	10,000
01-774-7103	Food Supply	1,021	1,560	1,846	1,800	1,800	1,500
01-774-7200	Fuel/Oil	879	979	821	1,200	1,200	1,000
01-774-7201	Equipment Repair/Parts/Maintenance	14	-	-	3,800	3,800	3,500
01-774-7202	Motor Vehicle Repair/Parts	159	1,924	165	1,800	1,800	1,500
01-774-7204	Building Materials/Repairs	1,684	6,894	602	9,000	9,000	8,000
Commodities Totals:		692,088	635,927	604,382	814,000	742,300	746,050
740 - Capital Outlay							
01-100-7401	Land/Easements/ROW	21,507	7,161	7,600	-	-	2,000
01-201-7503	Audio/Visual Equipment	350	-	-	10,000	10,000	10,000
01-203-7405	Machinery/Equipment	-	4,272	-	500	500	500
01-203-7406	Office Equipment/Furniture	406	-	3,045	5,000	2,000	500
01-203-7504	Computer Equipment	1,520	2,004	2,676	2,000	2,000	1,500
01-203-7505	Computer Software	9,479	8,916	1,575	2,000	2,000	500
01-204-7504	Computer Equipment	-	-	39	-	-	-
01-204-7505	Computer Software	2,654	2,683	2,916	3,500	3,500	3,000
01-207-7403	Motor Vehicles	-	22,200	-	-	-	-

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
01-207-7405	Machinery/Equipment	18,084	4,590	27,234	-	-	36,000
01-207-7504	Computer Equipment	613	3,545	1,033	2,500	2,500	1,500
01-207-7505	Computer Software	1,408	921	1,297	1,500	1,500	1,500
01-209-7405	Machinery/Equipment	-	3,203	881	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	811	-	-	3,500	3,500	3,500
01-209-7504	Computer Equipment	5,418	1,438	1,620	4,700	4,700	3,000
01-209-7505	Computer Software	225	678	3,294	750	750	3,500
01-310-7402	Capital Improvement	-	18,650	6,960	25,000	10,000	-
01-310-7403	Motor Vehicles	56,000	-	-	-	-	-
01-310-7404	Fire Trucks/Ambulances	-	367,066	817,400	208,300	208,300	-
01-310-7405	Machinery/Equipment	146,619	67,510	52,621	56,000	30,000	58,000
01-310-7406	Office Equipment/Furniture	1,044	-	-	1,500	1,500	1,500
01-310-7504	Computer Equipment	2,985	3,869	3,319	3,500	3,500	3,500
01-310-7505	Computer Software	6,476	5,675	6,916	7,500	7,500	7,500
01-421-7402	Capital Improvement	-	67,339	5,523	30,000	38,000	35,000
01-421-7403	Motor Vehicles	79,792	59,133	39,754	55,000	55,000	84,000
01-421-7405	Machinery/Equipment	6,992	11,716	21,520	24,000	19,000	24,000
01-421-7406	Office Equipment/Furniture	20	394	3,652	-	-	-
01-421-7502	Communication Equipment	2,340	2,464	125	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	11,572	22,540	35,014	8,000	8,000	8,000
01-421-7504	Computer Equipment	5,950	10,889	17,313	20,000	15,000	10,000
01-421-7505	Computer Software	72,893	54,802	53,747	75,000	75,000	60,000
01-530-7402	Capital Improvement	-	212,370	-	-	-	175,000
01-530-7403	Motor Vehicles	25,000	134,810	13,250	-	-	-
01-530-7405	Machinery/Equipment	16,433	9,075	22,764	85,000	135,000	-
01-530-7504	Computer Equipment	478	815	349	1,000	1,000	1,000
01-530-7505	Computer Software	980	-	396	500	500	500
01-532-7405	Machinery/Equipment	3,370	-	-	5,000	5,000	5,000
01-533-7402	Capital Improvement	-	36,528	-	-	-	-
01-533-7405	Machinery/Equipment	-	2,600	4,326	25,000	-	-
01-533-7504	Computer Equipment	648	60	765	1,000	1,000	1,000
01-533-7505	Computer Software	111	-	66	500	500	500
01-540-7406	Office Equipment/Furniture	100	-	-	-	-	-
01-542-7504	Computer Equipment	477	1,254	1,124	1,000	1,000	1,000
01-542-7505	Computer Software	602	-	198	1,000	1,000	1,000
01-770-7405	Machinery/Equipment	-	-	-	50	50	-
01-770-7406	Office Equipment/Furniture	-	-	-	500	500	-
01-770-7504	Computer Equipment	628	-	349	500	500	500
01-774-7504	Computer Equipment	-	223	389	1,200	1,200	1,200
Capital Outlay Totals:		503,986	1,151,392	1,161,049	677,500	656,500	550,700
800 - Transfers							
01-100-8000	Transfer to Other Fund	-	-	-	79,000	79,000	79,000
01-100-8110	Distribution to Other Agency	-	-	266,158	-	-	-
01-530-8002	Transfer to CIP	85,756	-	-	-	-	-
01-542-8002	Transfer to CIP	-	7,564	-	-	-	-
Transfers Totals:		85,756	7,564	266,158	79,000	79,000	79,000
900 - Debt Service							
01-100-9200	Emergency Reserve	-	-	-	300,000	-	450,000
01-310-9107	Lease/Cert of Participation Payment	66,909	66,909	140,292	140,000	140,000	140,000
01-421-9107	Lease/Cert of Participation Payment	-	-	2,189	2,400	-	-
Debt Service Totals:		66,909	66,909	142,481	442,400	140,000	590,000
Expense Totals:		8,769,927	9,525,879	10,530,683	10,421,915	9,939,890	10,702,736
01 - GENERAL FUND Totals:		333,260	40,317	181,654	(965,120)	(252,213)	(874,375)

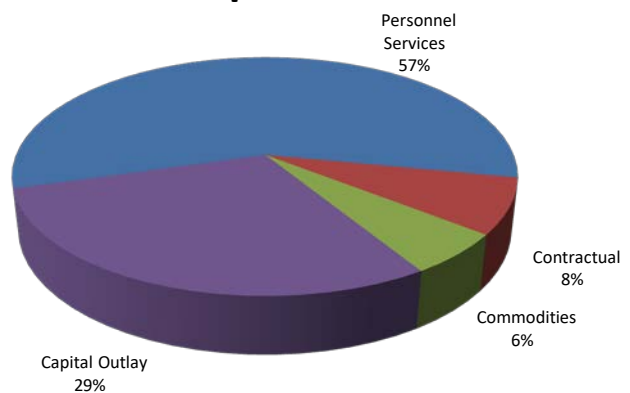
**Stormwater Fund- 15
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	379,058	382,444	207,517	77,075	146,077	169,681
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	1,620	5,203	4,453	5,500	1,000	1,500
Services Revenue	106	92	-	-	12,500	-
Fines and Fees	191,022	190,110	11	-	-	-
Other Revenue Sources	97,727	88,809	188,010	190,100	187,000	188,100
Transfers In	-	-	50,000	50,000	50,000	50,000
Total Receipts	290,475	284,215	242,473	245,600	250,500	239,600
Total Available	669,533	666,659	449,990	322,675	396,577	409,281
Expenditures:						
Personnel Services	182,158	165,491	146,121	165,521	148,696	175,939
Contractual	35,876	42,800	28,359	22,000	22,000	23,000
Commodities	11,623	19,210	15,260	16,200	16,200	17,200
Capital Outlay	57,433	231,642	114,173	69,000	40,000	90,000
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	287,089	459,142	303,913	272,721	226,896	306,139
Receipts Over(Under) Expenditures	3,386	(174,927)	(61,440)	(27,121)	23,604	(66,539)
Unencumbered Cash December 31	382,444	207,517	146,077	49,954	169,681	103,142

2021 Receipts



2021 Expenditures

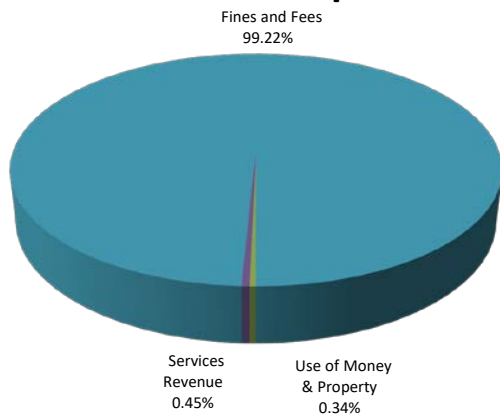


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
15 - STORMWATER FUND							
4 - Revenue							
430 - Use of Money & Property							
15-544-4350	Interest Income	1,620	5,203	4,453	5,500	1,000	1,500
Use of Money & Property Totals:		1,620	5,203	4,453	5,500	1,000	1,500
440 - Intergovernmental							
15-544-4461	Miscellaneous Grants	-	-	-	-	12,500	-
Intergovernmental Totals:		-	-	-	-	12,500	-
450 - Services Revenue							
15-100-4505	Misc Service Revenue	106	92	11	-	-	-
Services Revenue Totals:		106	92	11	-	-	-
460 - Fines and Fees							
15-100-4607	Utilities Penalty	2,157	2,155	2,096	2,100	1,000	2,100
15-544-4615	Storm Sewer Fees	188,865	187,955	185,914	188,000	186,000	186,000
Fines and Fees Totals:		191,022	190,110	188,010	190,100	187,000	188,100
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	50,000
Other Revenue Sources Totals:		97,727	88,809	50,000	50,000	50,000	50,000
Revenue Totals:		290,475	284,215	242,473	245,600	250,500	239,600
5 - Expense							
500 - Personnel Services							
15-544-5100	Full Time Salary	114,341	113,001	97,337	104,351	97,000	109,906
15-544-5102	Overtime Salary	3,000	4,104	4,897	4,000	4,000	4,000
15-544-5103	SS/Medi Taxes	8,516	8,586	7,424	8,189	8,189	8,714
15-544-5106	KPERS	10,206	10,965	10,031	10,288	10,288	11,242
15-544-5111	Life Insurance	104	96	116	117	117	132
15-544-5112	Medical/Dental Insurance	28,828	25,593	25,024	31,949	27,000	34,316
15-544-5113	Unemployment Insurance	608	616	37	589	589	626
15-544-5114	Workers Comp	2,445	2,528	1,256	6,038	1,513	7,003
15-544-5199	(To) From Other Dept	14,110	-	-	-	-	-
Personnel Services Totals:		182,158	165,491	146,121	165,521	148,696	175,939
600 - Contractual							
15-544-6212	Payments to Contractors	35,606	41,100	15,064	20,000	20,000	20,000
15-544-6214	Other Professional Services	210	1,640	13,295	2,000	2,000	3,000
15-544-6303	License Fees	60	60	-	-	-	-
Contractual Totals:		35,876	42,800	28,359	22,000	22,000	23,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	3,821	5,547	1,001	2,000	2,000	2,000
15-544-7106	Chemicals	3,556	1,996	3,461	4,000	4,000	5,000
15-544-7201	Equipment Repair/Parts/Maintenance	-	-	3,797	-	-	-
15-544-7202	Motor Vehicle Repair/Parts	-	131	41	200	200	200
15-544-7205	Materials	4,246	11,535	6,960	10,000	10,000	10,000
Commodities Totals:		11,623	19,210	15,260	16,200	16,200	17,200
740 - Capital Outlay							
15-209-7405	Machinery/Equipment	-	934	-	-	-	-
15-544-7402	Capital Improvement	-	227,723	12,973	50,000	30,000	90,000
15-544-7403	Motor Vehicles	-	-	30,907	19,000	10,000	-
15-544-7405	Machinery/Equipment	57,433	2,985	70,294	-	-	-
Capital Outlay Totals:		57,433	231,642	114,173	69,000	40,000	90,000
Expense Totals:		287,089	459,142	303,913	272,721	226,896	306,139
15 - STORMWATER FUND Totals:		3,387	(174,927)	(61,440)	(27,121)	23,604	(66,539)

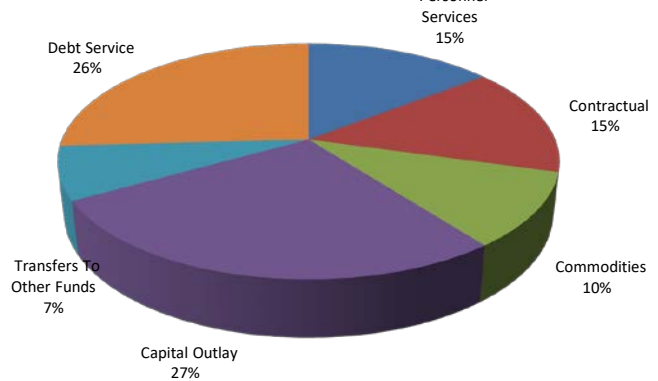
**Water Fund- 16
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	2,029,535	3,098,280	4,254,300	3,634,184	4,256,957	4,332,148
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	14,191,149	3,062,678	61,117	60,000	10,500	15,000
Services Revenue	30,673	22,362	20,216	20,000	20,000	20,000
Fines and Fees	3,936,621	4,103,963	4,175,961	4,422,000	4,384,000	4,429,500
Other Revenue Sources	57,362	10,591	12,677	-	135,724	-
Transfers In	-	-	-	-	-	-
Total Receipts	18,215,806	7,199,594	4,269,972	4,502,000	4,550,224	4,464,500
Total Available	20,245,341	10,297,874	8,524,272	8,136,184	8,807,181	8,796,648
Expenditures:						
Personnel Services	990,859	737,144	693,644	777,187	670,302	832,687
Contractual	2,310,921	630,954	968,393	475,500	1,126,500	860,200
Commodities	503,618	623,672	575,775	522,200	676,200	587,700
Capital Outlay	62,900	136,884	47,917	1,503,500	91,500	1,569,500
Transfers To Other Funds	12,999,123	2,890,066	491,055	420,000	420,000	420,000
Debt Service	279,640	1,024,854	1,490,530	1,490,531	1,490,531	1,490,529
Total Expenditures	17,147,061	6,043,574	4,267,314	5,188,918	4,475,033	5,760,616
Receipts Over(Under) Expenditures	1,068,745	1,156,020	2,658	(686,918)	75,191	(1,296,116)
Unencumbered Cash December 31	3,098,280	4,254,300	4,256,957	2,947,266	4,332,148	3,036,032

2021 Receipts



2021 Expenditures



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
16 - WATER FUND							
4 - Revenue							
430 - Use of Money & Property							
16-100-4302	Loan Proceeds	14,174,980	3,005,802	-	-	-	-
16-100-4350	Interest Income	16,169	56,875	61,117	60,000	10,500	15,000
Use of Money & Property Totals:		14,191,149	3,062,678	61,117	60,000	10,500	15,000
450 - Services Revenue							
16-100-4505	Misc Service Charge	26,600	21,695	20,216	20,000	20,000	20,000
16-100-4521	Restitution	4,073	667	-	-	-	-
Services Revenue Totals:		30,673	22,362	20,216	20,000	20,000	20,000
460 - Fines and Fees							
16-100-4600	Metered Water Sales	3,800,193	3,976,148	4,038,692	4,300,000	4,300,000	4,300,000
16-100-4602	Water Service Connection	25,310	24,171	26,454	25,000	25,000	25,000
16-100-4603	Disconnect Fees	58,181	60,647	58,730	55,000	35,000	58,000
16-100-4605	Misc Water Revenue	23,097	13,129	23,374	13,000	10,000	17,500
16-100-4607	Utilities Penalty	29,760	29,550	28,354	29,000	14,000	29,000
16-100-4608	Collections Long/Short	59	52	83	-	-	-
16-100-4610	Payment on Bad Debt	21	265	273	-	-	-
Fines and Fees Totals:		3,936,621	4,103,963	4,175,961	4,422,000	4,384,000	4,429,500
470 - Other Revenue Sources							
16-650-4700	Refund of Expenditure	49	-	-	-	-	-
16-651-4700	Refund of Expenditure	1,192	3,265	3,486	-	135,724	-
16-651-4880	Sale of Materials	-	-	71	-	-	-
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:		57,362	10,591	12,677	-	135,724	-
Revenue Totals:		18,215,806	7,199,594	4,269,972	4,502,000	4,550,224	4,464,500
5 - Expense							
500 - Personnel Services							
16-209-5204	Training/Seminars/Conferences	4,485	8,795	10,800	8,500	8,500	10,800
16-209-5205	Dues/Memberships	-	-	765	-	-	800
16-650-5100	Full Time Salary	156,144	135,154	149,491	-	-	-
16-650-5102	Overtime Salary	1,884	1,795	2,973	-	-	-
16-650-5103	SS/Medi Taxes	11,672	10,234	11,240	-	-	-
16-650-5106	KPERS	13,834	12,598	14,568	-	-	-
16-650-5111	Life Insurance	79	70	101	-	-	-
16-650-5112	Medical/Dental Insurance	22,824	17,717	21,111	-	-	-
16-650-5113	Unemployment Insurance	834	730	-	-	-	-
16-650-5114	Workers Comp	10,881	5,981	3,438	-	-	-
16-650-5202	Employment Services	220	159	317	-	-	-
16-650-5203	Travel/ Meals/ Lodging	522	446	550	-	-	-
16-650-5204	Training/Seminars/Conferences	305	714	440	-	-	-
16-650-5205	Dues/Memberships	683	344	594	-	-	-
16-650-5206	Employee Appreciation	-	103	-	-	-	-
16-651-5100	Full Time Salary	213,839	123,868	113,082	110,999	110,999	119,762
16-651-5102	Overtime Salary	9,806	14,827	17,724	14,500	14,500	14,500
16-651-5103	SS/Medi Taxes	16,276	10,258	9,723	9,471	9,471	10,271
16-651-5106	KPERS	19,213	12,733	12,926	11,897	11,897	13,252
16-651-5111	Life Insurance	224	141	128	117	117	132
16-651-5112	Medical/Dental Insurance	53,363	24,710	19,970	21,667	21,667	23,770
16-651-5113	Unemployment Insurance	1,168	736	420	681	681	738
16-651-5114	Workers Comp	6,800	6,321	3,703	3,169	2,625	4,129
16-651-5201	Staffing Services	38,537	14,909	-	-	-	-
16-651-5202	Employment Services	473	409	14	300	300	300
16-651-5203	Travel/ Meals/ Lodging	-	-	243	300	300	300
16-651-5204	Training/Seminars/Conferences	1,198	453	1,000	1,000	1,000	1,000
16-651-5205	Dues/Memberships	267	327	268	500	500	500

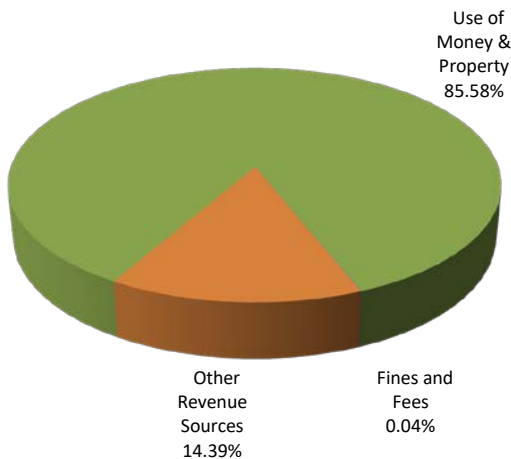
Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
16-651-5206	Employee Appreciation	20	-	-	-	-	-
16-653-5100	Full Time Salary	199,982	214,436	170,208	338,630	280,000	366,574
16-653-5102	Overtime Salary	11,462	16,413	6,024	18,000	18,000	18,000
16-653-5103	SS/Medi Taxes	15,262	16,739	12,541	28,350	28,350	30,817
16-653-5105	Retirement	-	-	-	18,257	18,257	18,885
16-653-5106	KPERS	18,563	19,969	16,610	35,613	35,613	39,759
16-653-5111	Life Insurance	233	234	208	341	341	385
16-653-5112	Medical/Dental Insurance	55,964	57,506	50,179	108,265	70,000	117,658
16-653-5113	Unemployment Insurance	1,097	(4,896)	-	2,038	2,038	2,216
16-653-5114	Workers Comp	7,149	6,416	8,371	9,692	10,246	12,639
16-653-5199	(To) From Other Dept	4,632	-	-	-	-	-
16-653-5201	Staffing Services	87,197	3,046	30,493	30,000	20,000	20,000
16-653-5202	Employment Services	2,677	1,710	2,483	2,000	2,000	2,000
16-653-5203	Travel/ Meals/ Lodging	283	157	82	500	500	500
16-653-5204	Training/Seminars/Conferences	752	498	607	2,000	2,000	2,000
16-653-5205	Dues/Memberships	56	384	250	400	400	1,000
Personnel Services Totals:		990,859	737,144	693,644	777,187	670,302	832,687
600 - Contractual							
16-205-6210	Legal Services	7,778	8,151	7,681	9,000	9,000	9,000
16-209-6214	Other Professional Services	1,163	1,238	1,451	1,200	1,200	1,200
16-209-6305	Service Charges	22,373	23,956	25,254	23,000	23,000	25,000
16-650-6102	Electricity	-	11,060	-	-	-	-
16-650-6103	Natural Gas	760	734	600	-	-	-
16-650-6104	Telephone	4,097	2,974	6,127	-	-	-
16-650-6105	Other Utility Services	3,962	3,174	2,570	-	-	-
16-650-6212	Payments to Contractors	-	700	28	-	-	-
16-650-6214	Other Professional Services	4,032	4,291	5,678	-	-	-
16-650-6215	Other Insurances	3,427	3,971	4,092	-	-	-
16-650-6218	Claims/Losses	1,000	-	-	-	-	-
16-650-6302	Equip Rental/Maintenance Contract	419	1,252	-	-	-	-
16-651-6102	Electricity	213,863	279,293	322,545	200,000	200,000	240,000
16-651-6103	Natural Gas	5,287	13,004	13,657	30,000	30,000	30,000
16-651-6104	Telephone	4,609	5,536	5,543	6,000	6,000	6,000
16-651-6105	Other Utility Services	255	2,028	2,547	3,500	3,500	3,000
16-651-6212	Payments to Contractors	607,165	(21,162)	192,556	50,000	560,000	300,000
16-651-6214	Other Professional Services	101,627	115,643	110,657	15,000	120,000	90,000
16-651-6215	Other Insurances	26,744	36,400	33,295	45,000	45,000	40,000
16-651-6218	Claims/Losses	-	-	-	-	4,000	-
16-651-6301	Advertising	-	167	-	200	200	200
16-651-6302	Equip Rental/Maintenance Contract	21,721	35,569	25,544	5,000	10,000	7,500
16-653-6102	Electricity	2,940	2,886	3,184	3,000	3,000	3,000
16-653-6103	Natural Gas	1,820	1,785	1,325	3,500	3,500	3,500
16-653-6104	Telephone	2,154	1,700	1,845	2,000	6,000	5,000
16-653-6105	Other Utility Services	1,768	2,979	2,881	2,000	6,000	5,700
16-653-6212	Payments to Contractors	865,064	10,342	93,056	1,000	12,000	15,000
16-653-6214	Other Professional Services	1,873	46,622	62,823	40,000	40,000	40,000
16-653-6215	Other Insurances	11,232	12,807	17,638	12,000	20,000	12,000
16-653-6220	Engineering Services	392,739	5,351	791	5,000	5,000	5,000
16-653-6301	Advertising	76	171	-	100	100	100
16-653-6302	Equip Rental/Maintenance Contract	260	83	7,315	1,000	1,000	1,000
16-653-6303	License Fees	715	18,249	17,714	18,000	18,000	18,000
Contractual Totals:		2,310,921	630,954	968,393	475,500	1,126,500	860,200
710 - Commodities							
16-209-7100	Office Supplies/Publications	1,751	1,637	3,380	1,800	1,800	1,500
16-209-7101	Other Supplies/Tools	-	-	-	200	200	200
16-209-7110	Postage/Shipping	12,000	11,750	12,000	13,000	20,000	13,000
16-650-7100	Office Supplies/Publications	190	659	860	-	-	-
16-650-7101	Other Supplies/Tools	3,025	234	873	-	-	-
16-650-7102	Clothing/Uniforms	960	510	515	-	-	-

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
16-650-7110	Postage/Shipping	11	25	111	-	-	-
16-650-7200	Fuel/Oil	647	510	665	-	-	-
16-650-7201	Equipment Repair/Parts/Maintenance	265	-	-	-	-	-
16-650-7202	Motor Vehicle Repair/Parts	410	471	868	-	-	-
16-651-7100	Office Supplies/Publications	3,802	2,661	1,114	1,000	1,000	1,000
16-651-7101	Other Supplies/Tools	3,394	10,378	16,992	5,000	5,000	5,000
16-651-7102	Clothing/Uniforms	3,041	2,560	1,482	1,000	1,000	1,000
16-651-7106	Chemicals	228,340	306,879	327,805	300,000	420,000	350,000
16-651-7108	Laboratory Tests/Evaluations	4,999	7,888	4,471	5,000	5,000	7,000
16-651-7110	Postage/Shipping	2,877	3,064	2,578	2,000	2,000	2,700
16-651-7200	Fuel/Oil	1,098	3,731	1,163	2,000	2,000	6,000
16-651-7201	Equipment Repair/Parts/Maintenance	38,710	24,629	57,512	30,000	60,000	62,000
16-651-7202	Motor Vehicle Repair/Parts	1,094	-	989	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	985	-	656	1,000	1,000	1,000
16-653-7100	Office Supplies/Publications	156	281	481	500	500	1,500
16-653-7101	Other Supplies/Tools	134,165	165,129	76,980	100,000	100,000	75,000
16-653-7102	Clothing/Uniforms	4,799	6,842	5,882	6,000	6,000	6,000
16-653-7106	Chemicals	-	-	-	100	100	150
16-653-7110	Postage/Shipping	92	28	41	100	100	50
16-653-7200	Fuel/Oil	13,020	14,067	13,993	15,000	12,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenance	17,989	20,497	19,446	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	6,072	18,733	13,628	9,000	9,000	10,000
16-653-7204	Building Materials/Repairs	1,336	-	-	500	500	500
16-653-7205	Materials	18,394	20,340	11,288	8,000	8,000	8,000
16-880-7302	Sales Tax Expense	(4)	169	2	-	-	100
Commodities Totals:		503,618	623,672	575,775	522,200	676,200	587,700
740 - Capital Outlay							
16-209-7405	Machinery/Equipment	-	2,390	-	2,500	2,500	2,500
16-209-7504	Computer Equipment	4,689	-	1,477	4,000	4,000	2,000
16-209-7505	Computer Software	22,399	22,070	28,736	25,000	25,000	30,000
16-650-7406	Office Equipment/Furniture	100	-	-	-	-	-
16-650-7504	Computer Equipment	2,528	3,773	2,632	-	-	-
16-650-7505	Computer Software	1,308	1,252	736	-	-	-
16-651-7402	Capital Improvement	-	-	-	462,000	-	250,000
16-651-7405	Machinery/Equipment	29,179	38,501	(0)	-	-	-
16-651-7503	Audio/Visual Equipment	-	14,573	-	-	-	-
16-651-7505	Computer Software	225	604	108	-	-	-
16-653-7402	Capital Improvement	-	-	-	1,000,000	50,000	1,250,000
16-653-7403	Motor Vehicles	-	24,000	-	-	-	-
16-653-7405	Machinery/Equipment	1,856	29,625	14,228	-	-	25,000
16-653-7504	Computer Equipment	-	-	-	5,000	5,000	5,000
16-653-7505	Computer Software	614	95	-	5,000	5,000	5,000
Capital Outlay Totals:		62,900	136,884	47,917	1,503,500	91,500	1,569,500
800 - Transfers							
16-651-8002	Transfer to CIP	12,799,290	2,394,516	-	-	-	-
16-880-8000	Transfer to Other Fund	175,000	475,000	475,000	400,000	400,000	400,000
16-880-8110	Distribution to Other Agency	24,833	20,550	16,055	20,000	20,000	20,000
Transfers Totals:		12,999,123	2,890,066	491,055	420,000	420,000	420,000
900 - Debt Service							
16-880-9100	Principal Payment	37,462	463,549	893,734	918,341	918,341	943,629
16-880-9101	Interest Payment	211,436	489,157	520,009	498,551	498,551	476,500
16-880-9103	Agency Fees	30,742	72,148	76,788	73,639	73,639	70,400
Debt Service Totals:		279,640	1,024,854	1,490,530	1,490,531	1,490,531	1,490,529
Expense Totals:		17,147,061	6,043,574	4,267,314	5,188,918	4,475,033	5,760,616
16 - WATER FUND Totals:		1,068,745	1,156,020	2,658	(686,918)	75,191	(1,296,116)

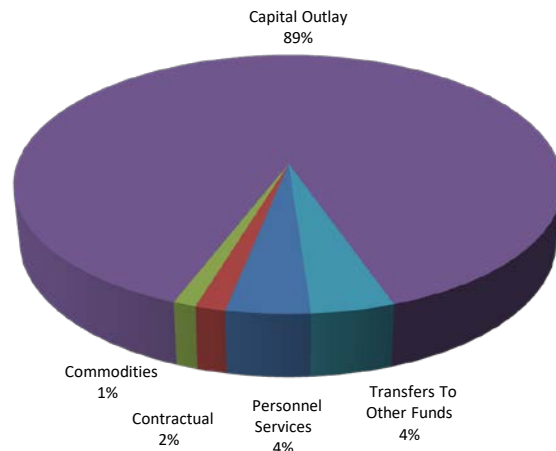
**Sewer Fund- 18
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	3,086,785	3,517,568	3,967,602	3,070,356	4,006,160	3,685,537
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	15,820	50,848	62,637	12,060,000	9,000	12,015,800
Services Revenue	9,916	1,564	-	-	-	-
Fines and Fees	1,969,381	1,971,190	21,933	5,000	5,000	5,000
Other Revenue Sources	601	194	1,968,401	2,120,000	2,109,000	2,020,000
Transfers In	-	-	92	-	-	-
Total Receipts	1,995,717	2,023,796	2,053,063	14,185,000	2,123,000	14,040,800
Total Available	5,082,502	5,541,363	6,020,665	17,255,356	6,129,160	17,726,337
Expenditures:						
Personnel Services	538,026	528,363	507,622	598,553	570,703	605,584
Contractual	181,788	179,644	511,719	293,000	203,500	218,210
Commodities	147,439	156,992	123,744	155,450	214,650	165,750
Capital Outlay	22,683	33,762	196,421	12,569,500	854,770	12,580,000
Transfers To Other Funds	675,000	675,000	675,000	600,000	600,000	600,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,564,935	1,573,761	2,014,505	14,216,503	2,443,623	14,169,544
Receipts Over(Under) Expenditures	430,783	450,035	38,558	(31,503)	(320,623)	(128,744)
Unencumbered Cash December 31	3,517,568	3,967,602	4,006,160	3,038,853	3,685,537	3,556,793

2021 Receipts



2021 Expenditures



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
18 - SEWER FUND							
4 - Revenue							
430 - Use of Money & Property							
18-100-4302	Loan Proceeds	-	-	-	12,000,000	-	12,000,000
18-100-4350	Interest Income	15,820	50,848	62,637	60,000	9,000	15,800
Use of Money & Property Totals:		15,820	50,848	62,637	12,060,000	9,000	12,015,800
450 - Services Revenue							
18-100-4505	Misc Sewer Revenue	9,916	1,564	21,933	5,000	5,000	5,000
Services Revenue Totals:		9,916	1,564	21,933	5,000	5,000	5,000
460 - Fines and Fees							
18-100-4607	Utilities Penalty	20,171	20,247	19,633	20,000	9,000	20,000
18-100-4620	Sewage Collection Fees	1,949,210	1,950,943	1,948,768	2,100,000	2,100,000	2,000,000
Fines and Fees Totals:		1,969,381	1,971,190	1,968,401	2,120,000	2,109,000	2,020,000
470 - Other Revenue Sources							
18-660-4700	Refund of Expenditure	456	194	-	-	-	-
18-660-4880	Sale of Materials	145	-	92	-	-	-
Other Revenue Sources Totals:		601	194	92	-	-	-
Revenue Totals:		1,995,717	2,023,796	2,053,063	14,185,000	2,123,000	14,040,800
5 - Expense							
500 - Personnel Services							
18-209-5204	Training/Seminars/Conferences	4,941	7,527	6,480	4,900	4,900	5,000
18-209-5205	Dues/Memberships	-	-	459	-	-	500
18-650-5100	Full Time Salary	134,321	115,212	124,324	-	-	-
18-650-5102	Overtime Salary	1,325	1,262	2,438	-	-	-
18-650-5103	SS/Medi Taxes	10,043	8,727	9,356	-	-	-
18-650-5106	KPERS	11,875	10,712	12,147	-	-	-
18-650-5111	Life Insurance	67	58	78	-	-	-
18-650-5112	Medical/Dental Insurance	18,902	14,466	17,870	-	-	-
18-650-5113	Unemployment Insurance	718	622	-	-	-	-
18-650-5114	Workers Comp	-	5,927	3,386	-	-	-
18-660-5100	Full Time Salary	122,405	125,767	128,678	262,342	180,000	267,135
18-660-5102	Overtime Salary	8,604	7,468	20,858	7,000	7,000	7,000
18-660-5103	SS/Medi Taxes	9,289	9,581	10,851	23,813	18,000	24,470
18-660-5105	Retirement	-	-	-	45,734	45,734	18,885
18-660-5106	KPERS	11,463	12,529	14,776	29,914	20,000	31,571
18-660-5111	Life Insurance	114	118	119	195	195	220
18-660-5112	Medical/Dental Insurance	31,933	26,066	25,534	61,157	45,000	68,114
18-660-5113	Unemployment Insurance	666	(5,413)	-	1,712	1,712	1,759
18-660-5114	Workers Comp	1,965	1,726	1,574	5,880	2,480	6,867
18-660-5202	Employment Services	256	253	694	300	300	800
18-660-5203	Travel/ Meals/ Lodging	461	1,044	366	500	500	500
18-660-5204	Training/Seminars/Conferences	1,370	675	886	2,000	2,000	2,000
18-660-5205	Dues/Memberships	225	380	293	300	300	400
18-661-5100	Full Time Salary	111,482	117,504	82,971	92,091	150,000	99,694
18-661-5102	Overtime Salary	4,682	6,762	1,926	6,500	6,500	6,500
18-661-5103	SS/Medi Taxes	8,381	9,023	6,105	7,450	15,000	8,124
18-661-5106	KPERS	10,184	11,445	8,379	9,359	21,000	10,481
18-661-5111	Life Insurance	115	119	97	107	107	121
18-661-5112	Medical/Dental Insurance	29,324	33,910	24,293	33,346	45,000	40,996
18-661-5113	Unemployment Insurance	601	647	396	536	536	584
18-661-5114	Workers Comp	1,646	1,441	1,283	2,067	3,089	2,563
18-661-5202	Employment Services	53	71	138	100	100	100
18-661-5204	Training/Seminars/Conferences	591	2,398	771	1,000	1,000	1,000
18-661-5205	Dues/Memberships	25	233	95	250	250	200
18-661-5206	Employee Appreciation	-	103	-	-	-	-
Personnel Services Totals:		538,026	528,363	507,622	598,553	570,703	605,584

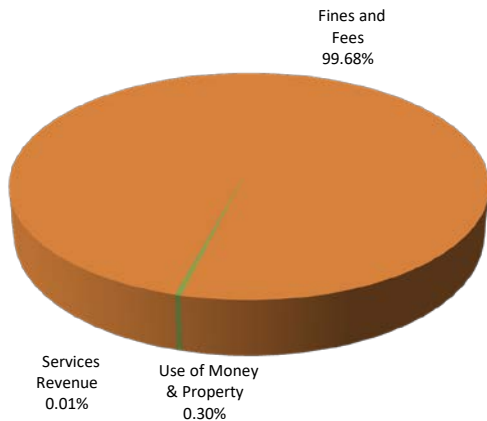
Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
600 - Contractual							
18-209-6214	Other Professional Services	570	608	745	600	600	600
18-209-6305	Service Charges	11,015	11,958	12,627	12,000	15,000	12,500
18-650-6215	Other Insurances	81	79	100	-	-	-
18-660-6102	Electricity	93,868	92,350	101,587	100,000	100,000	100,000
18-660-6103	Natural Gas	15,221	9,707	9,348	15,000	15,000	15,000
18-660-6104	Telephone	1,414	1,498	1,384	1,600	1,600	1,600
18-660-6105	Other Utility Services	1,693	1,916	1,755	2,000	2,000	2,000
18-660-6212	Payments to Contractors	6,433	5,200	16,313	-	-	-
18-660-6214	Other Professional Services	11,302	3,667	18,401	12,000	12,000	15,000
18-660-6215	Other Insurances	14,907	19,346	28,989	25,000	30,000	30,000
18-660-6220	Engineering Services	-	-	-	100,000	-	-
18-660-6302	Equip Rental/Maintenance Contract	84	86	140	200	200	560
18-660-6303	License Fees	445	1,170	874	1,000	1,000	1,000
18-661-6102	Electricity	1,087	1,068	1,178	1,200	1,200	1,200
18-661-6103	Natural Gas	673	660	490	800	800	800
18-661-6104	Telephone	701	801	922	800	800	800
18-661-6105	Other Utility Services	238	421	480	300	300	500
18-661-6212	Payments to Contractors	14,329	15,527	252,809	10,000	10,000	20,000
18-661-6214	Other Professional Services	1,214	6,701	55,258	4,000	4,000	10,000
18-661-6215	Other Insurances	5,479	6,182	6,653	5,000	7,500	5,000
18-661-6218	Claims/Losses	-	500	1,561	500	500	450
18-661-6302	Equip Rental/Maintenance Contract	1,032	199	105	1,000	1,000	1,200
Contractual Totals:		181,788	179,644	511,719	293,000	203,500	218,210
710 - Commodities							
18-209-7100	Office Supplies/Publications	895	1,006	5,040	3,000	3,000	3,000
18-209-7110	Postage/Shipping	7,200	7,050	4,200	7,500	10,000	7,500
18-660-7100	Office Supplies/Publications	611	810	444	600	600	500
18-660-7101	Other Supplies/Tools	3,390	2,871	2,511	3,000	3,000	3,000
18-660-7102	Clothing/Uniforms	1,577	1,899	2,196	1,900	1,900	1,900
18-660-7108	Laboratory Tests/Evaluations	10,622	8,381	14,815	16,000	16,000	20,000
18-660-7110	Postage/Shipping	247	181	291	400	400	1,000
18-660-7112	Laboratory Supplies	15,422	11,002	11,521	12,000	15,000	15,000
18-660-7200	Fuel/Oil	2,989	2,193	3,252	3,000	3,000	3,000
18-660-7201	Equipment Repair/Parts/Maintenance	48,332	53,564	34,094	60,000	90,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	573	1,569	174	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	1,058	8,912	250	3,000	3,000	2,000
18-661-7100	Office Supplies/Publications	804	1,159	112	400	400	1,000
18-661-7101	Other Supplies/Tools	25,606	16,864	18,569	7,000	10,000	9,000
18-661-7102	Clothing/Uniforms	1,305	1,539	985	1,000	1,000	1,000
18-661-7110	Postage/Shipping	203	49	23	50	50	50
18-661-7200	Fuel/Oil	8,075	10,327	7,942	9,000	9,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenance	12,756	19,727	7,962	20,000	40,000	20,000
18-661-7202	Motor Vehicle Repair/Parts	4,768	7,888	7,947	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	406	-	-	300	300	300
18-661-7205	Materials	600	-	1,416	300	1,000	1,500
Commodities Totals:		147,439	156,992	123,744	155,450	214,650	165,750
740 - Capital Outlay							
18-209-7405	Machinery/Equipment	-	1,935	-	-	-	-
18-209-7504	Computer Equipment	4,258	-	1,119	2,500	2,500	2,500
18-209-7505	Computer Software	13,824	13,650	18,602	15,000	15,000	18,000
18-650-7505	Computer Software	1,500	-	-	-	-	-
18-660-7402	Capital Improvement	-	-	10,862	12,000,000	270,000	12,000,000
18-660-7403	Motor Vehicles	-	-	18,929	-	-	-
18-660-7405	Machinery/Equipment	-	17,087	-	-	15,270	-
18-660-7504	Computer Equipment	769	1,089	70	1,000	1,000	1,000
18-660-7505	Computer Software	405	-	-	1,000	1,000	1,000
18-661-7402	Capital Improvement	-	-	-	550,000	550,000	550,000

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
18-661-7403	Motor Vehicles	-	-	74,709	-	-	-
18-661-7405	Machinery/Equipment	1,928	-	72,130	-	-	7,500
Capital Outlay Totals:		22,683	33,762	196,421	12,569,500	854,770	12,580,000
18-880-8000	Transfer to Other Fund	675,000	675,000	675,000	600,000	600,000	600,000
Transfers Totals:		675,000	675,000	675,000	600,000	600,000	600,000
Expense Totals:		1,564,935	1,573,761	2,014,505	14,216,503	2,443,623	14,169,544
18 - SEWER FUND Totals:		430,783	450,035	38,558	(31,503)	(320,623)	(128,744)

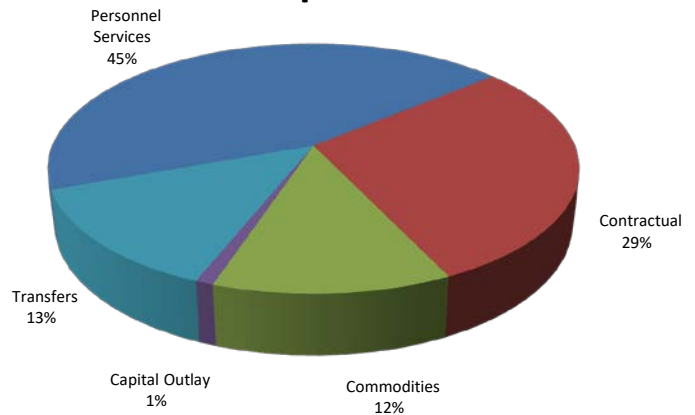
**Sanitation Fund-19
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	901,617	759,010	993,796	892,063	1,130,301	931,704
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	4,518	13,196	17,775	16,000	5,000	4,500
Intergovernmental	-	2,569	7,706	-	-	-
Services Revenue	242	161	2	200	200	200
Fines and Fees	1,502,029	1,499,546	1,442,912	1,499,500	1,491,000	1,474,500
Other Revenue Sources	1,567	-	963	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,508,356	1,515,472	1,469,358	1,515,700	1,496,200	1,479,200
Total Available	2,409,973	2,274,482	2,463,153	2,407,763	2,626,501	2,410,904
Expenditures:						
Personnel Services	641,431	557,620	533,551	622,671	620,272	665,264
Contractual	318,140	311,746	360,497	369,875	424,375	433,575
Commodities	131,995	154,228	160,835	150,650	185,650	183,150
Capital Outlay	359,397	49,529	77,969	264,500	264,500	14,000
Transfers	200,000	207,564	200,000	200,000	200,000	200,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,650,963	1,280,687	1,332,852	1,607,696	1,694,797	1,495,989
Receipts Over(Under) Expenditures	(142,607)	234,786	136,505	(91,996)	(198,597)	(16,789)
Unencumbered Cash December 31	759,010	993,796	1,130,301	800,067	931,704	914,915

2021 Receipts



2021 Expenditures



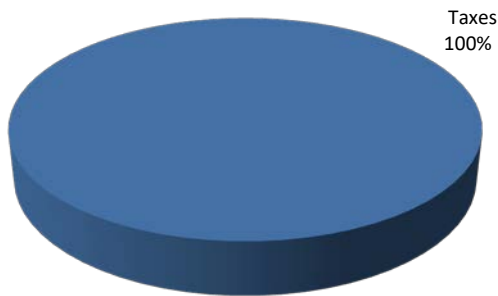
Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
19 - SANITATION FUND							
4 - Revenue							
430 - Use of Money & Property							
19-100-4350	Interest Income	4,518	13,196	17,775	16,000	5,000	4,500
Use of Money & Property Totals:		4,518	13,196	17,775	16,000	5,000	4,500
440 - Intergovernmental							
19-100-4461	Miscellaneous Grants	-	2,569	7,706	-	-	-
Intergovernmental Totals:		-	2,569	7,706	-	-	-
450 - Services Revenue							
19-100-4505	Misc Service Charge	242	161	2	200	200	200
Services Revenue Totals:		242	161	2	200	200	200
460 - Fines and Fees							
19-100-4607	Utilities Penalty	14,738	14,779	14,405	14,500	6,000	14,500
19-100-4630	Garbage Collection Fees	1,481,181	1,467,511	1,412,566	1,475,000	1,475,000	1,450,000
19-100-4632	Flatbed Service	5,960	17,256	15,891	10,000	10,000	10,000
19-100-4633	Misc. Refuse Fees	150	-	50	-	-	-
Fines and Fees Totals:		1,502,029	1,499,546	1,442,912	1,499,500	1,491,000	1,474,500
470 - Other Revenue Sources							
19-100-4700	Refund of Expenditure	-	-	44	-	-	-
19-100-4880	Sale of Materials	-	-	338	-	-	-
19-541-4700	Refund of Expenditure	1,276	-	-	-	-	-
19-541-4880	Sale of Materials	291	-	581	-	-	-
Other Revenue Sources Totals:		1,567	-	963	-	-	-
Revenue Totals:		1,508,356	1,515,472	1,469,358	1,515,700	1,496,200	1,479,200
5 - Expense							
500 - Personnel Services							
19-209-5204	Training/Seminars/Conferences	3,294	5,018	4,320	3,500	3,500	3,500
19-209-5205	Dues/Memberships	-	-	306	300	300	300
19-540-5100	Full Time Salary	171,652	157,333	69,247	-	-	-
19-540-5102	Overtime Salary	3,840	6,662	1,635	-	-	-
19-540-5103	SS/Medi Taxes	13,006	12,248	5,226	-	-	-
19-540-5106	KPERS	15,365	15,212	6,744	-	-	-
19-540-5111	Life Insurance	112	98	52	-	-	-
19-540-5112	Medical/Dental Insurance	24,042	22,531	9,067	-	-	-
19-540-5113	Unemployment Insurance	931	877	375	-	-	-
19-540-5114	Workers Comp	5,440	5,927	3,386	-	-	-
19-541-5100	Full Time Salary	195,659	213,087	270,552	363,546	380,000	380,010
19-541-5102	Overtime Salary	10,911	12,749	18,365	19,000	19,000	19,000
19-541-5103	SS/Medi Taxes	14,869	16,489	20,879	30,444	30,444	32,086
19-541-5105	Retirement	-	-	-	20,415	20,415	22,973
19-541-5106	KPERS	17,677	21,207	28,546	38,244	38,244	41,397
19-541-5111	Life Insurance	266	302	359	433	433	489
19-541-5112	Medical/Dental Insurance	60,486	50,010	74,877	114,553	105,000	129,472
19-541-5113	Unemployment Insurance	1,052	(4,916)	10	2,189	2,189	2,307
19-541-5114	Workers Comp	15,634	14,042	14,560	25,747	16,447	29,630
19-541-5199	(To) From Other Dept	84,657	-	-	-	-	-
19-541-5202	Employment Services	2,281	3,788	3,811	3,000	3,000	3,000
19-541-5203	Travel/ Meals/ Lodging	154	2,324	331	300	300	300
19-541-5204	Training/Seminars/Conferences	46	1,950	375	500	500	300
19-541-5205	Dues/Memberships	56	534	507	500	500	500
19-541-5206	Employee Appreciation	-	146	20	-	-	-
Personnel Services Totals:		641,431	557,620	533,551	622,671	620,272	665,264

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
600 - Contractual							
19-209-6214	Other Professional Services	407	430	489	425	425	425
19-209-6305	Service Charges	11,015	11,958	12,627	12,000	12,000	12,000
19-541-6102	Electricity	4,778	4,683	4,619	5,000	5,000	5,000
19-541-6103	Natural Gas	3,850	3,882	2,575	4,000	4,000	4,000
19-541-6104	Telephone	351	400	561	400	400	500
19-541-6105	Other Utility Services	1,259	2,074	1,799	1,300	1,300	2,000
19-541-6212	Payments to Contractors	237,055	239,382	248,400	300,000	350,000	350,000
19-541-6214	Other Professional Services	49,448	35,460	70,152	35,000	35,000	48,000
19-541-6215	Other Insurances	9,106	11,414	13,048	7,500	12,000	7,500
19-541-6218	Claims/Losses	-	64	5,536	2,000	2,000	2,000
19-541-6301	Advertising	325	520	308	600	600	500
19-541-6302	Equip Rental/Maintenance Contract	452	1,442	385	1,600	1,600	1,600
19-541-6303	License Fees	94	37	-	50	50	50
Contractual Totals:		318,140	311,746	360,497	369,875	424,375	433,575
710 - Commodities							
19-209-7100	Office Supplies/Publications	596	691	1,389	600	600	600
19-209-7110	Postage/Shipping	4,800	4,700	4,800	5,000	5,000	5,000
19-541-7100	Office Supplies/Publications	239	574	596	500	500	500
19-541-7101	Other Supplies/Tools	20,567	23,057	27,825	15,000	40,000	40,000
19-541-7102	Clothing/Uniforms	5,233	6,483	7,830	6,500	6,500	7,000
19-541-7103	Food Supply	-	10	-	-	-	-
19-541-7110	Postage/Shipping	5	50	34	50	50	50
19-541-7200	Fuel/Oil	50,952	59,186	61,715	50,000	60,000	60,000
19-541-7201	Equipment Repair/Parts/Maintenance	1,433	10,795	22,153	20,000	20,000	30,000
19-541-7202	Motor Vehicle Repair/Parts	45,482	37,132	27,078	45,000	45,000	30,000
19-541-7204	Building Materials/Repairs	2,687	11,549	7,415	8,000	8,000	10,000
Commodities Totals:		131,995	154,228	160,835	150,650	185,650	183,150
740 - Capital Outlay							
19-209-7405	Machinery/Equipment	-	1,709	-	-	-	-
19-209-7504	Computer Equipment	3,567	400	939	3,500	3,500	1,500
19-209-7505	Computer Software	8,176	8,020	11,605	10,000	10,000	11,500
19-541-7403	Motor Vehicles	-	25,500	13,250	250,000	250,000	-
19-541-7405	Machinery/Equipment	347,205	13,900	52,175	-	-	-
19-541-7504	Computer Equipment	-	-	-	1,000	1,000	1,000
19-541-7505	Computer Software	450	-	-	-	-	-
Capital Outlay Totals:		359,397	49,529	77,969	264,500	264,500	14,000
800 - Transfers							
19-880-8000	Transfer to Other Fund	200,000	200,000	200,000	200,000	200,000	200,000
19-880-8002	Transfer to CIP	-	7,564	-	-	-	-
Transfers Totals:		200,000	207,564	200,000	200,000	200,000	200,000
Expense Totals:		1,650,963	1,280,687	1,332,852	1,607,696	1,694,797	1,495,989
19 - SANITATION FUND Totals:		(142,607)	234,786	136,505	(91,996)	(198,597)	(16,789)

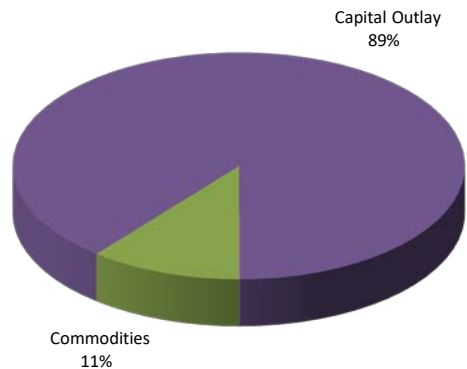
**Special Recreation Fund- 20
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	28,478	29,071	26,979	15,634	25,610	32,608
Receipts:						
Taxes	12,885	11,908	12,867	11,998	11,998	13,460
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	12,885	11,908	12,867	11,998	11,998	13,460
Total Available	41,363	40,979	39,846	27,632	37,608	46,068
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	14,000	5,248	-	-	-
Commodities	12,292	-	8,988	5,000	5,000	5,000
Capital Outlay	-	-	-	22,632	-	41,068
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	12,292	14,000	14,236	27,632	5,000	46,068
Receipts Over(Under) Expenditures	593	(2,092)	(1,369)	(15,634)	6,998	(32,608)
Unencumbered Cash December 31	29,071	26,979	25,610	-	32,608	-

2021 Receipts



2021 Expenditures

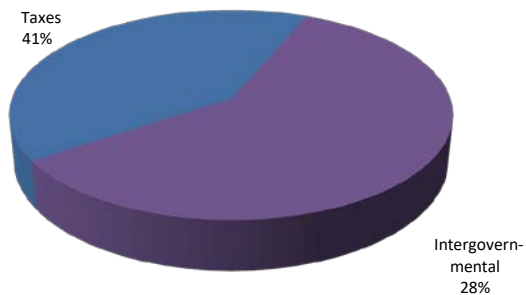


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
20 - SPECIAL RECREATION FUND							
4 - Revenue							
410 - Taxes							
20-100-4125	Liquor Enforcement Tax	12,885	11,908	12,867	11,998	11,998	13,460
Taxes Totals:		12,885	11,908	12,867	11,998	11,998	13,460
Revenue Totals:		12,885	11,908	12,867	11,998	11,998	13,460
5 - Expense							
600 - Contractual							
20-530-6214	Other Professional Services	-	14,000	5,248	-	-	-
Contractual Totals:		-	14,000	5,248	-	-	-
710 - Commodities							
20-530-7101	Other Supplies/Tools	12,292	-	8,988	5,000	5,000	5,000
Commodities Totals:		12,292	-	8,988	5,000	5,000	5,000
740 - Capital Outlay							
20-530-7405	Machinery/Equipment	-	-	-	22,632	-	41,068
Capital Outlay Totals:		-	-	-	22,632	-	41,068
Expense Totals:		12,292	14,000	14,236	27,632	5,000	46,068
20 - SPECIAL RECREATION FUND Totals:		593	(2,092)	(1,369)	(15,634)	6,998	(32,608)

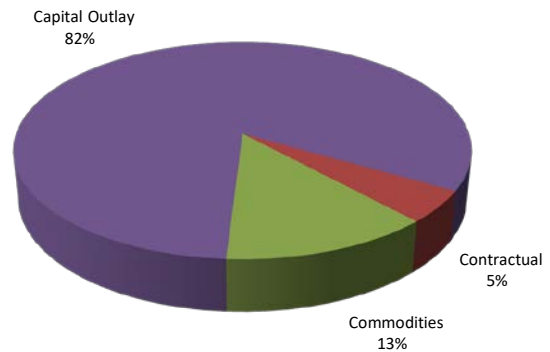
**Special Street Fund-21
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	771,132	293,280	486,014	221,070	684,792	604,720
Receipts:						
Taxes	377,291	380,182	377,382	372,830	349,260	307,780
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	598,885	337,196	127,191	145,000	145,000	445,000
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	311,184	6	111	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,287,359	717,384	504,684	517,830	494,260	752,780
Total Available	2,058,491	1,010,664	990,698	738,900	1,179,052	1,357,500
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	1,363,030	201,657	26,936	152,400	152,400	65,000
Commodities	402,181	76,858	195,888	151,500	151,500	174,500
Capital Outlay	-	53,822	83,082	435,000	270,432	1,118,000
Transfers	-	192,313	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,765,211	524,650	305,906	738,900	574,332	1,357,500
Receipts Over(Under) Expenditures	(477,852)	192,734	198,778	(221,070)	(80,072)	(604,720)
Unencumbered Cash December 31	293,280	486,014	684,792	-	604,720	-

2021 Receipts



2021 Expenditures

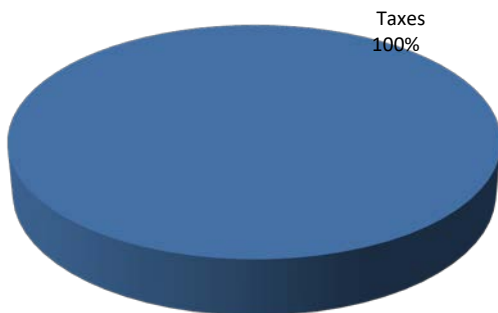


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
21 - SPECIAL STREET FUND							
4 - Revenue							
410 - Taxes							
21-100-4126	Highway/Gas Tax	322,578	325,451	323,989	323,620	304,220	268,200
21-100-4136	County Gas Tax	54,713	54,732	53,393	49,210	45,040	39,580
Taxes Totals:		377,291	380,183	377,382	372,830	349,260	307,780
440 - Intergovernmental							
21-100-4461	Miscellaneous Grants	598,885	337,196	127,191	145,000	145,000	445,000
Intergovernmental Totals:		598,885	337,196	127,191	145,000	145,000	445,000
470 - Other Revenue Sources							
21-100-4700	Refund of Expenditure	-	6	111	-	-	-
21-100-4900	Transfer from Other Fund	311,183	-	-	-	-	-
Other Revenue Sources Totals:		311,183	6	111	-	-	-
Revenue Totals:		1,287,358	717,384	504,683	517,830	494,260	752,780
5 - Expense							
600 - Contractual							
21-542-6212	Payments to Contractors	1,360,440	181,484	24,185	147,400	147,400	60,000
21-542-6214	Other Professional Services	2,590	20,173	2,751	5,000	5,000	5,000
Contractual Totals:		1,363,030	201,657	26,936	152,400	152,400	65,000
710 - Commodities							
21-542-7200	Fuel/Oil	37,878	30,004	39,084	35,000	35,000	35,000
21-542-7201	Equipment Repair/Parts/Maintenance	47,756	36,685	66,696	50,000	50,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	12,114	6,162	5,871	15,000	15,000	18,000
21-542-7204	Building Materials/Repairs	-	1,249	1,418	1,500	1,500	1,500
21-542-7205	Materials	304,433	2,759	82,819	50,000	50,000	70,000
Commodities Totals:		402,181	76,858	195,887	151,500	151,500	174,500
740 - Capital Outlay							
21-542-7402	Capital Improvement	-	-	-	285,000	200,432	858,000
21-542-7403	Motor Vehicles	-	47,227	30,907	80,000	-	240,000
21-542-7405	Machinery/Equipment	-	6,595	52,175	70,000	70,000	20,000
Capital Outlay Totals:		-	53,822	83,082	435,000	270,432	1,118,000
800 - Transfers							
21-542-8002	Transfer to CIP	-	192,312	-	-	-	-
Transfers Totals:		-	192,312	-	-	-	-
Expense Totals:		1,765,211	524,649	305,905	738,900	574,332	1,357,500
21 - SPECIAL STREET FUND Totals:		(477,853)	192,736	198,778	(221,070)	(80,072)	(604,720)

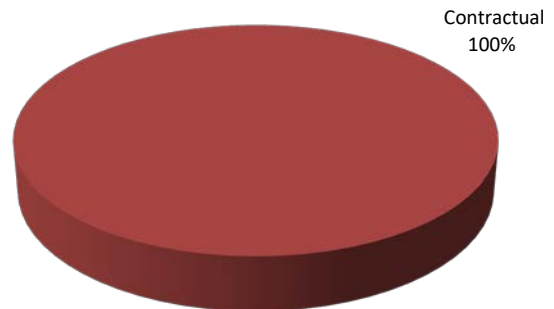
Tourism & Convention Fund- 23
Fiscal Year 2021

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	43,865	24,463	19,691	28,729	28,107	9,145
Receipts:						
Taxes	101,614	120,871	142,909	130,000	100,000	130,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	101,614	120,871	142,909	130,000	100,000	130,000
Total Available	145,479	145,334	162,600	158,729	128,107	139,145
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	121,016	125,643	134,493	158,729	118,962	139,145
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	121,016	125,643	134,493	158,729	118,962	139,145
Receipts Over(Under) Expenditures	(19,402)	(4,772)	8,416	(28,729)	(18,962)	(9,145)
Unencumbered Cash December 31	24,463	19,691	28,107	-	9,145	-

2021 Receipts



2021 Expenditures

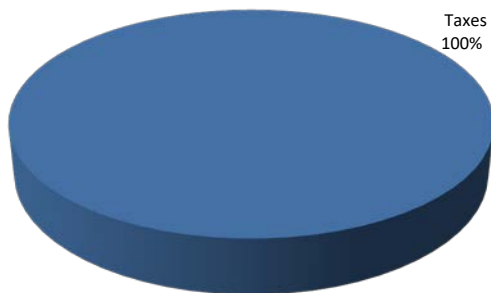


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
23 - CONVENTION AND TOURISM FUND							
4 - Revenue							
410 - Taxes							
23-100-4127	Transient Guest Tax	101,614	120,871	142,909	130,000	100,000	130,000
Taxes Totals:		101,614	120,871	142,909	130,000	100,000	130,000
Revenue Totals:		101,614	120,871	142,909	130,000	100,000	130,000
5 - Expense							
600 - Contractual							
23-773-6212	Payments to Contractors	66,016	70,643	73,269	63,962	63,962	55,000
23-773-6214	Other Professional Services	-	-	-	-	-	9,145
23-773-6217	Contributions	55,000	55,000	58,723	75,000	55,000	75,000
23-773-6301	Advertising	-	-	2,500	19,767	-	-
Contractual Totals:		121,016	125,643	134,493	158,729	118,962	139,145
Expense Totals:		121,016	125,643	134,493	158,729	118,962	139,145
23 - CONVENTION AND TOURISM FUND Totals:		(19,402)	(4,771)	8,416	(28,729)	(18,962)	(9,145)

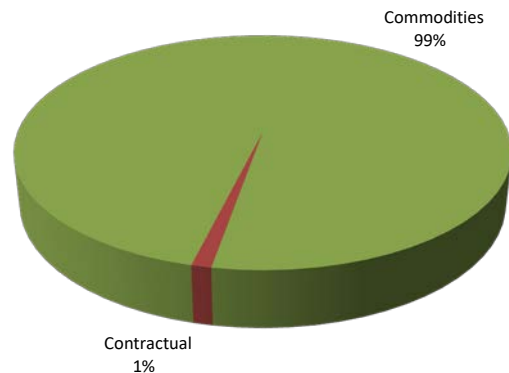
**Special Alcohol Fund- 26
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	60,068	74,243	82,456	82,713	84,816	77,064
Receipts:						
Taxes	12,885	11,908	12,867	11,998	11,998	13,460
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	7,490	10,284	4,600	-	1,250	-
Transfers In	-	-	-	-	-	-
Total Receipts	20,375	22,192	17,467	11,998	13,248	13,460
Total Available	80,443	96,434	99,923	94,711	98,064	90,524
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	1,000	1,000	1,000	1,000
Commodities	6,200	13,979	14,107	69,000	20,000	89,524
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	6,200	13,979	15,107	70,000	21,000	90,524
Receipts Over(Under) Expenditures	14,175	8,213	2,360	(58,002)	(7,752)	(77,064)
Unencumbered Cash December 31	74,243	82,456	84,816	24,711	77,064	(0)

2021 Receipts



2021 Expenditures

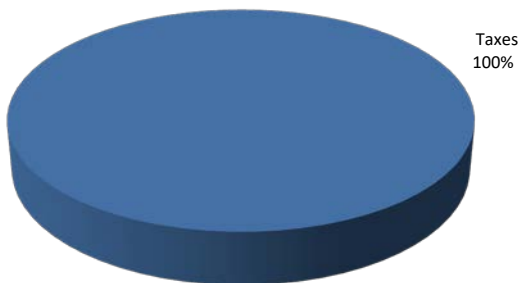


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
26 - SPECIAL ALCOHOL FUND							
4 - Revenue							
410 - Taxes							
26-100-4125	Liquor Enforcement Tax	12,885	11,908	12,867	11,998	11,998	13,460
Taxes Totals:		12,885	11,908	12,867	11,998	11,998	13,460
470 - Other Revenue Sources							
26-100-4701	Contributions/Donations	7,490	10,284	4,600	-	1,250	-
Other Revenue Sources Totals:		7,490	10,284	4,600	-	1,250	-
Revenue Totals:		20,375	22,192	17,467	11,998	13,248	13,460
5 - Expense							
600 - Contractual							
26-100-6217	Contributions	-	-	1,000	1,000	1,000	1,000
Contractual Totals:		-	-	1,000	1,000	1,000	1,000
710 - Commodities							
26-100-7101	Other Supplies/Tools	6,200	13,979	14,107	69,000	20,000	89,524
Commodities Totals:		6,200	13,979	14,107	69,000	20,000	89,524
Expense Totals:		6,200	13,979	15,107	70,000	21,000	90,524
26 - SPECIAL ALCOHOL FUND Totals:		14,175	8,213	2,360	(58,002)	(7,752)	(77,064)

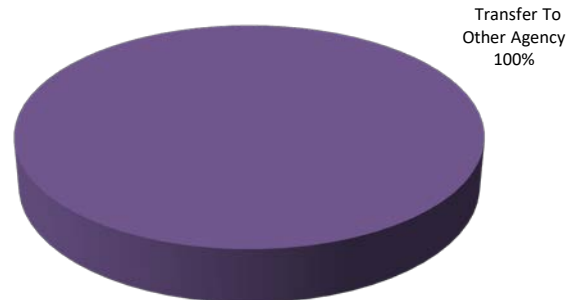
**Public Library Fund-27
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	353,597	347,293	364,784	373,900	373,900	384,950
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	353,597	347,293	364,784	373,900	373,900	384,950
Total Available	353,597	347,293	364,784	373,900	373,900	384,950
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	353,597	347,293	364,784	373,900	373,900	384,950
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	353,597	347,293	364,784	373,900	373,900	384,950
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2021 Receipts



2021 Expenditures

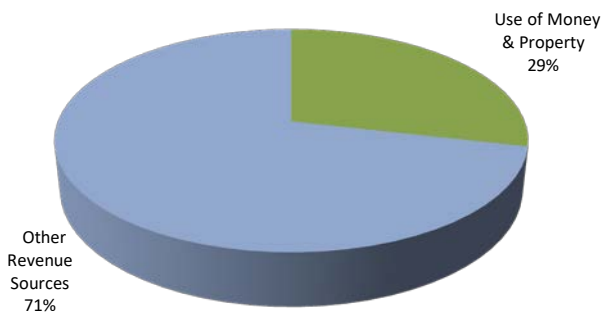


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
27 - PUBLIC LIBRARY FUND							
4 - Revenue							
410 - Taxes							
27-100-4100	Neighborhood Revitalization	(7,709)	(8,461)	(9,532)	(12,000)	(9,000)	(9,750)
27-100-4101	Current Property Tax	306,640	300,805	312,263	326,249	337,668	331,932
27-100-4102	Motor Vehicle Tax	42,969	43,811	44,704	47,513	32,569	49,188
27-100-4103	RV Tax	408	407	387	463	463	451
27-100-4104	16/20 M Veh	746	909	822	373	400	415
27-100-4106	Delinquent Property Tax	10,537	9,819	16,138	10,500	11,000	12,000
27-100-4107	Excise Tax	6	4	2	-	-	-
27-100-4108	Commercial Vehicle Tax	-	-	-	802	800	714
	Taxes Totals:	353,597	347,293	364,784	373,900	373,900	384,950
	Revenue Totals:	353,597	347,293	364,784	373,900	373,900	384,950
5 - Expense							
800 - Transfers							
27-100-8110	Distribution to Other Agency	353,597	347,293	364,784	373,900	373,900	384,950
	Transfers Totals:	353,597	347,293	364,784	373,900	373,900	384,950
	Expense Totals:	353,597	347,293	364,784	373,900	373,900	384,950
	27 - PUBLIC LIBRARY FUND Totals:	-	-	-	-	-	-

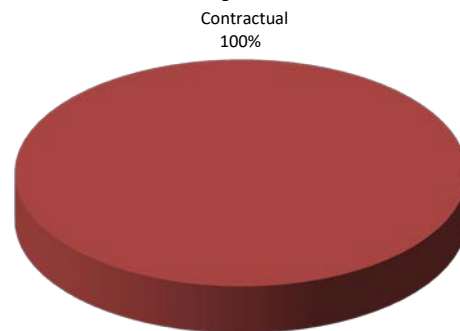
**Land Bank Fund-31
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
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	-	-	-	-	-	-

2021 Receipts



2021 Expenditures



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 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

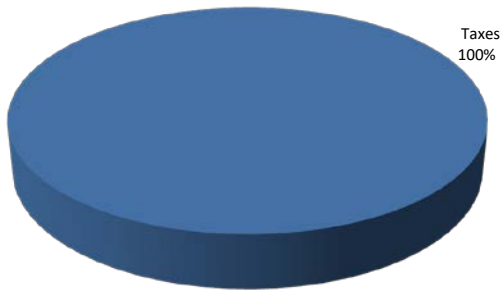
	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	459,940	1,037,162	1,463,800	-	-	-
<u>Receipts:</u>						
Taxes	2,398,845	2,364,462	436,518			-
Use of Money & Property	3,220	14,527	11,147			-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	2,402,065	2,378,989	447,665	-	-	-
Total Available	2,862,005	3,416,151	1,911,465	-	-	-
<u>Expenditures:</u>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	763,834	901,352	684,523			-
Debt Service	1,061,009	1,051,000	1,226,942			-
Reserve	-	-	-	-	-	-
Total Expenditures	1,824,843	1,952,351	1,911,465	-	-	-
Receipts Over(Under) Expenditures	577,222	426,638	(1,463,800)	-	-	-
Unencumbered Cash December 31	1,037,162	1,463,800	-	-	-	-

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
42 - HOSPITAL IMPROVEMENT FUND							
4 - Revenue							
410 - Taxes							
42-100-4110	Sales Tax	799,615	788,154	145,506	-	-	-
42-100-4111	Debt Service Sales Tax	1,599,230	1,576,308	291,012	-	-	-
	Taxes Totals:	2,398,845	2,364,462	436,518	-	-	-
430 - Use of Money & Property							
42-100-4350	Interest Income	3,220	14,527	11,147	-	-	-
	Use of Money & Property Totals:	3,220	14,527	11,147	-	-	-
	Revenue Totals:	2,402,065	2,378,989	447,665	-	-	-
5 - Expense							
800 - Transfers							
42-100-8000	Transfer to Other Fund	-	-	2,453,885	-	-	-
42-100-8110	Distribution to Other Agency	763,834	901,352	(900,258)	-	-	-
	Transfers Totals:	763,834	901,352	1,553,626	-	-	-
900 - Debt Service							
42-100-9100	Payment for Hospital Debt from 1% Sales Tax	1,061,009	1,051,000	357,839	-	-	-
	Debt Service Totals:	1,061,009	1,051,000	357,839	-	-	-
	Expense Totals:	1,824,843	1,952,351	1,911,465	-	-	-
	42 - HOSPITAL IMPROVEMENT FUND Totals:	577,222	426,638	(1,463,800)	-	-	-

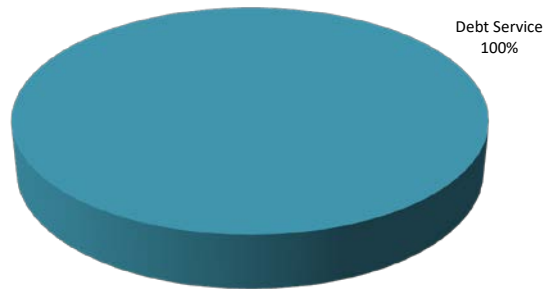
**Bond & Interest Fund-43
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	94,808	164,474	80,854	131,591	129,681	264,674
Receipts:						
Taxes	1,030,639	891,465	700,957	689,519	706,103	408,711
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	150,000	150,000	150,000	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,180,639	1,041,465	850,957	689,519	706,103	408,711
Total Available	1,275,447	1,205,939	931,811	821,110	835,784	673,385
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	1,110,973	1,125,085	802,130	821,110	571,110	673,385
Reserve	-	-	-	-	-	-
Total Expenditures	1,110,973	1,125,085	802,130	821,110	571,110	673,385
Receipts Over(Under) Expenditures	69,666	(83,620)	48,827	(131,591)	134,993	(264,674)
Unencumbered Cash December 31	164,474	80,854	129,681	-	264,674	-

2021 Receipts



2021 Expenditures

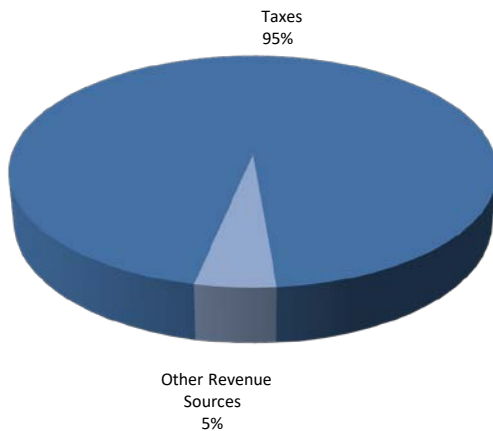


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
43 - BOND & INTEREST FUND							
4 - Revenue							
410 - Taxes							
43-100-4100	Neighborhood Revitalization	(22,926)	(21,176)	(17,104)	(22,000)	(22,000)	(17,296)
43-100-4101	Current Property Tax	911,891	751,328	560,342	595,398	616,237	303,357
43-100-4102	Motor Vehicle Tax	110,195	129,796	112,464	85,185	85,185	89,767
43-100-4103	RV Tax	1,045	1,203	972	831	831	824
43-100-4104	16/20 M Veh	1,925	2,644	2,135	668	850	757
43-100-4106	Delinquent Property Tax	28,495	27,659	42,141	28,000	25,000	30,000
43-100-4107	Excise Tax	15	10	6	-	-	-
43-100-4108	Commercial Vehicle Tax	-	-	-	1,437	-	1,302
Taxes Totals:		1,030,639	891,464	700,957	689,519	706,103	408,711
470 - Other Revenue Sources							
43-100-4900	Transfer from Other Fund	150,000	150,000	150,000	-	-	-
Other Revenue Sources Totals:		150,000	150,000	150,000	-	-	-
Revenue Totals:		1,180,639	1,041,464	850,957	689,519	706,103	408,711
5 - Expense							
900 - Debt Service							
43-100-9200	Emergency Reserve	-	-	-	250,000	-	100,000
43-880-9100	Principal Payment	985,000	1,025,000	730,000	515,000	515,000	525,000
43-880-9101	Interest Payment	125,973	100,085	72,130	56,010	56,010	48,285
43-880-9103	Agency Fees	-	-	-	100	100	100
Debt Service Totals:		1,110,973	1,125,085	802,130	821,110	571,110	673,385
Expense Totals:		1,110,973	1,125,085	802,130	821,110	571,110	673,385
43 - BOND & INTEREST FUND Totals:		69,667	(83,621)	48,827	(131,591)	134,993	(264,674)

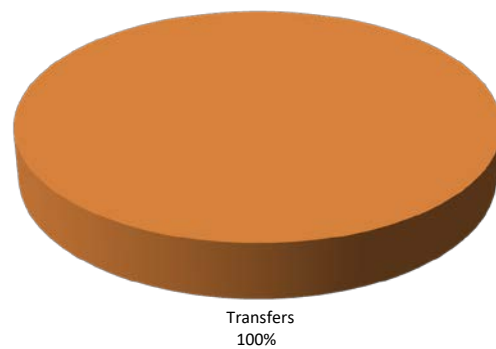
**Healthcare Sales Tax -44
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	-	-	1,349,831	1,501,000	1,561,600	1,617,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	3,189,695	139,600	79,000	79,000
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	4,539,526	1,640,600	1,640,600	1,696,000
Total Available	-	-	4,539,526	1,640,600	1,640,600	1,696,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	4,539,526	1,640,600	1,640,600	1,696,000
Total Expenditures	-	-	4,539,526	1,640,600	1,640,600	1,696,000
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2021 Receipts



2021 Expenditures

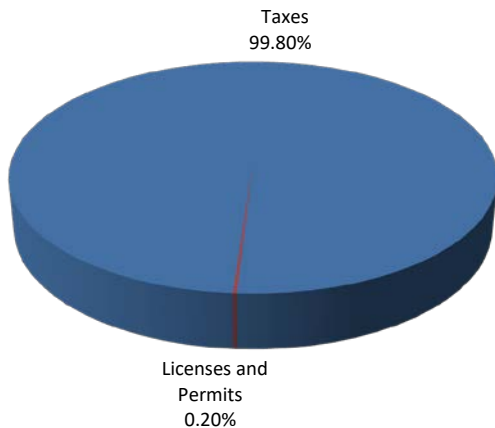


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
44 - HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
44-100-4111	Pledged Debt Sales Tax-95%	-	-	1,349,831	1,501,000	1,501,000	1,501,000
44-100-4112	Compensating Use Tax	-	-	-	-	60,600	116,000
	Taxes Totals:	-	-	1,349,831	1,501,000	1,561,600	1,617,000
470 - Other Revenue Sources							
44-100-4900	Transfer from Other Fund	-	-	3,189,695	139,600	79,000	79,000
	Other Revenue Sources Totals:	-	-	3,189,695	139,600	79,000	79,000
	Revenue Totals:	-	-	4,539,526	1,640,600	1,640,600	1,696,000
5 - Expense							
800 - Transfers							
44-100-8003	Transfer to Trustee	-	-	4,539,526	1,640,600	1,640,600	1,696,000
	Transfers Totals:	-	-	4,539,526	1,640,600	1,640,600	1,696,000
	Expense Totals:	-	-	4,539,526	1,640,600	1,640,600	1,696,000
	44 - HEALTHCARE SALES TAX FUND Totals:	-	-	-	-	-	-

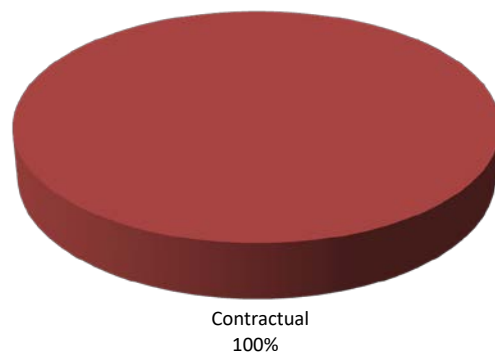
**Unpledged Healthcare Sales Tax -45
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	-	-	-	-	79,091	79,206
Receipts:						
Taxes	-	-	71,044	327,400	327,400	253,000
Licenses and Permits	-	-	8,047	-	115	500
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	79,091	327,400	327,515	253,500
Total Available	-	-	79,091	327,400	406,606	332,706
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	327,400	327,400	332,706
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Expenditures	-	-	-	327,400	327,400	332,706
Receipts Over(Under) Expenditures	-	-	79,091	-	115	(79,206)
Unencumbered Cash December 31	-	-	79,091	-	79,206	-

2021 Receipts



2021 Expenditures

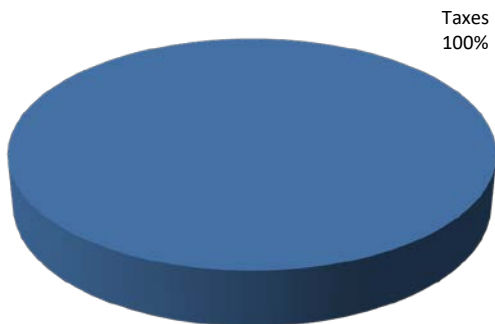


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
45 - UNPLEDGED HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
45-100-4110	Healthcare Sales Tax 5%	-	-	71,044	85,000	85,000	79,000
45-100-4112	Compensating Use Tax	-	-	-	242,400	242,400	174,000
Taxes Totals:		-	-	71,044	327,400	327,400	253,000
430 - Use of Money & Property							
45-100-4350	Interest Income	-	-	8,047	-	115	500
Use of Money & Property Totals:		-	-	8,047	-	115	500
Revenue Totals:		-	-	79,091	327,400	327,515	253,500
5 - Expense							
600 - Contractual							
45-100-6214	Other Professional Services	-	-	-	327,400	327,400	332,706
Contractual Totals:		-	-	-	327,400	327,400	332,706
Expense Totals:		-	-	-	327,400	327,400	332,706
45 - UNPLEDGED HEALTHCARE SALES TAX FUND Totals:		-	-	79,091	-	115	(79,206)

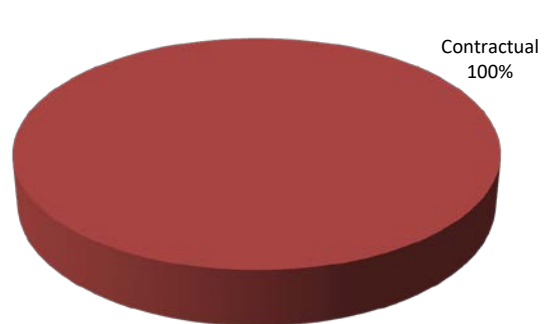
**CID Sales Tax -57
Fiscal Year 2021**

	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	BUDGETED 2020	ESTIMATED 2020	BUDGETED 2021
Unencumbered Cash January 1	-	885	-	-	979	-
Receipts:						
Taxes	40,885	35,292	50,979	50,000	50,000	65,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	40,885	35,292	50,979	50,000	50,000	65,000
Total Available	40,885	36,177	50,979	50,000	50,979	65,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	40,000	36,177	50,000	50,000	50,979	65,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	40,000	36,177	50,000	50,000	50,979	65,000
Receipts Over(Under) Expenditures	885	(885)	979	-	(979)	-
Unencumbered Cash December 31	885	-	979	-	-	-

2021 Receipts



2021 Expenditures



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
57 - CID SALES TAX FUND							
4 - Revenue							
410 - Taxes							
57-100-4110	Sales Tax	40,885	35,292	50,979	50,000	50,000	65,000
	Taxes Totals:	40,885	35,292	50,979	50,000	50,000	65,000
	Revenue Totals:	40,885	35,292	50,979	50,000	50,000	65,000
5 - Expense							
600 - Contractual							
57-100-6212	Payments to Contractors	40,000	36,177	50,000	50,000	50,979	65,000
	Contractual Totals:	40,000	36,177	50,000	50,000	50,979	65,000
	Expense Totals:	40,000	36,177	50,000	50,000	50,979	65,000
	57 - CID SALES TAX FUND Totals:	885	(885)	979	-	(979)	-

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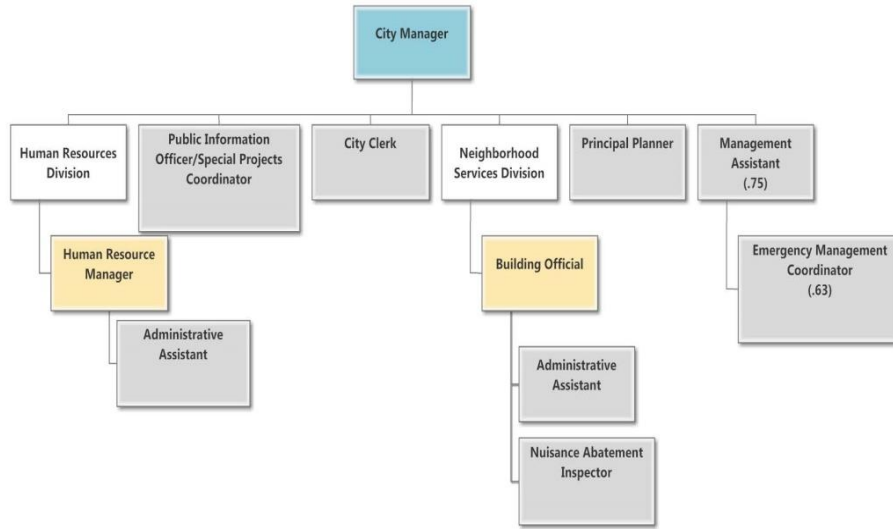
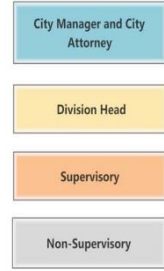
DEPARTMENT / DIVISION EXPENDITURES



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CITY MANAGER DEPARTMENT

City Manager Department
 11 positions
 10.38 FTE
 July 20, 2019

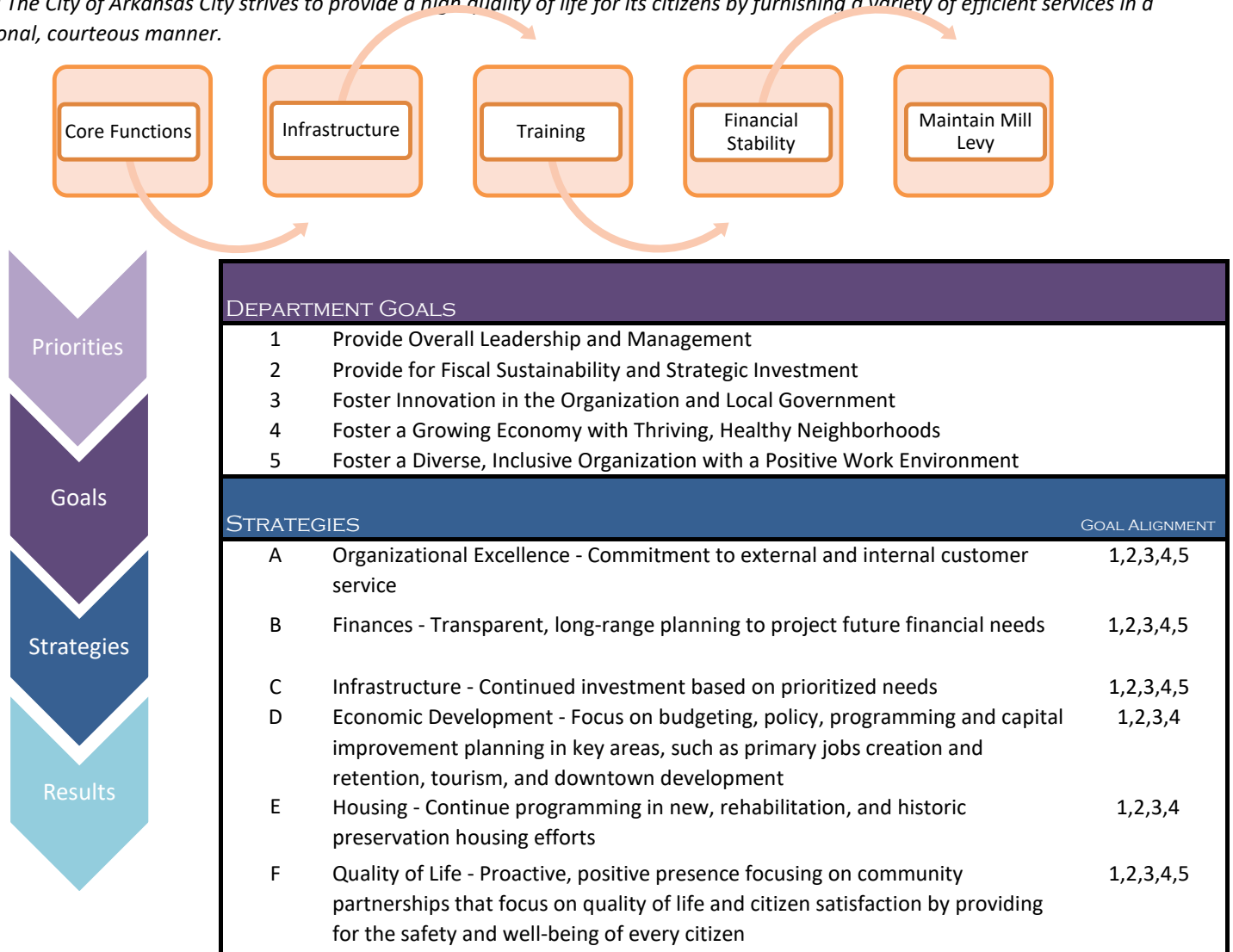


Title	Authorized Positions	FTE			
		2018	2019	2020	2021
City Manager	1	1	1	1	1
Human Resource Manager	1	1	1	1	1
Administrative Assistant	2	2	2	2	2
PIO/Special Projects Coordinator	1	1	1	1	1
City Clerk	1	1	1	1	1
Building Official	1	1	1	1	1
Nuisance Abatement Inspector	1	1	1	1	1
Principal Planner	1	1	1	1	1
Management Assistant*	1	0	0.75	0.75	0.75
Emergency Management Coordinator	1	0.63	0.63	0.63	0.63
Total	11	9.63	10.38	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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Percentage of advisory board seats filled	100%	97.8%	90.1%	91.4%	90.3%	97.7%	A, D, F
Number of grants applied for	10	13	11	14	20	14	B, C, D, E, F
Percentage of grants awarded	75%	92.3%	72.7%	71.4%	75.0%	78.6%	B, C, D, F

Revenue By Fund	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted
General Fund	\$ 1,195,314	\$ 1,232,235	\$ 1,251,285	\$ 1,244,072
Water Fund	\$ 7,681	\$ 9,000	\$ 9,000	\$ 9,000
Total Revenues	\$ 1,202,995	\$ 1,241,235	\$ 1,260,285	\$ 1,253,072
Personnel Services	\$ 819,419	\$ 858,810	\$ 818,155	\$ 788,622
Contractual	\$ 318,648	\$ 270,925	\$ 366,030	\$ 328,350
Commodities	\$ 25,112	\$ 84,500	\$ 52,100	\$ 81,100
Capital Outlay	\$ 39,816	\$ 27,000	\$ 24,000	\$ 55,000
Total Expenditures*	\$ 1,202,995	\$ 1,241,235	\$ 1,260,285	\$ 1,253,072
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, 3, 4, 5
B	Improve overall financial stability and improvement based on administrative controls and processes	1, 2, 3
C	Provide transparent and open communication with citizens, commissioners, and staff; post City Commission agendas at least five (5) calendar days (or 120 hours) in advance of meeting dates to enhance awareness	1, 5
D	Provide opportunities to increase citizen participation through advisory boards and committees	1, 5
E	Ensure management and staff members carry out directed policies and priorities to make the City a high-performing organization	1, 2, 3, 4, 5

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Number of City employees	120	115	113	113	120	120	A, B, E
Number of City residents per City employee	103.5	103.2	104.4	106.1	99.9	99.9	A, B, E
Number of City boards and committees	16	15	16	16	16	16	A, D
Number of City board/committee members	85	87	82	85	84	84	A, D
Regular City Commission agenda packets available (Average # hours prior to meeting)	120 hrs (5:30P Thu.)	116.1	117.4	122.6	130.6	130	A, 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	1, 2, 5
B	Provide training opportunities to develop competencies and strengthen skill sets	1, 2, 5
C	Ensure employees have ethical working environments	1, 5
D	Coordinate Employee Assistance Programs with outside providers	1, 2, 5
E	Ensure compliance with all labor laws	1, 2, 5
F	Implement employee appreciation events and activities	1, 2, 5
G	Implement strategies to retain high-performing employees	1, 2, 3, 5

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Employee turnover rate	14%	15%	17%	21%	19%	17%	G
Number of employee recruitments	20	20	23	26	23	23	A
Number of applications received	500	424	619	632	600	600	A
Safety training attendance rate	50%	16%	27%	21%	30%	35%	B
Number employees on City health plan	100	105	104	102	100	100	A, G
Number of workers' comp claims	20	22	23	15	15	15	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	1
B	Monitor and adjust fines, fees, and costs	1,2
C	Utilize sentencing strategies to reduce incarceration of Municipal Court defendants	1,3
D	Resolve citation download problems and discrepancies in a timely manner	1,3

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target*	2021 Target	Strategy Alignment
Number of court cases filed	2,000	2,638	2,256	2,230	1,900	2,300	A, B
Number of court charges filed	2,300	3,861	3,096	3,041	2,700	3,200	A
Number of court cases closed or dismissed	2,000	3,016	3,041	2,630	2,300	2,800	A
Number of cases referred to District Court	20	34	51	36	25	40	A
Number of diversions processed	80	84	82	84	40	80	C
Total days Municipal Court held	45	48	48	47	40	48	A
Average time to enter citations into system	1 hr	15 min	10 min	10 min	10 min	10 min	A, D

* Court shut down for two months due to Covid-19 mandates.

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	1,3,4
B	Foster public education and outreach to improve understanding of building and municipal codes and expectations	1,3
C	Use available technology to enhance customer service and communication between public and staff	1, 4
D	Promote neighborhood partnerships to ensure safer and better-maintained dwellings and cleaner neighborhoods.	1, 4

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Permits issued same day	90%	87%	92%	95%	95%	95%	A, C
Inspections completed on time	90%	85%	91%	95%	95%	95%	A, C
Total code enforcement cases	400	475	464	472	425	450	B, D
Rate of voluntary compliance	75%	76%	68%	61%	75%	75%	B, D
Rate of forced compliance	25%	25%	29%	38%	25%	25%	B, D
Percentage of abatements turned over to Cowley County for collection efforts	5%	11%	19%	33%	26%	20%	B, D

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
201 - City Commission							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	547	2,076	1,132	4,000	1,500	2,500
01-201-5204	Training/Seminars/Conferences	-	865	960	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,359	4,524	4,513	5,000	5,500	5,000
01-201-5206	Employee Appreciation	11,898	14,513	12,389	14,000	8,000	14,000
500 - Personnel Services Totals:		16,804	21,978	18,995	24,500	16,500	23,000
600 - Contractual							
01-201-6214	Other Professional Services	3,500	2,696	12,883	-	17,000	3,000
01-201-6217	Contributions	238,751	169,373	133,393	173,395	175,000	160,450
01-201-6301	Advertising	5,460	4,237	4,904	5,000	5,500	5,000
01-201-6302	Equip Rental/Maintenance Contract	30	135	-	-	-	-
600 - Contractual Totals:		247,741	176,440	151,180	178,395	197,500	168,450
710 - Commodities							
01-201-7100	Office Supplies/Publications	508	62	192	1,000	500	500
01-201-7101	Other Supplies/Tools	631	10,674	1,071	200	200	1,500
01-201-7102	Clothing/Uniforms	-	243	49	-	-	250
01-201-7103	Food Supply	6,548	4,032	3,569	5,000	3,500	3,500
710 - Commodities Totals:		7,687	15,010	4,880	6,200	4,200	5,750
740 - Capital Outlay							
01-201-7503	Audio/Visual Equipment	350	-	-	10,000	10,000	10,000
740 - Capital Outlay Totals:		350	-	-	10,000	10,000	10,000
201 - City Commission Totals:		272,581	213,428	175,056	219,095	228,200	207,200

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
203 - City Manager							
500 - Personnel Services							
01-203-5100	Full Time Salary	341,808	341,184	355,925	361,708	434,708	371,572
01-203-5102	Overtime Salary	1,500	1,257	1,416	1,300	1,300	1,300
01-203-5103	SS/Medi Taxes	24,277	24,377	25,718	27,441	27,441	28,525
01-203-5106	KPERS	30,083	32,201	35,310	34,472	34,472	36,802
01-203-5111	Life Insurance	172	171	192	176	176	198
01-203-5112	Medical/Dental Insurance	35,825	44,349	37,759	40,948	40,948	44,481
01-203-5113	Unemployment Insurance	1,811	1,801	-	1,973	1,973	2,051
01-203-5114	Workers Comp	284	231	212	446	257	512
01-203-5202	Employment Services	-	41	41	-	700	50
01-203-5203	Travel/ Meals/ Lodging	3,818	6,527	4,936	5,000	1,500	5,000
01-203-5204	Training/Seminars/Conferences	1,579	1,670	2,604	5,000	1,000	2,500
01-203-5205	Dues/Memberships	1,777	2,180	1,759	2,000	2,000	2,000
01-203-5206	Employee Appreciation	-	37	-	-	250	-
500 - Personnel Services Totals:		442,933	456,025	465,872	480,464	546,725	494,991
600 - Contractual							
01-203-6104	Telephone	2,104	2,403	2,767	1,800	1,800	2,500
01-203-6214	Other Professional Services	3,221	2,980	2,975	2,500	2,500	3,000
01-203-6301	Advertising	-	255	-	500	500	500
01-203-6302	Equipment Rental	-	-	1,882	-	3,000	5,300
600 - Contractual Totals:		5,325	5,638	7,624	4,800	7,800	11,300
710 - Commodities							
01-203-7100	Office Supplies/Publications	1,719	1,508	3,179	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	1,044	696	573	1,500	1,500	750
01-203-7102	Clothing/Uniforms	187	610	-	300	500	300
01-203-7103	Food Supply	43	-	107	-	-	-
01-203-7110	Postage/Shipping	7	5	11	200	200	100
01-203-7204	Building Materials/Repairs	165	-	-	-	-	-
710 - Commodities Totals:		3,164	2,819	3,869	4,000	4,200	3,150
740 - Capital Outlay							
01-203-7405	Machinery/Equipment	-	4,272	-	500	500	500
01-203-7406	Office Equipment/Furniture	406	-	3,045	5,000	2,000	500
01-203-7504	Computer Equipment	1,520	2,004	2,676	2,000	2,000	1,500
01-203-7505	Computer Software	9,479	8,916	1,575	2,000	2,000	500
740 - Capital Outlay Totals:		11,405	15,191	7,296	9,500	6,500	3,000
203 - City Manager Totals:		462,828	479,673	484,660	498,764	565,225	512,441

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
204 - Court							
500 - Personnel Services							
01-204-5100	Full Time Salary	28,730	30,242	31,706	31,832	31,832	31,785
01-204-5102	Overtime Salary	1,335	1,120	1,414	1,200	1,200	1,200
01-204-5103	SS/Medi Taxes	2,153	2,236	2,359	2,346	2,346	2,370
01-204-5106	KPERS	2,635	2,949	3,272	3,136	3,136	3,256
01-204-5111	Life Insurance	19	19	21	20	20	22
01-204-5112	Medical/Dental Insurance	4,672	5,179	5,405	5,862	5,862	6,546
01-204-5113	Unemployment Insurance	154	160	169	179	179	181
01-204-5114	Workers Comp	71	54	53	41	51	45
01-204-5203	Travel/ Meals/ Lodging	59	47	-	400	400	400
01-204-5204	Training/Seminars/Conferences	410	-	-	150	150	150
01-204-5205	Dues/Memberships	100	125	150	200	200	200
500 - Personnel Services Totals:		40,337	42,132	44,549	45,366	45,376	46,155
600 - Contractual							
01-204-6104	Telephone	701	697	461	330	330	500
01-204-6210	Legal Services	175	-	158	-	-	150
01-204-6213	Translation Services	2,939	2,404	1,713	2,000	2,000	2,000
01-204-6214	Other Professional Services	-	417	246	-	-	200
01-204-6216	Fidelity Bonds	-	-	110	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	58,928	58,620	46,695	44,000	44,000	48,000
600 - Contractual Totals:		62,743	62,138	49,382	47,330	47,330	51,850
710 - Commodities							
01-204-7100	Office Supplies/Publications	612	529	1,851	1,000	1,000	1,000
01-204-7101	Other Supplies/Tools	-	10	-	-	-	-
01-204-7102	Clothing/Uniforms	-	123	-	-	-	100
710 - Commodities Totals:		612	662	1,851	1,000	1,000	1,100
740 - Capital Outlay							
01-204-7504	Computer Equipment	-	-	39	-	-	-
01-204-7505	Computer Software	2,654	2,683	2,916	3,500	3,500	3,000
740 - Capital Outlay Totals:		2,654	2,683	2,955	3,500	3,500	3,000
204 - Court Totals:		106,346	107,614	98,737	97,196	97,206	102,105

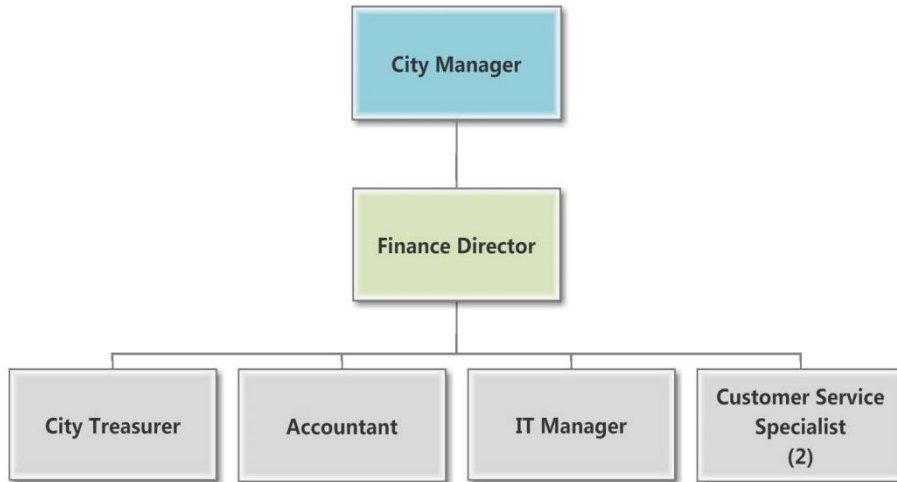
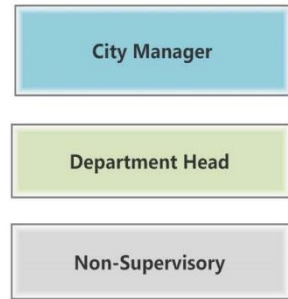
Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
205 - Legal Counsel							
500 - Personnel Services							
01-205-5100	Full Time Salary	82,883	84,531	80,042	88,671	-	-
01-205-5103	SS/Medi Taxes	6,341	6,467	6,123	6,707	-	-
01-205-5113	Unemployment Insurance	456	465	440	482	-	-
01-205-5114	Workers Comp	211	136	106	135	-	-
01-205-5203	Travel/ Meals/ Lodging	80	311	-	500	500	500
01-205-5204	Training/Seminars/Conferences	-	65	-	500	500	500
01-205-5205	Dues/Memberships	1,294	891	83	800	800	500
500 - Personnel Services Totals:		91,264	92,866	86,794	97,795	1,800	1,500
600 - Contractual							
01-205-6210	Legal Services	4,759	1,674	51,324	5,000	75,000	69,000
01-205-6214	Other Professional Services	100	903	72	-	-	200
16-205-6210	Legal Services	7,778	8,151	7,681	9,000	9,000	9,000
600 - Contractual Totals:		12,637	10,728	59,076	14,000	84,000	78,200
710 - Commodities							
01-205-7100	Office Supplies/Publications	709	710	326	250	250	250
01-205-7110	Postage/Shipping	211	205	116	-	-	100
710 - Commodities Totals:		920	915	442	250	250	350
205 - Legal Counsel Totals:		104,821	104,508	146,313	112,045	86,050	80,050

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
207 - Neighborhood Services							
500 - Personnel Services							
01-207-5100	Full Time Salary	96,886	122,815	127,599	128,287	128,287	133,478
01-207-5102	Overtime Salary	1,233	727	949	850	850	850
01-207-5103	SS/Medi Taxes	7,310	8,768	9,060	9,699	9,699	10,211
01-207-5106	KPERS	8,233	11,618	12,702	12,266	12,266	13,258
01-207-5111	Life Insurance	58	104	113	117	117	132
01-207-5112	Medical/Dental Insurance	15,679	39,890	41,295	44,776	44,776	49,991
01-207-5113	Unemployment Insurance	525	627	647	702	702	739
01-207-5114	Workers Comp	8,252	6,946	6,335	7,588	6,757	8,517
01-207-5201	Staffing Services	21,882	-	-	-	-	-
01-207-5202	Employment Services	231	62	14	300	300	100
01-207-5203	Travel/ Meals/ Lodging	2,324	2,828	2,264	2,500	1,000	2,500
01-207-5204	Training/Seminars/Conferences	2,713	1,388	1,811	3,000	1,000	2,000
01-207-5205	Dues/Memberships	520	736	421	600	2,000	1,200
01-207-5206	Employee Appreciation	-	187	-	-	-	-
500 - Personnel Services Totals:		165,847	196,698	203,209	210,685	207,754	222,976
600 - Contractual							
01-207-6102	Electricity	8	-	-	-	-	-
01-207-6104	Telephone	5,305	5,566	6,394	4,800	6,500	6,000
01-207-6105	Other Utility Services	1,564	480	480	600	600	500
01-207-6212	Payments to Contractors	1,157	120	20,088	-	-	-
01-207-6214	Other Professional Services	29,155	40,169	22,635	20,000	20,000	20,000
01-207-6215	Other Insurances	686	464	1,790	700	2,000	1,000
01-207-6301	Advertising	75	-	-	300	300	50
600 - Contractual Totals:		37,950	46,799	51,386	26,400	29,400	27,550
710 - Commodities							
01-207-7100	Office Supplies/Publications	2,902	1,439	2,531	3,500	1,500	2,500
01-207-7101	Other Supplies/Tools	2,066	2,882	2,714	3,000	3,000	2,500
01-207-7102	Clothing/Uniforms	270	547	65	300	300	150
01-207-7110	Postage/Shipping	55	-	62	150	150	100
01-207-7115	Building Demolition	38,740	50,578	-	60,000	30,000	50,000
01-207-7200	Fuel/Oil	2,959	2,953	3,289	2,100	3,500	2,500
01-207-7201	Equipment Repair/Parts/Maintenance	3,203	2,283	4,958	2,000	2,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	3,205	2,199	452	2,000	2,000	2,000
01-207-7300	Reimbursement	4,865	-	-	-	-	-
710 - Commodities Totals:		58,265	62,881	14,070	73,050	42,450	61,750
740 - Capital Outlay							
01-207-7403	Motor Vehicles	-	22,200	-	-	-	-
01-207-7405	Machinery/Equipment	18,084	4,590	27,234	-	-	36,000
01-207-7504	Computer Equipment	613	3,545	1,033	2,500	2,500	1,500
01-207-7505	Computer Software	1,408	921	1,297	1,500	1,500	1,500
740 - Capital Outlay Totals:		20,105	31,257	29,565	4,000	4,000	39,000
207 - Neighborhood Services Totals:		282,167	337,634	298,229	314,135	283,604	351,276
City Manager Division Totals:		1,228,743	1,242,858	1,202,995	1,241,235	1,260,285	1,253,072

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FINANCE DEPARTMENT

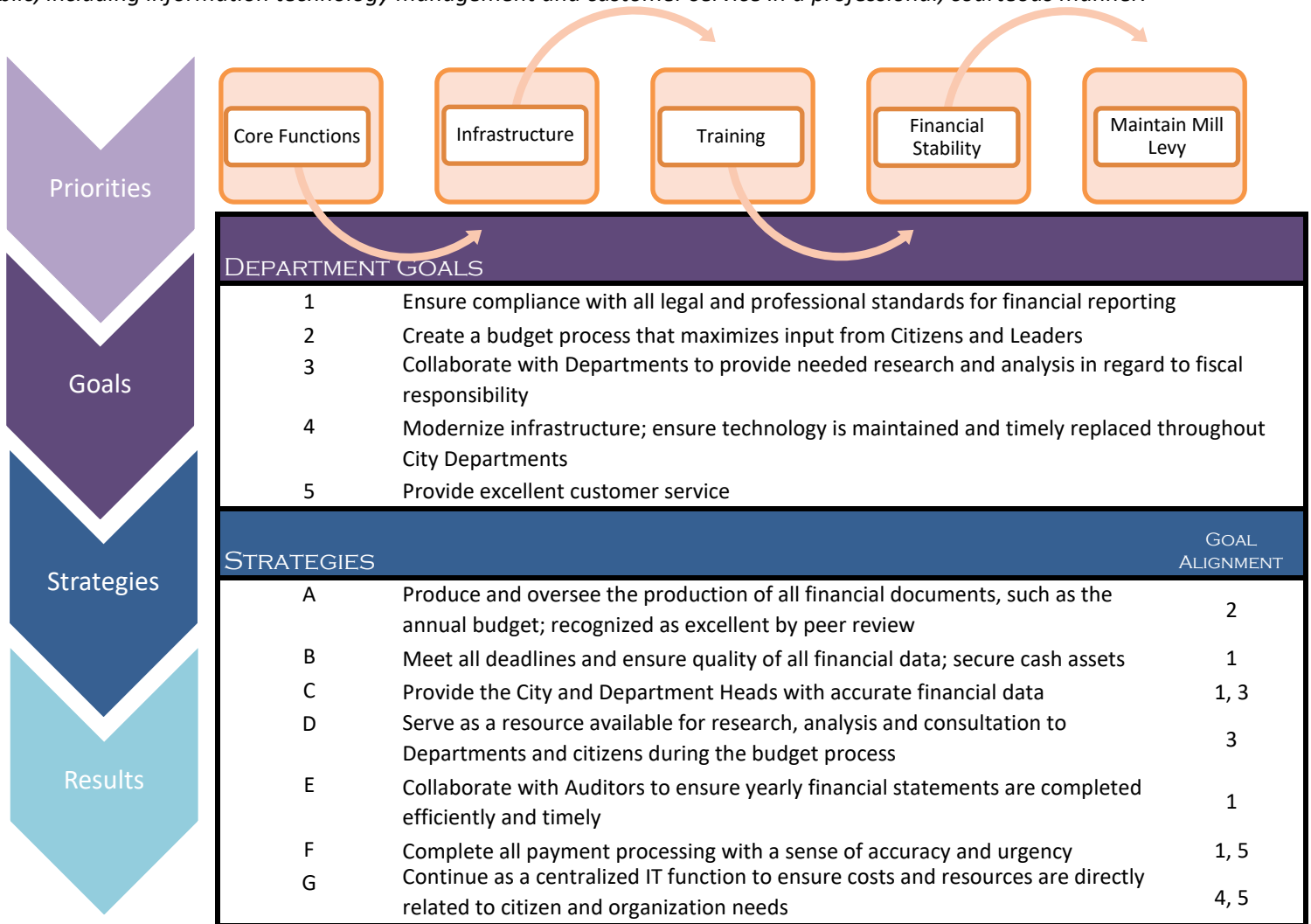
Finance Department
 6 Positions
 6 FTE
 February 1, 2019



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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Percentage of Bi-Weekly payroll transactions issued by direct deposit	99%	98.71%	98.59%	99.43%	99%	99%	F
General Fund Revenue Projection Accuracy	95%	97.55%	99.08%	95.15%	97%	98%	C
Avg Rate of Return on Investments	1.5%	1.13%	1.68%	1.77%	1.50%	1.00%	B
Avg number of calendar days to complete audit fieldwork	3	3	2	1	3	3	E
Direct debt per capita	<\$2500	\$375	\$295	\$193	\$193	\$2,032	A
Direct debt as % of Assessed Valuation	<30%	10.18%	8.34%	3.33%	3.33%	1.39%	A
Workstations per employee	0.8	0.64	0.67	0.67	0.7	0.7	G
IT Expenditures per workstation	\$550.00	\$549.71	\$366.98	\$380.42	\$400.00	\$400.00	G
GFOA Distinguished Budget Presentation Award: Percentage of criteria rated as outstanding (year submitted for next year)	20%	4%	20%	25%	25%	26%	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 comprised 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 bi-weekly 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	2019	2020	2020	2021
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 481,011	\$ 517,341	\$ 510,841	\$ 545,587
Stormwater Fund	\$ -	\$ -	\$ -	\$ -
Water Fund	\$ 83,862	\$ 79,200	\$ 86,200	\$ 87,000
Sewer Fund	\$ 49,272	\$ 45,500	\$ 51,000	\$ 49,600
Sanitation Fund	\$ 36,475	\$ 35,325	\$ 35,325	\$ 34,825
Total Revenues	\$ 650,620	\$ 677,366	\$ 683,366	\$ 717,012
Personnel Services	\$ 401,663	\$ 423,346	\$ 416,846	\$ 452,332
Contractual	\$ 137,817	\$ 130,670	\$ 133,670	\$ 135,580
Commodities	\$ 42,866	\$ 49,900	\$ 59,400	\$ 49,100
Capital Outlay	\$ 68,273	\$ 73,450	\$ 73,450	\$ 80,000
Total Expenditures*	\$ 650,620	\$ 677,366	\$ 683,366	\$ 717,012
Total Positions / FTE	6/6	6/6	6/6	6/6

*Department 209

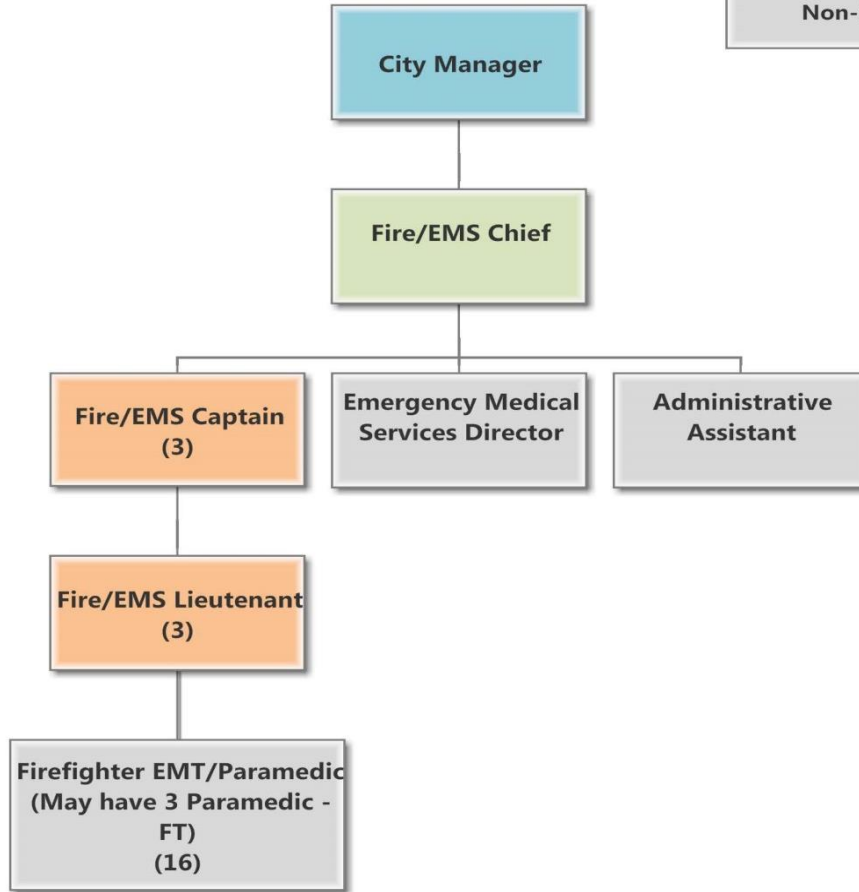
Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
209 - Finance							
500 - Personnel Services							
01-209-5100	Full Time Salary	249,174	260,436	277,038	277,095	277,095	286,774
01-209-5102	Overtime Salary	4,740	4,669	2,750	4,000	4,000	4,000
01-209-5103	SS/Medi Taxes	18,402	19,209	20,227	21,251	21,251	22,244
01-209-5105	Retirement	-	-	-	16,268	16,268	22,825
01-209-5106	KPERS	22,270	24,930	27,647	26,696	26,696	28,699
01-209-5111	Life Insurance	152	158	170	156	156	176
01-209-5112	Medical/Dental Insurance	37,177	43,979	44,597	48,342	48,342	54,451
01-209-5113	Unemployment Insurance	1,320	1,377	-	1,528	1,528	1,599
01-209-5114	Workers Comp	356	299	317	360	360	414
01-209-5202	Employment Services	-	549	687	250	250	250
01-209-5203	Travel/ Meals/ Lodging	4,671	1,949	3,362	4,000	1,000	4,000
01-209-5204	Training/Seminars/Conferences	5,181	5,454	629	5,000	1,500	5,000
01-209-5205	Dues/Memberships	660	1,012	899	1,200	1,200	1,000
01-209-5206	Employee Appreciation	-	224	211	-	-	-
16-209-5204	Training/Seminars/Conferences	4,485	8,795	10,800	8,500	8,500	10,800
16-209-5205	Dues/Memberships	-	-	765	-	-	800
18-209-5204	Training/Seminars/Conferences	4,941	7,527	6,480	4,900	4,900	5,000
18-209-5205	Dues/Memberships	-	-	459	-	-	500
19-209-5204	Training/Seminars/Conferences	3,294	5,018	4,320	3,500	3,500	3,500
19-209-5205	Dues/Memberships	-	-	306	300	300	300
500 - Personnel Services Totals:		356,823	385,584	401,663	423,346	416,846	452,332
600 - Contractual							
01-209-6104	Telephone	9,835	7,906	8,862	8,200	8,200	9,000
01-209-6105	Other Utility Services	20,612	22,371	18,962	22,500	22,500	22,500
01-209-6211	Auditing	33,650	6,950	15,658	20,545	20,545	20,955
01-209-6214	Other Professional Services	6,316	6,521	18,495	7,500	7,500	8,000
01-209-6215	Other Insurances	-	-	-	100	100	100
01-209-6301	Advertising	518	608	639	700	700	700
01-209-6302	Equip Rental/Maintenance Contract	17,697	15,044	16,729	16,000	16,000	16,700
01-209-6303	License Fees	341	348	370	400	400	400
01-209-6305	Service Charges	4,625	5,358	4,909	5,500	5,500	5,500
16-209-6214	Other Professional Services	1,163	1,238	1,451	1,200	1,200	1,200
16-209-6305	Service Charges	22,373	23,956	25,254	23,000	23,000	25,000
18-209-6214	Other Professional Services	570	608	745	600	600	600
18-209-6305	Service Charges	11,015	11,958	12,627	12,000	15,000	12,500
19-209-6214	Other Professional Services	407	430	489	425	425	425
19-209-6305	Service Charges	11,015	11,958	12,627	12,000	12,000	12,000
600 - Contractual Totals:		140,138	115,254	137,817	130,670	133,670	135,580
710 - Commodities							
01-209-7100	Office Supplies/Publications	5,038	5,561	4,841	5,500	5,500	5,000
01-209-7101	Other Supplies/Tools	3,851	741	1,189	800	800	800
01-209-7102	Clothing/Uniforms	261	571	-	500	500	500
01-209-7110	Postage/Shipping	7,209	10,040	6,028	12,000	12,000	12,000
16-209-7100	Office Supplies/Publications	1,751	1,637	3,380	1,800	1,800	1,500
16-209-7101	Other Supplies/Tools	-	-	-	200	200	200
16-209-7110	Postage/Shipping	12,000	11,750	12,000	13,000	20,000	13,000
18-209-7100	Office Supplies/Publications	895	1,006	5,040	3,000	3,000	3,000
18-209-7110	Postage/Shipping	7,200	7,050	4,200	7,500	10,000	7,500
19-209-7100	Office Supplies/Publications	596	691	1,389	600	600	600
19-209-7110	Postage/Shipping	4,800	4,700	4,800	5,000	5,000	5,000
710 - Commodities Totals:		43,600	43,748	42,866	49,900	59,400	49,100
740 - Capital Outlay							
01-209-7405	Machinery/Equipment	-	3,203	881	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	811	-	-	3,500	3,500	3,500
01-209-7504	Computer Equipment	5,418	1,438	1,620	4,700	4,700	3,000
01-209-7505	Computer Software	225	678	3,294	750	750	3,500
15-209-7405	Machinery/Equipment	-	934	-	-	-	-
16-209-7405	Machinery/Equipment	-	2,390	-	2,500	2,500	2,500
16-209-7504	Computer Equipment	4,689	-	1,477	4,000	4,000	2,000
16-209-7505	Computer Software	22,399	22,070	28,736	25,000	25,000	30,000
18-209-7405	Machinery/Equipment	-	1,935	-	-	-	-

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
18-209-7504	Computer Equipment	4,258	-	1,119	2,500	2,500	2,500
18-209-7505	Computer Software	13,824	13,650	18,602	15,000	15,000	18,000
19-209-7405	Machinery/Equipment	-	1,709	-	-	-	-
19-209-7504	Computer Equipment	3,567	400	939	3,500	3,500	1,500
19-209-7505	Computer Software	8,176	8,020	11,605	10,000	10,000	11,500
740 - Capital Outlay Totals:		63,367	56,428	68,273	73,450	73,450	80,000
Finance Department Totals:		603,927	601,015	650,620	677,366	683,366	717,012

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FIRE - EMS DEPARTMENT

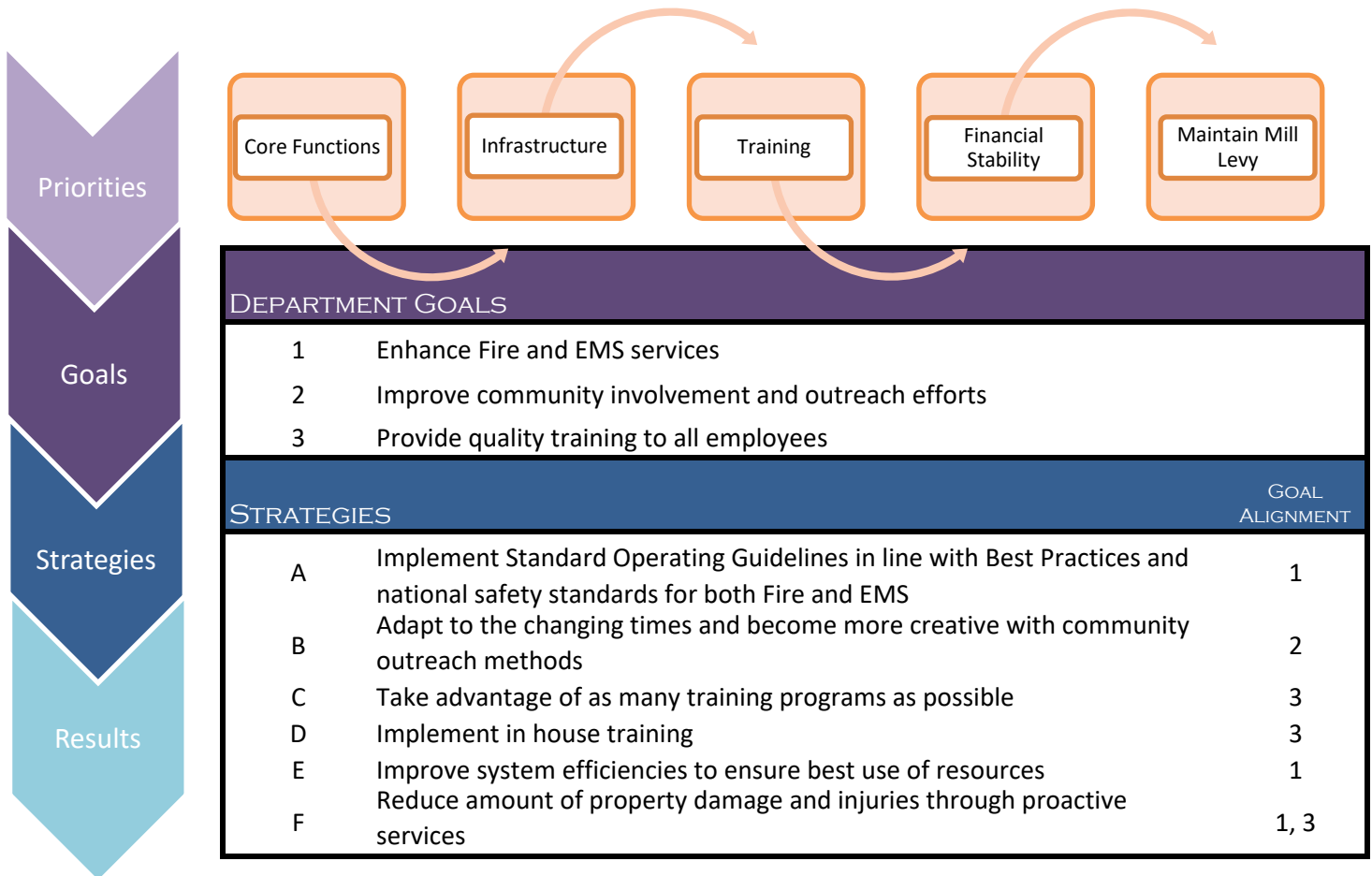
Fire/Emergency Medical Services (EMS) Department
 25 Positions
 25 FTE
 April 15, 2020



Title	Authorized Positions	FTE			
		2018	2019	2020	2021
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	12	15	15	12	12
Paramedic	3	0	0	3	3
Emergency Medical Services Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total	24	24	24	24	24

FIRE - EMS DEPARTMENT

Mission: To meet the health and safety needs of those in our community through professional and efficient planning, training, fire prevention, public education, and delivery of emergency medical services.



Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Total Fire Calls	500	472	552	360	500	550	F
Total EMS Calls	2100	1922	2042	2016	2100	2200	F
Total Fire operations expenditures per capita	\$150	\$140	\$160	\$113	\$168	\$160	A-F
Number of Inspections performed	80	43	83	107	85	100	C
Total Training Hours	2500	3209	2406	1954	2700	2710	D
Avg Response time (Dispatch to Arrival) EMS	6:00	5:53	6:43	6:28	6:00	5:30	E
Avg Response time (Dispatch to Enroute) EMS	1:00	0:56	1:10	2:30	2:00	2:00	E
Avg Response time (Dispatch to Arrival) Fire	6:30	8:39	8:19	7:04	6:00	5:30	E
Avg Response time (Dispatch to Enroute) Fire	1:20	2:21	1:40	1:24	1:20	1:10	E
Property Loss (Dollar Amount)	\$500,000	\$409,125	\$624,645	\$614,925	\$500,000	\$450,000	F
Loss as % of Pre-Incident value	<5%	5.70%	2.40%	3.10%	3%	3%	F

FIRE - EMS DEPARTMENT

Mission: To provide the highest level of life and property protection services by protecting 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 Department and Emergency Medical Services (EMS) provide protection for property and real life. The department is lead by the Fire Chief, with support of an EMS Director, Administrative Assistant, and a staff of trained Firefighter-emt, Firefighter-paramedics, 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 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, funds generated from EMS calls and transfers, and enterprise fund transfers.



Revenue By Fund	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted
General Fund	\$ 3,202,356	\$ 2,912,115	\$ 2,733,970	\$ 2,761,521
Total Revenues*	\$ 3,202,356	\$ 2,912,115	\$ 2,733,970	\$ 2,761,521
Personnel Services	\$ 1,928,831	\$ 2,168,015	\$ 2,043,170	\$ 2,273,671
Contractual	\$ 93,516	\$ 102,750	\$ 102,750	\$ 99,600
Commodities	\$ 152,501	\$ 199,550	\$ 187,250	\$ 177,750
Capital Outlay	\$ 887,216	\$ 301,800	\$ 260,800	\$ 70,500
Debt Service	\$ 140,292	\$ 140,000	\$ 140,000	\$ 140,000
Total Expenditures*	\$ 3,202,356	\$ 2,912,115	\$ 2,733,970	\$ 2,761,521
Total Positions / FTE	25 /25	25 /25	25 /25	25 /25

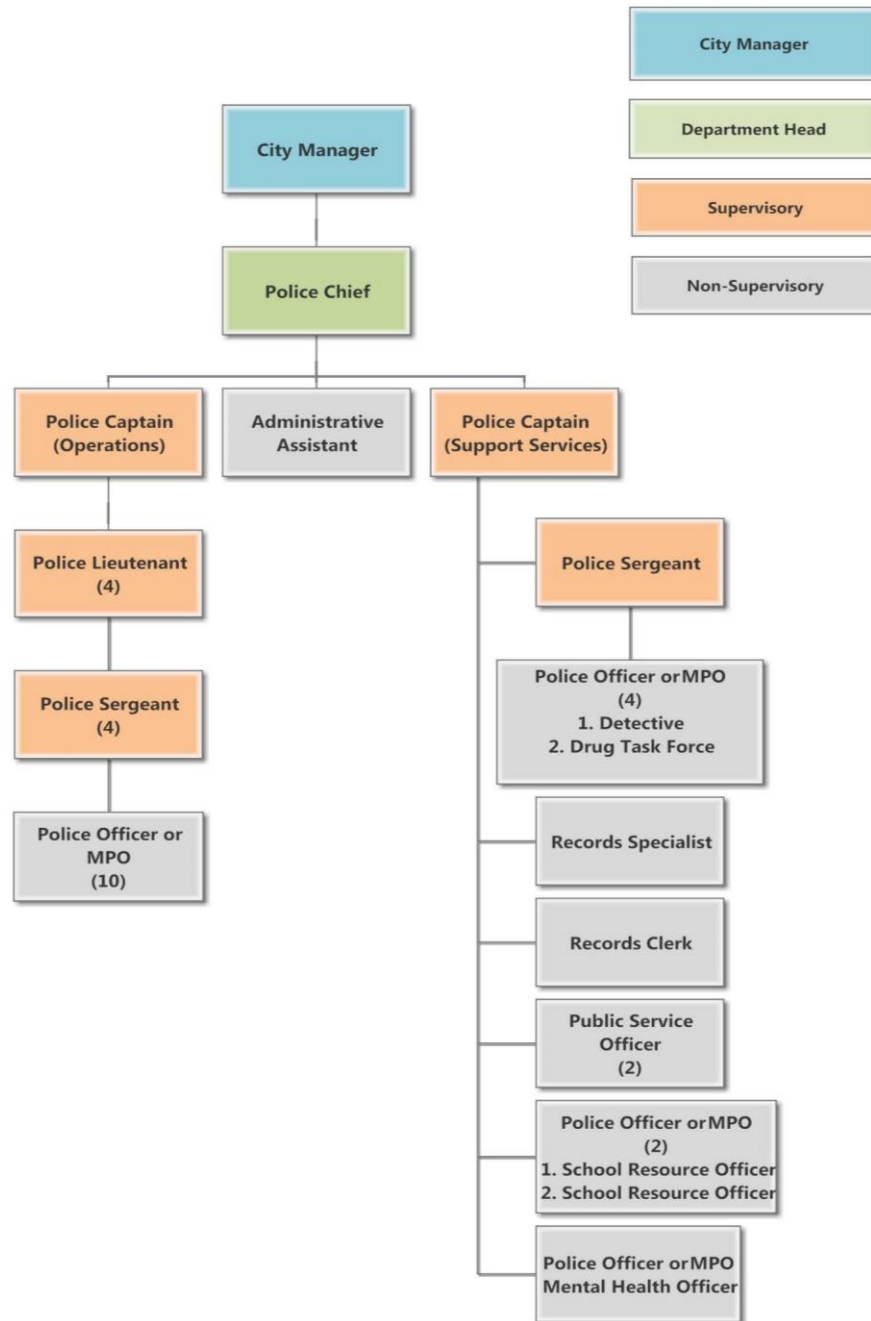
*Department: 310



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
310 - Fire - EMS Department							
500 - Personnel Services							
01-310-5100	Full Time Salary	1,060,254	1,107,746	1,074,902	1,259,182	1,150,000	1,286,244
01-310-5102	Overtime Salary	147,470	171,475	225,094	170,000	170,000	170,000
01-310-5103	SS/Medi Taxes	88,691	94,234	95,502	107,879	107,879	111,403
01-310-5106	KPERS	1,335	1,575	2,501	2,713	2,713	3,102
01-310-5107	KPF	226,235	250,138	274,869	303,300	303,300	325,133
01-310-5111	Life Insurance	791	845	937	975	975	1,057
01-310-5112	Medical/Dental Insurance	184,899	223,024	197,709	242,806	242,806	290,902
01-310-5113	Unemployment Insurance	(6,272)	6,775	-	7,756	7,756	8,009
01-310-5114	Workers Comp	44,467	34,541	35,786	45,554	40,391	56,821
01-310-5201	Staffing Services	-	-	-	1,350	1,350	500
01-310-5202	Employment Services	3,431	2,444	2,053	3,000	3,000	3,000
01-310-5203	Travel/ Meals/ Lodging	7,083	8,242	5,785	10,000	5,000	7,000
01-310-5204	Training/Seminars/Conferences	7,320	9,327	8,830	11,000	5,500	8,000
01-310-5205	Dues/Memberships	980	2,554	4,707	2,500	2,500	2,500
01-310-5206	Employee Appreciation	-	687	155	-	-	-
500 - Personnel Services Totals:		1,766,684	1,913,608	1,928,831	2,168,015	2,043,170	2,273,671
600 - Contractual							
01-310-6102	Electricity	12,680	12,668	13,467	14,000	14,000	14,000
01-310-6103	Natural Gas	6,653	5,696	4,219	7,400	7,400	6,600
01-310-6104	Telephone	3,187	3,548	4,086	3,600	3,600	3,600
01-310-6105	Other Utility Services	2,124	2,194	2,080	2,400	2,400	2,400
01-310-6214	Other Professional Services	9,681	11,947	2,907	13,200	13,200	12,000
01-310-6215	Other Insurances	17,387	22,412	27,373	18,500	18,500	18,500
01-310-6223	Billing Services	36,787	33,364	33,022	38,000	38,000	38,000
01-310-6301	Advertising	221	331	40	1,000	1,000	500
01-310-6302	Equip Rental/Maintenance Contract	725	1,185	6,002	3,000	3,000	3,000
01-310-6303	License Fees	1,356	551	321	1,650	1,650	1,000
600 - Contractual Totals:		90,802	93,895	93,516	102,750	102,750	99,600
710 - Commodities							
01-310-7100	Office Supplies/Publications	3,874	5,309	4,269	4,200	4,200	4,200
01-310-7101	Other Supplies/Tools	7,835	6,815	14,211	9,300	9,300	9,300
01-310-7102	Clothing/Uniforms	12,941	5,673	7,013	11,500	8,000	11,500
01-310-7106	Chemicals	504	3,608	573	1,800	1,000	1,800
01-310-7108	Laboratory Tests/Evaluations	1,265	380	13	1,300	1,300	500
01-310-7109	Medical Supplies	38,138	33,056	52,353	46,000	55,000	46,000
01-310-7110	Postage/Shipping	34	75	39	450	450	450
01-310-7111	Training Materials	1,781	3,167	1,271	8,000	5,000	5,000
01-310-7121	Community Risk Reduction	4,509	3,192	7,610	10,000	5,000	5,000
01-310-7200	Fuel/Oil	25,358	35,785	27,480	32,000	32,000	32,000
01-310-7201	Equipment Repair/Parts/Maintenance	21,047	20,278	14,768	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	29,981	20,036	8,902	34,000	25,000	28,000
01-310-7204	Building Materials/Repairs	53,233	2,835	8,249	12,000	12,000	8,000
01-310-7205	Materials	-	-	1,585	-	-	-
01-310-7301	Refunds	13,659	4,089	4,164	8,000	8,000	5,000
710 - Commodities Totals:		214,159	144,297	152,501	199,550	187,250	177,750
740 - Capital Outlay							
01-310-7402	Capital Improvement	-	18,650	6,960	25,000	10,000	-
01-310-7403	Motor Vehicles	56,000	-	-	-	-	-
01-310-7404	Fire Trucks/Ambulances	-	367,066	817,400	208,300	208,300	-
01-310-7405	Machinery/Equipment	146,619	67,510	52,621	56,000	30,000	58,000
01-310-7406	Office Equipment/Furniture	1,044	-	-	1,500	1,500	1,500
01-310-7504	Computer Equipment	2,985	3,869	3,319	3,500	3,500	3,500
01-310-7505	Computer Software	6,476	5,675	6,916	7,500	7,500	7,500
740 - Capital Outlay Totals:		213,124	462,770	887,216	301,800	260,800	70,500
900 - Debt Service							
01-310-9107	Lease/Cert of Participation Payment	66,909	66,909	140,292	140,000	140,000	140,000
900 - Debt Service Totals:		66,909	66,909	140,292	140,000	140,000	140,000
Fire - EMS Department Totals:		2,351,677	2,681,479	3,202,356	2,912,115	2,733,970	2,761,521

POLICE DEPARTMENT

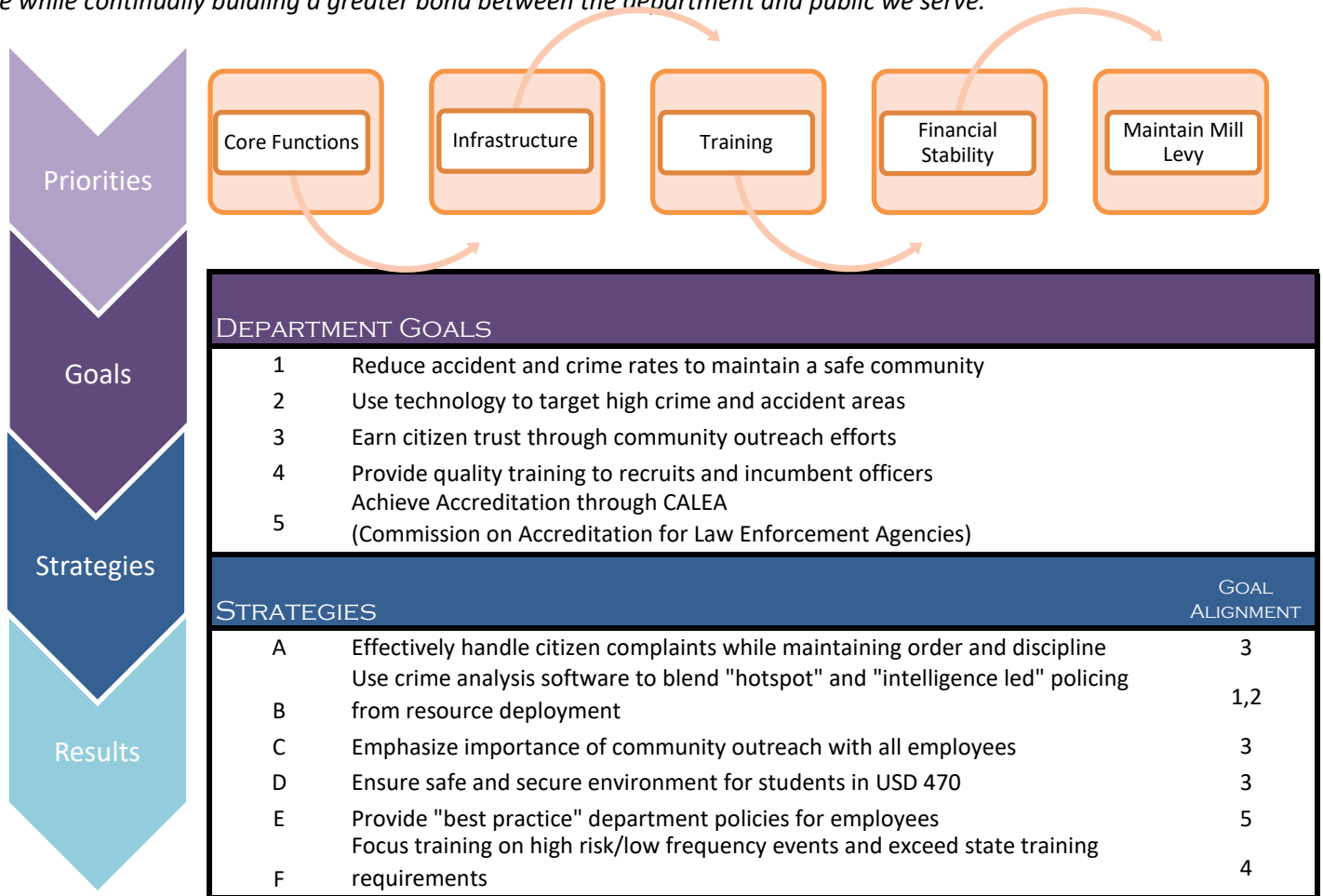
Police Department
32 positions
32 FTE
October 10.10.2020



Title	Authorized Positions	FTE			
		2018	2019	2020	2021
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	15
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	32

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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Crime Index	49.63	53.7	48.2	45.3	42.3	40	B
Number of community outreach events	34	42	42	55	25	34	C
DUI Arrests	48	59	54	54	54	54	B
Sustained complaints	0.66	0	1	1	0	0	A
Violent Crime Index	4.8	5.2	4.2	5.5	4.8	4.8	C
Fatal traffic crashes	1.33	2	2	0	0	0	B
Revised Policies	16	23	12	1	6	6	E
Reviewed Policies	33	31	50	48	33	33	E
Number of part 1 crimes in middle and high schools	3	4	5	3	3	3	D
Number of non-injury traffic accidents	191	195	185	212	190	185	B
Arrests	1273	1252	1048	1120	1000	1000	B
Number of injury traffic accidents	43.6	49	40	49	43	40	B
Average number of training hours per officer	118.3	144	66	90	100	100	F

POLICE DEPARTMENT

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Description: The Police Department provides police protection to all citizens and businesses through patrol services, investigations, drug task force operations, and 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 Service 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 departments progress is reviewed and discussed throughout the department quarterly to ensure we are meeting our goals.

The operations division consists of four patrol shifts which includes Lieutenants, Sergeants, 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 full time in presence in the middle school and high school while patrol provides random prescene in our 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 where we use crime analysis software to review crime and traffic accident trends, past enforcement efforts, and then identify hotspots in which to concentrate our enforcement efforts in the coming month to reduce crime and traffic accidents thus making Arkansas City a safer community. Both divisions work together to enhance our many community outreach programs such as coffee with a cop, popsicle patrol, neighborhood watch, national night out, and DARE camp.

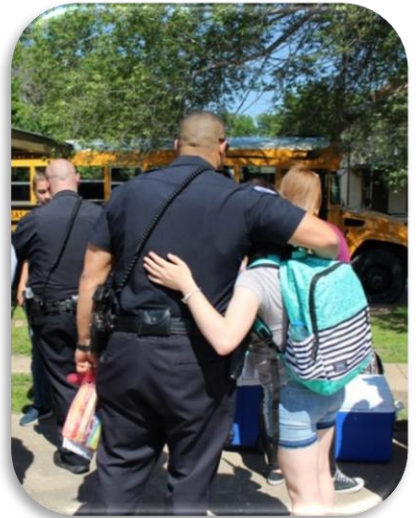
The Police Department is financed from the General Fund and supported by revenues generated from property taxes, sales tax, user fees, and special alcohol funds.

Revenue By Fund	2019	2020	2020	2021
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 2,905,470	\$ 3,057,815	\$ 2,931,804	\$ 3,226,587
Total Revenues*	\$ 2,905,470	\$ 3,057,815	\$ 2,931,804	\$ 3,226,587
Personnel Services	\$ 2,481,991	\$ 2,584,215	\$ 2,472,604	\$ 2,737,387
Contractual	\$ 123,900	\$ 122,200	\$ 122,200	\$ 128,700
Commodities	\$ 120,742	\$ 133,500	\$ 123,500	\$ 136,000
Capital Outlay	\$ 176,648	\$ 215,500	\$ 213,500	\$ 224,500
Debt Service	\$ 2,189	\$ 2,400	\$ -	\$ -
Total Expenditures*	\$ 2,905,470	\$ 3,057,815	\$ 2,931,804	\$ 3,226,587
Total Positions / FTE	31 / 31	31 / 31	31 / 31	32 / 32

*Department: 421



"Connecting with the Community..."



"It's kind of our thing."

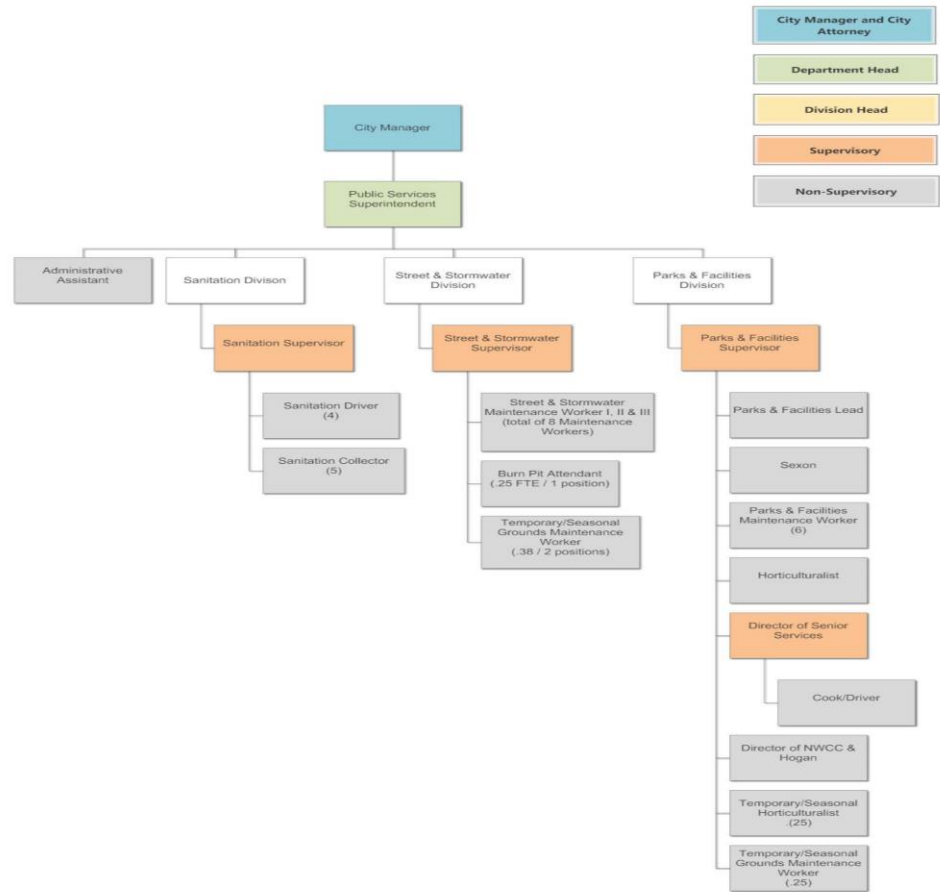


Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
421 - Police Department							
500 - Personnel Services							
01-421-5100	Full Time Salary	1,506,625	1,501,115	1,542,180	1,585,387	1,470,000	1,634,341
01-421-5102	Overtime Salary	77,857	99,561	120,378	95,000	95,000	85,000
01-421-5103	SS/Medi Taxes	115,558	117,352	121,308	126,905	126,905	132,295
01-421-5105	Retirement	-	-	-	-	-	23,770
01-421-5106	KPERS	10,074	6,971	10,767	12,098	12,098	8,533
01-421-5107	KPF	255,555	278,606	309,708	302,063	302,063	333,461
01-421-5111	Life Insurance	1,178	1,145	1,251	1,209	1,209	1,409
01-421-5112	Medical/Dental Insurance	298,763	290,681	293,014	348,089	348,089	403,664
01-421-5113	Unemployment Insurance	(4,340)	2,337	-	9,124	9,124	9,511
01-421-5114	Workers Comp	26,946	23,789	28,116	35,340	34,116	47,403
01-421-5201	Staffing Services	19,701	24,904	18,562	37,000	37,000	25,000
01-421-5202	Employment Services	1,620	1,541	4,137	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	10,905	9,932	12,232	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	13,685	12,157	17,133	16,000	16,000	16,000
01-421-5205	Dues/Memberships	841	2,305	3,071	2,000	7,000	3,000
01-421-5206	Employee Appreciation	-	1,415	135	-	-	-
500 - Personnel Services Totals:		2,334,966	2,373,811	2,481,991	2,584,215	2,472,604	2,737,387
600 - Contractual							
01-421-6102	Electricity	14,204	13,372	12,908	16,000	16,000	15,000
01-421-6103	Natural Gas	3,019	2,883	2,330	3,500	3,500	3,000
01-421-6104	Telephone	8,905	9,591	11,332	9,500	9,500	12,000
01-421-6105	Other Utility Services	7,897	7,683	7,896	8,000	8,000	8,000
01-421-6213	Translation Services	408	157	957	600	600	600
01-421-6214	Other Professional Services	13,347	16,425	13,495	15,000	15,000	15,000
01-421-6215	Other Insurances	21,505	23,320	25,216	23,000	23,000	25,000
01-421-6216	Fidelity Bonds	346	-	300	500	500	500
01-421-6217	Contributions	150	-	-	-	-	-
01-421-6218	Claims/Losses	-	-	1,903	200	200	200
01-421-6222	Janitorial Services	4,985	4,721	5,738	5,000	5,000	6,000
01-421-6224	Animal Control Expense	24,073	33,500	33,519	33,500	33,500	33,500
01-421-6301	Advertising	-	227	1,959	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	4,608	4,549	5,998	4,500	4,500	8,000
01-421-6303	License Fees	-	25	-	400	400	400
01-421-6304	Printing	1,593	706	319	1,000	1,000	-
01-421-6407	Community Policing	-	-	29	-	-	-
600 - Contractual Totals:		105,041	117,159	123,900	122,200	122,200	128,700
710 - Commodities							
01-421-7100	Office Supplies/Publications	3,290	4,787	5,043	5,000	5,000	5,000
01-421-7101	Other Supplies/Tools	18,183	13,467	19,937	18,000	18,000	18,000
01-421-7102	Clothing/Uniforms	14,280	11,314	13,655	11,000	11,000	14,000
01-421-7103	Food Supply	-	-	60	-	-	-
01-421-7104	Prisoner Housing	1,140	2,445	4,024	5,000	5,000	5,000
01-421-7105	Prisoner Medical	906	2,105	1,024	3,000	3,000	3,000
01-421-7110	Postage/Shipping	2,160	1,465	1,685	2,000	2,000	1,500
01-421-7200	Fuel/Oil	37,557	43,599	41,573	45,000	35,000	45,000
01-421-7201	Equipment Repair/Parts/Maintenance	8,812	4,369	3,683	4,500	4,500	4,500
01-421-7202	Motor Vehicle Repair/Parts	28,869	22,271	20,619	25,000	25,000	25,000
01-421-7204	Building Materials/Repairs	10,578	1,872	9,439	15,000	15,000	15,000
710 - Commodities Totals:		125,775	107,694	120,742	133,500	123,500	136,000
740 - Capital Outlay							
01-421-7402	Capital Improvement	-	67,339	5,523	30,000	38,000	35,000
01-421-7403	Motor Vehicles	79,792	59,133	39,754	55,000	55,000	84,000
01-421-7405	Machinery/Equipment	6,992	11,716	21,520	24,000	19,000	24,000
01-421-7406	Office Equipment/Furniture	20	394	3,652	-	-	-
01-421-7502	Communication Equipment	2,340	2,464	125	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	11,572	22,540	35,014	8,000	8,000	8,000
01-421-7504	Computer Equipment	5,950	10,889	17,313	20,000	15,000	10,000
01-421-7505	Computer Software	72,893	54,802	53,747	75,000	75,000	60,000
740 - Capital Outlay Totals:		179,559	229,277	176,648	215,500	213,500	224,500
900 - Debt Service							
01-421-9107	Lease/Cert of Participation Payment	-	-	2,189	2,400	-	-
900 - Debt Service Totals:		-	-	2,189	2,400	-	-
Police Department Totals:		2,745,342	2,827,941	2,905,470	3,057,815	2,931,804	3,226,587

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PUBLIC SERVICES DEPARTMENT

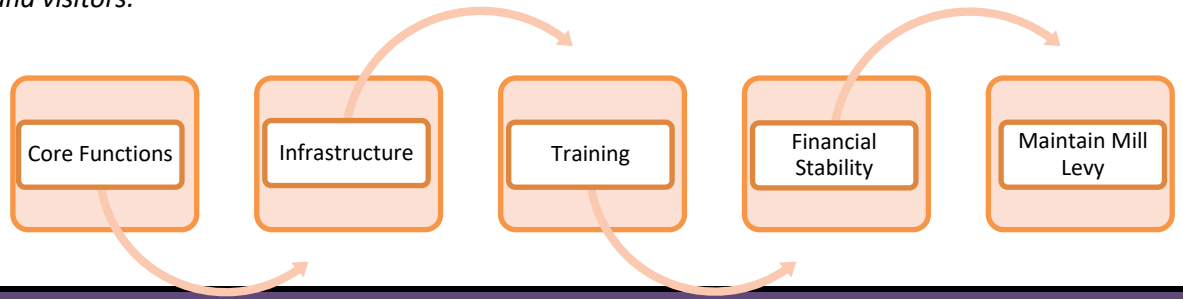
Public Services Department
39 Positions
35.13 FTE
April 15, 2020



Title	Authorized Positions	FTE			
		2018	2019	2020	2021
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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Suggested Improvements from Levee Inspection	<3	4	4	4	4	4	C
Recycling material diverted from landfill (tons)	400	366	401	365	*n/a	*n/a	E
Developed park acreage per 1,000 citizens	20	25.3	25	20.27	20	20	A, B

*Recycling efforts ceased in 2020 due to the increase in recycle costs, as well as risk prevention measures associated with the Covid-19 pandemic.



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.

Revenue By Fund	2019	2020	2020	2021
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 2,374,749	\$ 2,253,709	\$ 2,363,290	\$ 2,298,369
Stormwater Fund	\$ 303,913	\$ 272,721	\$ 226,896	\$ 306,139
Sanitation Fund	\$ 1,096,377	\$ 1,372,371	\$ 1,459,472	\$ 1,261,164
Special Recreation Fund	\$ 14,236	\$ 27,632	\$ 5,000	\$ 46,068
Special Highway Fund	\$ 305,905	\$ 738,900	\$ 574,332	\$ 1,357,500
Capital Improvement Fund	\$ 25,000	\$ -	\$ -	\$ -
Total Revenues	\$ 4,120,180	\$ 4,665,333	\$ 4,628,990	\$ 5,269,240
General Fund Expenditures:				
Personnel Services	\$ 1,110,872	\$ 1,225,359	\$ 1,170,440	\$ 1,264,919
Contractual	\$ 939,550	\$ 529,950	\$ 686,450	\$ 517,650
Commodities	\$ 280,351	\$ 376,150	\$ 359,150	\$ 329,100
Capital Outlay	\$ 43,976	\$ 122,250	\$ 147,250	\$ 186,700
Transfers	\$ -	\$ -	\$ -	\$ -
Stormwater Fund Expenditures:				
Personnel Services	\$ 146,121	\$ 165,521	\$ 148,696	\$ 175,939
Contractual	\$ 28,359	\$ 22,000	\$ 22,000	\$ 23,000
Commodities	\$ 15,260	\$ 16,200	\$ 16,200	\$ 17,200
Capital Outlay	\$ 114,173	\$ 69,000	\$ 40,000	\$ 90,000
Sanitation Fund Expenditures:				
Personnel Services	\$ 528,925	\$ 618,871	\$ 616,472	\$ 661,464
Contractual	\$ 347,382	\$ 357,450	\$ 411,950	\$ 421,150
Commodities	\$ 154,646	\$ 145,050	\$ 180,050	\$ 177,550
Capital Outlay	\$ 65,425	\$ 251,000	\$ 251,000	\$ 1,000
Special Recreation Fund Expenditures:				
Contractual	\$ 5,248	\$ -	\$ -	\$ -
Commodities	\$ 8,988	\$ 5,000	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ 22,632	\$ -	\$ 41,068
Special Highway Fund Expenditures:				
Contractual	\$ 26,936	\$ 152,400	\$ 152,400	\$ 65,000
Commodities	\$ 195,887	\$ 151,500	\$ 151,500	\$ 174,500
Capital Outlay	\$ 83,082	\$ 435,000	\$ 270,432	\$ 1,118,000
Transfers	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund:				
Contractual	\$ 25,000	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures*	\$ 4,120,180	\$ 4,665,333	\$ 4,628,990	\$ 5,269,240
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 park and facility system that is available and accessible to all citizens. The department works with one advisory board to help create a more prosperous community as well as community facilities serving children and senior citizens.

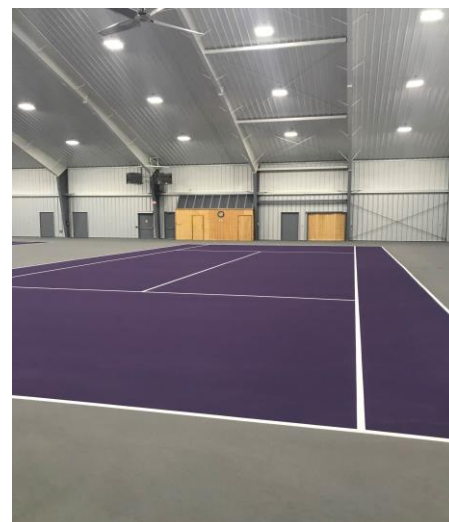
Description: The Parks & Facilities Division is responsible for the maintenance and improvement of all public lands and facilities owned by the City. The City currently maintains and operates several parks, fishing and recreational ponds, cemeteries, hike and bike trails, and departmental facilities.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

The Parks & Facilities Division includes a Lead, Maintenance Workers, Sexton, Horticulturalist, 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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Mowing/trimming city-owned facilities (hours)	265	260	267	246	263	265	A
Set - Up for events (days)	48	43	40	40	40	48	B
Electrical and Plumbing issues	30	50	56	47	30	30	A
Parks containing surveillance cameras (QTY)	4	1	1	1	1	1	D
Handicapped accessible equipment in parks (%)	100%	100%	100%	100%	100%	100%	A, B, C
Grave openings/closings (QTY)	43	46	47	55	45	45	E
Full Time Equivalents per 1,000 population	1	0.85	0.85	0.86	0.9	0.9	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.

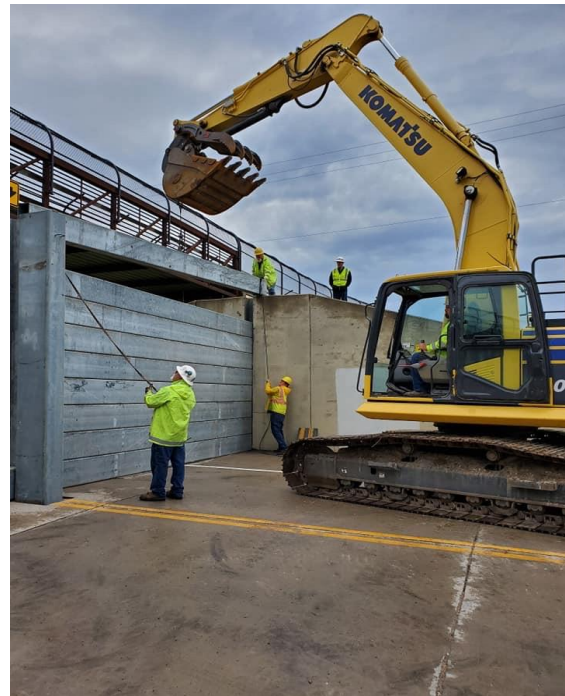
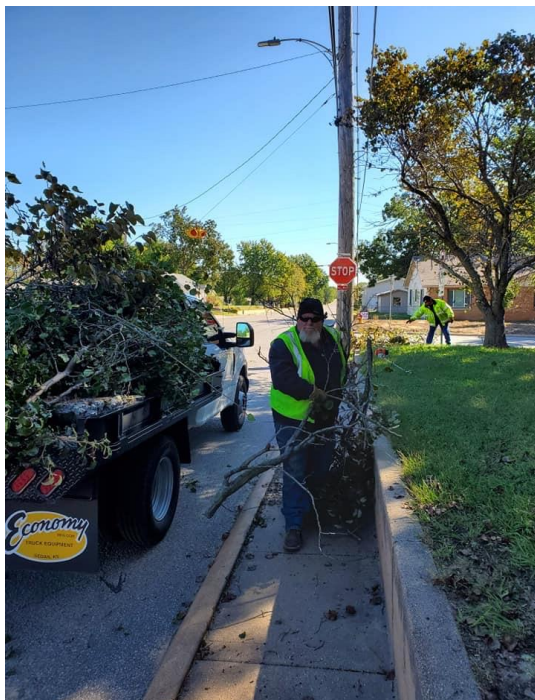
Description: The street crew is responsible for maintaining 63 miles of asphalt, 24 miles of brick, 14 miles of gravel and 3 miles of concrete roads. This includes street sweeping, pot hole maintenance, chip sealing and snow and debris removal. In addition, the street crew sets and maintains all signage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

Stormwater drains and levies are consistently monitored and cleaned of debris to provide easy run-off of rain and flood waters. Maintenance includes excavating ditches and clearing inlets to ensure there are no blockages.

The Street and 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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Street Sweeping (per linear mile)	175	169	173	228	300	400	C, D
Street Signs Replaced	182	170	186	162	200	200	B
Culverts and Ditches Cleaned (Linear Feet)	900	820	810	954	710	750	D
Curbs Repaired (Linear Feet)	800	700	713	996	250	250	C, D
Mowing Completed (linear feet)	9,000,000	7,197,696	8,543,040	6,369,000	8,250,050	8,250,050	C, D
Trouble calls received on traffic lights	40	56	48	58	45	42	B
Potholes Repaired	650	680	687	882	850	850	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 recycle 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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Special pickups	125	102	121	101	70	70	C,D
Recyclables diverted from landfill (tons)*	400	366	401	365	n/a	n/a	A
Quantity to landfill (tons)	7,000	7,467	6,898	7,401	8,000	8,000	D
Residential Customers	4,200	4,028	4,187	4,762	4,195	4,195	D
Commercial Customers	450	485	455	532	550	550	B, C, D
Missed pick-up calls	260	273	190	96	90	90	B

*Recycling efforts ceased in 2020 due to the increase in recycle costs, as well as risk prevention measures associated with the Covid-19 pandemic.



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
530 - Park & Facilities							
500 - Personnel Services							
01-530-5100	Full Time Salary	291,654	288,822	247,804	267,850	240,000	269,885
01-530-5102	Overtime Salary	5,512	4,867	5,217	4,500	4,500	4,500
01-530-5103	SS/Medi Taxes	21,354	21,226	18,078	20,582	20,582	20,990
01-530-5106	KPERS	25,876	26,648	24,243	25,856	25,856	27,082
01-530-5111	Life Insurance	308	289	291	312	312	352
01-530-5112	Medical/Dental Insurance	83,662	82,533	70,760	85,203	70,000	87,115
01-530-5113	Unemployment Insurance	1,533	1,523	907	1,480	1,480	1,509
01-530-5114	Workers Comp	6,505	5,886	5,039	6,881	6,196	8,288
01-530-5201	Staffing Services	22,319	-	-	-	-	-
01-530-5202	Employment Services	523	1,205	1,344	1,500	1,500	800
01-530-5203	Travel/ Meals/ Lodging	-	-	-	1,000	1,000	200
01-530-5204	Training/Seminars/Conferences	-	-	-	1,500	1,500	500
01-530-5205	Dues/Memberships	-	648	789	700	800	750
01-530-5206	Employee Appreciation	-	225	351	-	-	-
500 - Personnel Services Totals:		459,244	433,872	374,822	417,364	373,726	421,971
600 - Contractual							
01-530-6102	Electricity	26,777	24,913	22,396	29,500	29,500	27,000
01-530-6103	Natural Gas	14,772	14,592	9,925	18,000	18,000	12,000
01-530-6104	Telephone	1,212	1,201	1,384	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,915	2,074	1,862	3,000	3,000	3,000
01-530-6212	Payments to Contractors	287	63	254	1,200	1,200	1,200
01-530-6214	Other Professional Services	762	9,340	5,887	5,000	10,000	10,000
01-530-6215	Other Insurances	17,148	17,969	21,754	20,000	20,000	20,000
01-530-6218	Claims/Losses	5,528	5,656	42,869	2,000	2,000	2,000
01-530-6222	Janitorial Services	-	-	49	-	-	-
01-530-6301	Advertising	76	296	-	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,571	330	10,170	10,000	6,000	6,000
01-530-6303	License Fees	63	26	27	100	100	100
20-530-6214	Other Professional Services	-	14,000	5,248	-	-	-
600 - Contractual Totals:		71,108	90,459	121,824	90,800	91,800	83,300
710 - Commodities							
01-530-7100	Office Supplies/Publications	141	397	422	500	500	500
01-530-7101	Other Supplies/Tools	34,979	36,671	47,074	40,000	37,000	37,000
01-530-7102	Clothing/Uniforms	4,235	3,640	5,875	8,000	8,000	7,000
01-530-7106	Chemicals	11,065	8,627	9,382	15,000	15,000	15,000
01-530-7110	Postage/Shipping	-	47	21	50	50	50
01-530-7200	Fuel/Oil	12,856	16,568	16,161	22,000	20,000	20,000
01-530-7201	Equipment Repair/Parts/Maintenance	9,892	27,631	11,582	32,000	25,000	25,000
01-530-7202	Motor Vehicle Repair/Parts	5,342	6,784	7,613	13,000	10,000	10,000
01-530-7204	Building Materials/Repairs	22,626	15,365	31,999	40,000	40,000	35,000
01-530-7205	Materials	550	1,465	302	5,000	5,000	5,000
20-530-7101	Other Supplies/Tools	12,292	-	8,988	5,000	5,000	5,000
710 - Commodities Totals:		113,979	117,196	139,419	180,550	165,550	159,550
740 - Capital Outlay							
01-530-7402	Capital Improvement	-	212,370	-	-	-	175,000
01-530-7403	Motor Vehicles	25,000	134,810	13,250	-	-	-
01-530-7405	Machinery/Equipment	16,433	9,075	22,764	85,000	135,000	-
01-530-7504	Computer Equipment	478	815	349	1,000	1,000	1,000
01-530-7505	Computer Software	980	-	396	500	500	500
20-530-7405	Machinery/Equipment	-	-	-	22,632	-	41,068
740 - Capital Outlay Totals:		42,892	357,070	36,758	109,132	136,500	217,568
800 - Transfers							
01-530-8002	Transfer to CIP	85,756	-	-	-	-	-
800 - Transfers Totals:		85,756	-	-	-	-	-
530 - Park & Facilities Totals:		772,980	998,596	672,822	797,846	767,576	882,389

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
532 - Paris Park Pool							
600 - Contractual							
01-532-6102	Electricity	9,450	9,543	9,460	12,000	10,000	10,000
01-532-6104	Telephone	252	100	75	300	300	100
01-532-6214	Other Professional Services	39,897	38,936	39,556	46,000	46,000	46,000
600 - Contractual Totals:		49,599	48,579	49,091	58,300	56,300	56,100
710 - Commodities							
01-532-7101	Other Supplies/Tools	1,998	318	759	3,000	3,000	3,000
01-532-7106	Chemicals	9,209	8,411	10,199	14,000	14,000	12,000
01-532-7201	Equipment Repair/Parts/Maintenance	1,672	6,585	2,805	4,000	4,000	4,000
01-532-7204	Building Materials/Repairs	10,676	11,087	10,316	15,000	15,000	10,000
710 - Commodities Totals:		23,555	26,401	24,079	36,000	36,000	29,000
740 - Capital Outlay							
01-532-7405	Machinery/Equipment	3,370	-	-	5,000	5,000	5,000
740 - Capital Outlay Totals:		3,370	-	-	5,000	5,000	5,000
532 - Paris Park Pool Totals:		76,524	74,980	73,170	99,300	97,300	90,100

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
533 - Riverview Cemetery							
500 - Personnel Services							
01-533-5100	Full Time Salary	68,996	71,889	73,608	74,184	74,184	75,442
01-533-5102	Overtime Salary	1,880	1,735	1,711	1,500	1,500	1,500
01-533-5103	SS/Medi Taxes	5,138	5,197	5,207	5,721	5,721	5,886
01-533-5106	KPERS	6,209	6,923	7,442	7,187	7,187	7,594
01-533-5111	Life Insurance	76	79	85	78	78	88
01-533-5112	Medical/Dental Insurance	14,939	30,303	30,678	33,278	33,278	36,710
01-533-5113	Unemployment Insurance	369	373	374	411	411	423
01-533-5114	Workers Comp	3,424	2,637	2,790	3,136	2,601	3,721
01-533-5202	Employment Services	160	193	126	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	100
01-533-5205	Dues/Memberships	-	-	-	-	-	20
01-533-5206	Employee Appreciation	-	269	40	-	-	-
500 - Personnel Services Totals:		101,192	119,597	122,061	125,895	125,360	131,684
600 - Contractual							
01-533-6102	Electricity	4,778	4,623	5,201	6,000	6,000	5,400
01-533-6103	Natural Gas	3,681	3,786	3,213	8,000	8,000	8,000
01-533-6104	Telephone	701	801	922	1,200	1,200	1,000
01-533-6105	Other Utility Services	959	1,378	1,360	1,500	1,500	1,500
01-533-6214	Other Professional Services	127	-	121	500	500	500
01-533-6215	Other Insurances	2,937	2,953	3,535	3,200	3,200	3,000
01-533-6301	Advertising	-	-	-	250	250	200
01-533-6302	Equip Rental/Maintenance Contract	84	2,276	440	300	300	300
600 - Contractual Totals:		13,268	15,817	14,793	20,950	20,950	19,900
710 - Commodities							
01-533-7100	Office Supplies/Publications	25	132	191	500	500	300
01-533-7101	Other Supplies/Tools	9,731	6,604	13,422	12,000	12,000	10,000
01-533-7102	Clothing/Uniforms	1,612	1,331	1,709	1,900	1,900	1,900
01-533-7200	Fuel/Oil	3,086	3,034	3,242	5,000	5,000	5,000
01-533-7201	Equipment Repair/Parts/Maintenance	6,294	10,802	9,548	12,500	12,500	12,500
01-533-7202	Motor Vehicle Repair/Parts	2,107	1,153	1,363	5,000	5,000	5,000
01-533-7204	Building Materials/Repairs	3,766	2,400	595	6,000	4,000	4,000
01-533-7205	Materials	7,829	2,195	-	2,500	2,500	2,500
01-533-7301	Refunds	405	730	1,130	500	500	500
710 - Commodities Totals:		34,856	28,381	31,200	45,900	43,900	41,700
740 - Capital Outlay							
01-533-7402	Capital Improvement	-	36,528	-	-	-	-
01-533-7405	Machinery/Equipment	-	2,600	4,326	25,000	-	-
01-533-7504	Computer Equipment	648	60	765	1,000	1,000	1,000
01-533-7505	Computer Software	111	-	66	500	500	500
740 - Capital Outlay Totals:		759	39,188	5,157	26,500	1,500	1,500
533 - Riverview Cemetery Totals:		150,074	202,983	173,211	219,245	191,710	194,784

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
540 - Public Works Administration							
500 - Personnel Services							
01-540-5203	Travel/ Meals/ Lodging	-	490	-	-	-	-
19-540-5100	Full Time Salary	171,652	157,333	69,247	-	-	-
19-540-5102	Overtime Salary	3,840	6,662	1,635	-	-	-
19-540-5103	SS/Medi Taxes	13,006	12,248	5,226	-	-	-
19-540-5106	KPERS	15,365	15,212	6,744	-	-	-
19-540-5111	Life Insurance	112	98	52	-	-	-
19-540-5112	Medical/Dental Insurance	24,042	22,531	9,067	-	-	-
19-540-5113	Unemployment Insurance	931	877	375	-	-	-
19-540-5114	Workers Comp	5,440	5,927	3,386	-	-	-
	500 - Personnel Services Totals:	234,389	221,378	95,730	-	-	-
600 - Contractual							
01-540-6215	Other Insurances	868	848	1,074	-	-	-
01-540-6218	Claims/Losses	67	-	2,287	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	158	-	-	-	-	-
	600 - Contractual Totals:	1,093	848	3,361	-	-	-
710 - Commodities							
01-540-7100	Office Supplies/Publications	-	92	57	-	-	-
01-540-7101	Other Supplies/Tools	14	99	71	-	-	-
01-540-7102	Clothing/Uniforms	-	357	171	-	-	-
01-540-7200	Fuel/Oil	168	377	122	-	-	-
01-540-7202	Motor Vehicle Repair/Parts	-	757	-	-	-	-
	710 - Commodities Totals:	183	1,681	421	-	-	-
740 - Capital Outlay							
01-540-7406	Office Equipment/Furniture	100	-	-	-	-	-
	740 - Capital Outlay Totals:	100	-	-	-	-	-
	540 - Public Works Administration Totals:	235,764	223,907	99,511	-	-	-

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
541 - Sanitation							
500 - Personnel Services							
19-541-5100	Full Time Salary	195,659	213,087	270,552	363,546	380,000	380,010
19-541-5102	Overtime Salary	10,911	12,749	18,365	19,000	19,000	19,000
19-541-5103	SS/Medi Taxes	14,869	16,489	20,879	30,444	30,444	32,086
19-541-5105	Retirement	-	-	-	20,415	20,415	22,973
19-541-5106	KPERS	17,677	21,207	28,546	38,244	38,244	41,397
19-541-5111	Life Insurance	266	302	359	433	433	489
19-541-5112	Medical/Dental Insurance	60,486	50,010	74,877	114,553	105,000	129,472
19-541-5113	Unemployment Insurance	1,052	(4,916)	10	2,189	2,189	2,307
19-541-5114	Workers Comp	15,634	14,042	14,560	25,747	16,447	29,630
19-541-5199	(To) From Other Dept	84,657	-	-	-	-	-
19-541-5202	Employment Services	2,281	3,788	3,811	3,000	3,000	3,000
19-541-5203	Travel/ Meals/ Lodging	154	2,324	331	300	300	300
19-541-5204	Training/Seminars/Conferences	46	1,950	375	500	500	300
19-541-5205	Dues/Memberships	56	534	507	500	500	500
19-541-5206	Employee Appreciation	-	146	20	-	-	-
500 - Personnel Services Totals:		403,748	331,714	433,195	618,871	616,472	661,464
600 - Contractual							
19-541-6102	Electricity	4,778	4,683	4,619	5,000	5,000	5,000
19-541-6103	Natural Gas	3,850	3,882	2,575	4,000	4,000	4,000
19-541-6104	Telephone	351	400	561	400	400	500
19-541-6105	Other Utility Services	1,259	2,074	1,799	1,300	1,300	2,000
19-541-6212	Payments to Contractors	237,055	239,382	248,400	300,000	350,000	350,000
19-541-6214	Other Professional Services	49,448	35,460	70,152	35,000	35,000	48,000
19-541-6215	Other Insurances	9,106	11,414	13,048	7,500	12,000	7,500
19-541-6218	Claims/Losses	-	64	5,536	2,000	2,000	2,000
19-541-6301	Advertising	325	520	308	600	600	500
19-541-6302	Equip Rental/Maintenance Contract	452	1,442	385	1,600	1,600	1,600
19-541-6303	License Fees	94	37	-	50	50	50
600 - Contractual Totals:		306,717	299,358	347,382	357,450	411,950	421,150
710 - Commodities							
19-541-7100	Office Supplies/Publications	239	574	596	500	500	500
19-541-7101	Other Supplies/Tools	20,567	23,057	27,825	15,000	40,000	40,000
19-541-7102	Clothing/Uniforms	5,233	6,483	7,830	6,500	6,500	7,000
19-541-7103	Food Supply	-	10	-	-	-	-
19-541-7110	Postage/Shipping	5	50	34	50	50	50
19-541-7200	Fuel/Oil	50,952	59,186	61,715	50,000	60,000	60,000
19-541-7201	Equipment Repair/Parts/Maintenance	1,433	10,795	22,153	20,000	20,000	30,000
19-541-7202	Motor Vehicle Repair/Parts	45,482	37,132	27,078	45,000	45,000	30,000
19-541-7204	Building Materials/Repairs	2,687	11,549	7,415	8,000	8,000	10,000
710 - Commodities Totals:		126,599	148,836	154,646	145,050	180,050	177,550
740 - Capital Outlay							
19-541-7403	Motor Vehicles	-	25,500	13,250	250,000	250,000	-
19-541-7405	Machinery/Equipment	347,205	13,900	52,175	-	-	-
19-541-7504	Computer Equipment	-	-	-	1,000	1,000	1,000
19-541-7505	Computer Software	450	-	-	-	-	-
740 - Capital Outlay Totals:		347,655	39,400	65,425	251,000	251,000	1,000
541 - Sanitation Totals:		1,184,718	819,309	1,000,647	1,372,371	1,459,472	1,261,164

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
542 - Streets							
500 - Personnel Services							
01-542-5100	Full Time Salary	152,709	148,725	224,164	228,183	228,183	241,117
01-542-5102	Overtime Salary	6,211	6,394	11,011	6,000	6,000	6,000
01-542-5103	SS/Medi Taxes	11,495	11,357	17,073	19,240	19,240	20,466
01-542-5105	Retirement	-	-	-	20,415	20,415	22,973
01-542-5106	KPERS	13,711	14,217	22,572	24,169	24,169	26,405
01-542-5111	Life Insurance	175	167	253	250	250	282
01-542-5112	Medical/Dental Insurance	42,470	36,899	57,728	70,413	65,000	74,659
01-542-5113	Unemployment Insurance	818	816	1,225	1,383	1,383	1,471
01-542-5114	Workers Comp	10,435	9,910	10,487	11,483	11,484	13,337
01-542-5199	(To) From Other Dept	(103,399)	-	-	-	-	-
01-542-5201	Staffing Services	165,111	115,158	38,071	50,000	50,000	45,000
01-542-5202	Employment Services	1,182	2,296	1,427	2,000	2,000	2,000
01-542-5203	Travel/ Meals/ Lodging	139	35	44	300	300	200
01-542-5204	Training/Seminars/Conferences	46	150	168	1,000	1,000	500
01-542-5205	Dues/Memberships	309	488	382	400	400	500
01-542-5206	Employee Appreciation	-	-	90	-	-	-
500 - Personnel Services Totals:		301,410	346,611	384,695	435,236	429,824	454,910
600 - Contractual							
01-542-6102	Electricity	217,296	210,121	215,466	225,000	225,000	225,000
01-542-6103	Natural Gas	3,850	3,882	2,575	4,000	4,000	4,000
01-542-6104	Telephone	2,416	2,403	2,966	2,500	2,500	3,200
01-542-6105	Other Utility Services	750	812	687	800	800	800
01-542-6212	Payments to Contractors	-	-	430,910	48,500	200,000	50,000
01-542-6214	Other Professional Services	8,024	16,021	34,710	13,000	13,000	13,000
01-542-6215	Other Insurances	19,335	19,920	25,188	20,000	20,000	20,000
01-542-6301	Advertising	219	349	-	200	200	200
01-542-6302	Equip Rental/Maintenance Contract	317	8,487	6,981	2,000	8,000	2,000
01-542-6303	License Fees	55	191	68	200	200	200
21-542-6212	Payments to Contractors	1,360,440	181,484	24,185	147,400	147,400	60,000
21-542-6214	Other Professional Services	2,590	20,173	2,751	5,000	5,000	5,000
58-542-6212	Payments to Contractors	20,951	-	-	-	-	-
68-542-6212	Payments to Contractors	1,808,169	192,312	25,000	-	-	-
600 - Contractual Totals:		3,444,413	3,444,413	771,487	468,600	626,100	383,400
710 - Commodities							
01-542-7100	Office Supplies/Publications	567	820	436	1,000	1,000	1,000
01-542-7101	Other Supplies/Tools	8,992	14,861	16,046	10,000	10,000	15,000
01-542-7102	Clothing/Uniforms	4,721	5,408	7,349	6,000	6,000	6,000
01-542-7110	Postage/Shipping	7	3	191	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenance	48,110	13,910	31,406	20,000	20,000	20,000
01-542-7204	Building Materials/Repairs	2,743	10,693	4,507	5,000	5,000	5,000
01-542-7205	Materials	11,702	19,411	1,369	20,000	20,000	10,000
01-542-7207	Street Flags and Signs	4,254	11,016	17,249	20,000	20,000	15,000
21-542-7200	Fuel/Oil	37,878	30,004	39,084	35,000	35,000	35,000
21-542-7201	Equipment Repair/Parts/Maintenance	47,756	36,685	66,696	50,000	50,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	12,114	6,162	5,871	15,000	15,000	18,000
21-542-7204	Building Materials/Repairs	-	1,249	1,418	1,500	1,500	1,500
21-542-7205	Materials	304,433	2,759	82,819	50,000	50,000	70,000
710 - Commodities Totals:		483,277	152,981	274,441	233,600	233,600	246,600
740 - Capital Outlay							
01-542-7504	Computer Equipment	477	1,254	1,124	1,000	1,000	1,000
01-542-7505	Computer Software	602	-	198	1,000	1,000	1,000
21-542-7402	Capital Improvement	-	-	-	285,000	200,432	858,000
21-542-7403	Motor Vehicles	-	47,227	30,907	80,000	-	240,000
21-542-7405	Machinery/Equipment	-	6,595	52,175	70,000	70,000	20,000
740 - Capital Outlay Totals:		1,079	55,076	84,404	437,000	272,432	1,120,000
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:		4,541,362	4,198,956	1,515,027	1,574,436	1,561,956	2,204,910

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
544 - Stormwater							
500 - Personnel Services							
15-544-5100	Full Time Salary	114,341	113,001	97,337	104,351	97,000	109,906
15-544-5102	Overtime Salary	3,000	4,104	4,897	4,000	4,000	4,000
15-544-5103	SS/Medi Taxes	8,516	8,586	7,424	8,189	8,189	8,714
15-544-5106	KPERS	10,206	10,965	10,031	10,288	10,288	11,242
15-544-5111	Life Insurance	104	96	116	117	117	132
15-544-5112	Medical/Dental Insurance	28,828	25,593	25,024	31,949	27,000	34,316
15-544-5113	Unemployment Insurance	608	616	37	589	589	626
15-544-5114	Workers Comp	2,445	2,528	1,256	6,038	1,513	7,003
15-544-5199	(To) From Other Dept	14,110	-	-	-	-	-
500 - Personnel Services Totals:		182,158	165,491	146,121	165,521	148,696	175,939
600 - Contractual							
15-544-6212	Payments to Contractors	35,606	41,100	15,064	20,000	20,000	20,000
15-544-6214	Other Professional Services	210	1,640	13,295	2,000	2,000	3,000
15-544-6303	License Fees	60	60	-	-	-	-
600 - Contractual Totals:		35,876	42,800	28,359	22,000	22,000	23,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	3,821	5,547	1,001	2,000	2,000	2,000
15-544-7106	Chemicals	3,556	1,996	3,461	4,000	4,000	5,000
15-544-7201	Equipment Repair/Parts/Maintenance	-	-	3,797	-	-	-
15-544-7202	Motor Vehicle Repair/Parts	-	131	41	200	200	200
15-544-7205	Materials	4,246	11,535	6,960	10,000	10,000	10,000
710 - Commodities Totals:		11,623	19,210	15,260	16,200	16,200	17,200
740 - Capital Outlay							
15-544-7402	Capital Improvement	-	227,723	12,973	50,000	30,000	90,000
15-544-7403	Motor Vehicles	-	-	30,907	19,000	10,000	-
15-544-7405	Machinery/Equipment	57,433	2,985	70,294	-	-	-
740 - Capital Outlay Totals:		57,433	230,708	114,173	69,000	40,000	90,000
544 - Stormwater Totals:		287,089	458,208	303,913	272,721	226,896	306,139

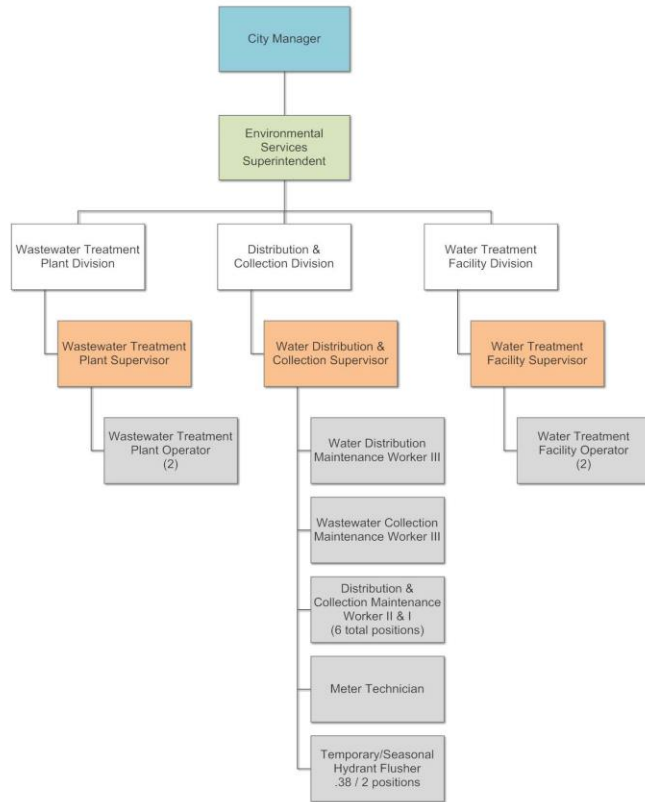
Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
770 - Northwest Community Center							
500 - Personnel Services							
01-770-5100	Full Time Salary	32,371	32,454	32,486	33,317	33,317	32,975
01-770-5102	Overtime Salary	732	1,230	1,669	1,000	1,000	1,000
01-770-5103	SS/Medi Taxes	2,408	2,453	2,471	2,518	2,518	2,523
01-770-5106	KPERS	2,899	3,168	3,375	3,163	3,163	3,255
01-770-5111	Life Insurance	35	26	28	39	39	44
01-770-5112	Medical/Dental Insurance	4,101	4,579	4,672	5,066	5,066	5,649
01-770-5113	Unemployment Insurance	172	175	177	187	187	187
01-770-5114	Workers Comp	-	-	1,428	1,184	971	1,242
500 - Personnel Services Totals:		42,719	44,084	46,307	46,474	46,261	46,875
600 - Contractual							
01-770-6102	Electricity	3,610	3,121	4,119	4,200	4,200	4,200
01-770-6103	Natural Gas	2,197	2,495	1,957	3,000	3,000	3,000
01-770-6104	Telephone	701	860	922	1,000	1,000	1,000
01-770-6105	Other Utility Services	1,005	1,140	965	1,300	1,300	1,300
01-770-6214	Other Professional Services	74	266	110	500	500	500
600 - Contractual Totals:		7,588	7,882	8,074	10,000	10,000	10,000
710 - Commodities							
01-770-7100	Office Supplies/Publications	125	465	159	500	500	500
01-770-7101	Other Supplies/Tools	993	729	809	1,500	1,500	1,500
01-770-7201	Equipment Repair/Parts/Maintenance	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	267	273	406	2,000	2,000	1,500
01-770-7301	Refunds	895	1,290	1,050	1,500	1,500	1,500
710 - Commodities Totals:		2,279	2,757	2,424	6,250	6,250	5,750
740 - Capital Outlay							
01-770-7405	Machinery/Equipment	-	-	-	50	50	-
01-770-7406	Office Equipment/Furniture	-	-	-	500	500	-
01-770-7504	Computer Equipment	628	-	349	500	500	500
740 - Capital Outlay Totals:		628	-	349	1,050	1,050	500
770 - Northwest Community Center Totals:		53,214	54,723	57,154	63,774	63,561	63,125

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
774 - Senior Center							
500 - Personnel Services							
01-774-5100	Full Time Salary	96,526	101,934	107,997	108,527	108,527	113,174
01-774-5102	Overtime Salary	1,838	1,963	3,738	1,500	1,500	1,500
01-774-5103	SS/Medi Taxes	6,800	7,146	7,539	8,318	8,318	8,773
01-774-5106	KPERS	8,618	9,770	11,041	10,449	10,449	11,318
01-774-5111	Life Insurance	114	118	128	117	117	132
01-774-5112	Medical/Dental Insurance	32,016	35,331	35,079	38,057	38,057	41,821
01-774-5113	Unemployment Insurance	489	514	542	598	598	631
01-774-5114	Workers Comp	1,332	1,196	622	824	703	1,030
01-774-5201	Staffing Services	25,092	24,623	16,076	30,000	25,000	30,000
01-774-5202	Employment Services	-	29	41	500	500	250
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	250
01-774-5204	Training/Seminars/Conferences	-	-	-	500	500	300
01-774-5205	Dues/Memberships	388	157	185	500	500	300
500 - Personnel Services Totals:		173,214	182,781	182,988	200,390	195,269	209,479
600 - Contractual							
01-774-6102	Electricity	13,235	13,190	13,234	17,000	17,000	15,000
01-774-6103	Natural Gas	3,223	3,034	2,526	4,500	4,500	4,000
01-774-6104	Telephone	2,475	1,830	5,211	2,500	2,500	1,600
01-774-6105	Other Utility Services	-	-	-	-	-	150
01-774-6214	Other Professional Services	2,336	1,875	2,949	3,200	3,200	3,200
01-774-6215	Other Insurances	3,184	3,161	3,797	5,000	5,000	4,500
01-774-6301	Advertising	963	347	388	1,500	1,500	1,500
600 - Contractual Totals:		25,416	23,437	28,104	33,700	33,700	29,950
710 - Commodities							
01-774-7100	Office Supplies/Publications	317	172	128	750	750	500
01-774-7101	Other Supplies/Tools	6,774	8,844	9,681	12,000	12,000	10,000
01-774-7103	Food Supply	1,021	1,560	1,846	1,800	1,800	1,500
01-774-7200	Fuel/Oil	879	979	821	1,200	1,200	1,000
01-774-7201	Equipment Repair/Parts/Maintenance	14	-	-	3,800	3,800	3,500
01-774-7202	Motor Vehicle Repair/Parts	159	1,924	165	1,800	1,800	1,500
01-774-7204	Building Materials/Repairs	1,684	6,894	602	9,000	9,000	8,000
710 - Commodities Totals:		10,847	20,373	13,243	30,350	30,350	26,000
740 - Capital Outlay							
01-774-7504	Computer Equipment	-	223	389	1,200	1,200	1,200
740 - Capital Outlay Totals:		-	223	389	1,200	1,200	1,200
774 - Senior Center Totals:		209,477	226,814	224,724	265,640	260,519	266,629
Public Services Department Totals:		7,511,202	7,258,477	4,120,180	4,665,333	4,628,990	5,269,240

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ENVIRONMENTAL SERVICES DEPARTMENT

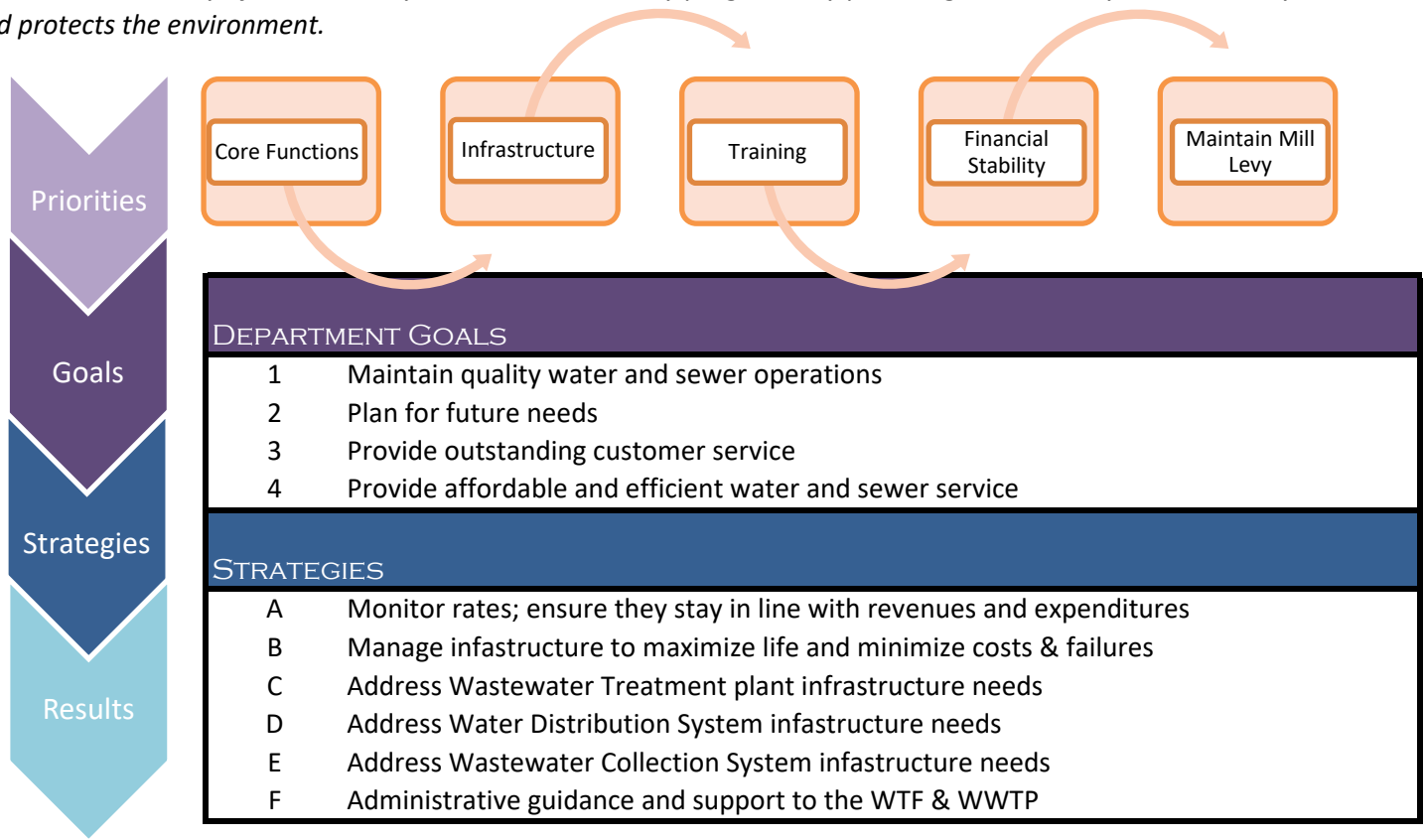
Environmental Services Department
 19 Positions
 17.38 FTE
 July 20, 2019



Title	Authorized Positions	FTE			
		2018	2019	2020	2021
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	1	1	1
Temporary/Seasonal Hydrant Flusher	2	0.38	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	18.38	17.38	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.



DEPARTMENT GOALS	
1	Maintain quality water and sewer operations
2	Plan for future needs
3	Provide outstanding customer service
4	Provide affordable and efficient water and sewer service

STRATEGIES	
A	Monitor rates; ensure they stay in line with revenues and expenditures
B	Manage infrastructure to maximize life and minimize costs & failures
C	Address Wastewater Treatment plant infrastructure needs
D	Address Water Distribution System infrastructure needs
E	Address Wastewater Collection System infrastructure needs
F	Administrative guidance and support to the WTF & WWTP

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Sewer rates as percentage of median household income (Based on 4,000 GPM Average)	0.90%	0.89%	0.91%	0.92%	0.95%	1.20%	A
Water rates as percentage of median household income (Based on 4,000 GPM Average)	1.07%	1.04%	1.06%	1.05%	1.07%	1.08%	A

Revenue By Fund	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted
Expenditures by Fund/Category				
Water Fund	\$ 1,963,008	\$ 3,190,187	\$ 2,469,302	\$ 3,753,987
Sewer Fund	\$ 1,120,534	\$ 13,571,003	\$ 1,792,623	\$ 13,519,944
Total Revenues	\$ 3,083,542	\$ 16,761,190	\$ 4,261,925	\$ 17,273,931
Expenditures: Water Fund				
Personnel Services	\$ 682,079	\$ 768,687	\$ 661,802	\$ 821,087
Contractual	\$ 934,008	\$ 442,300	\$ 1,093,300	\$ 825,000
Commodities	\$ 560,392	\$ 507,200	\$ 654,200	\$ 572,900
Capital Outlay	\$ 17,704	\$ 1,472,000	\$ 60,000	\$ 1,535,000
Transfers	\$ -	\$ -	\$ -	\$ -
Expenditures: Sewer Fund				
Personnel Services	\$ 500,683	\$ 593,653	\$ 565,803	\$ 600,084
Contractual	\$ 498,347	\$ 280,400	\$ 187,900	\$ 205,110
Commodities	\$ 114,504	\$ 144,950	\$ 201,650	\$ 155,250
Capital Outlay	\$ 176,700	\$ 12,552,000	\$ 837,270	\$ 12,559,500
Total Expenditures*	\$ 3,484,418	\$ 16,761,190	\$ 4,261,925	\$ 17,273,931
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 5000 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.

This 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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Water Main breaks	25	21	55	16	10	9	A
Waterlines replaced (linear feet)	10,000	3,500	1,550	0	9,150	3,760	B
Water quality complaints	10	41	14	30	15	10	C
Water pressure complaints	10	3	11	23	15	10	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 Division of funded by revenues generated within 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
C	WWTP Design/Build Study Phase and Construction Phase	1,2
D	Ensure all federal and state regulations are met	1

Performance Measures	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Number of stoppages	15	5	16	13	10	10	A
Percent of sewer system receiving annual maintenance	20%	15%	25%	22%	25%	25%	B
Lines Flushed (linear feet)	180,000	64,630	107,433	91,418	180,000	180,000	B
Lines vacuum Cleaned (linear feet)	30,000	3,555	2,695	3,830	25,000	25,000	B
Wastewater Treated/ Daily Avg (million gallons per day (MGD))	2.1	1.29	1.19	1.89	1.50	1.50	C
Wastewater treated maximum day (MGD)	3.1	2.76	2.55	7.00	3.00	3.00	C
Wastewater treated mimimum day (MGD)	1.01	0.87	0.83	0.87	0.90	0.90	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 2.75 million gallons of water each day, with an average consumption of 2.44 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 ran 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	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target	Strategy Alignment
Annual Water Production MG	960	992	937	1002	1004	1005	D
Water Production/ Daily AVG (MGD)	2.7	2.72	2.57	2.75	2.8	2.8	D
Water Sold	900	697	849	890	895	900	A
Water Loss %	7%	26%	9%	11%	10%	9%	A, C
Cost per million gallons treated	\$1.30	\$1.30	\$0.89	\$1.23	\$1.00	\$1.00	A



Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
650 - Environmental Services							
500 - Personnel Services							
16-650-5100	Full Time Salary	156,144	135,154	149,491	-	-	-
16-650-5102	Overtime Salary	1,884	1,795	2,973	-	-	-
16-650-5103	SS/Medi Taxes	11,672	10,234	11,240	-	-	-
16-650-5106	KPERS	13,834	12,598	14,568	-	-	-
16-650-5111	Life Insurance	79	70	101	-	-	-
16-650-5112	Medical/Dental Insurance	22,824	17,717	21,111	-	-	-
16-650-5113	Unemployment Insurance	834	730	-	-	-	-
16-650-5114	Workers Comp	10,881	5,981	3,438	-	-	-
16-650-5202	Employment Services	220	159	317	-	-	-
16-650-5203	Travel/ Meals/ Lodging	522	446	550	-	-	-
16-650-5204	Training/Seminars/Conferences	305	714	440	-	-	-
16-650-5205	Dues/Memberships	683	344	594	-	-	-
16-650-5206	Employee Appreciation	-	103	-	-	-	-
18-650-5100	Full Time Salary	134,321	115,212	124,324	-	-	-
18-650-5102	Overtime Salary	1,325	1,262	2,438	-	-	-
18-650-5103	SS/Medi Taxes	10,043	8,727	9,356	-	-	-
18-650-5106	KPERS	11,875	10,712	12,147	-	-	-
18-650-5111	Life Insurance	67	58	78	-	-	-
18-650-5112	Medical/Dental Insurance	18,902	14,466	17,870	-	-	-
18-650-5113	Unemployment Insurance	718	622	-	-	-	-
18-650-5114	Workers Comp	-	5,927	3,386	-	-	-
	500 - Personnel Services Totals:	397,130	343,029	374,423	-	-	-
600 - Contractual							
16-650-6102	Electricity	-	11,060	-	-	-	-
16-650-6103	Natural Gas	760	734	600	-	-	-
16-650-6104	Telephone	4,097	2,974	6,127	-	-	-
16-650-6105	Other Utility Services	3,962	3,174	2,570	-	-	-
16-650-6212	Payments to Contractors	-	700	28	-	-	-
16-650-6214	Other Professional Services	4,032	4,291	5,678	-	-	-
16-650-6215	Other Insurances	3,427	3,971	4,092	-	-	-
16-650-6218	Claims/Losses	1,000	-	-	-	-	-
16-650-6302	Equip Rental/Maintenance Contract	419	1,252	-	-	-	-
18-650-6215	Other Insurances	81	79	100	-	-	-
68-650-6212	Payments to Contractors	191,083	(190,000)	-	-	-	-
68-650-6214	Other Professional Services	-	11,905	-	-	-	-
68-650-6220	Engineering Services	12,753,492	2,382,611	-	-	-	-
	600 - Contractual Totals:	12,962,351	2,232,751	19,194	-	-	-
710 - Commodities							
16-650-7100	Office Supplies/Publications	190	659	860	-	-	-
16-650-7101	Other Supplies/Tools	3,025	234	873	-	-	-
16-650-7102	Clothing/Uniforms	960	510	515	-	-	-
16-650-7110	Postage/Shipping	11	25	111	-	-	-
16-650-7200	Fuel/Oil	647	510	665	-	-	-
16-650-7201	Equipment Repair/Parts/Maintenance	265	-	-	-	-	-
16-650-7202	Motor Vehicle Repair/Parts	410	471	868	-	-	-
	710 - Commodities Totals:	5,508	2,410	3,891	-	-	-
740 - Capital Outlay							
16-650-7406	Office Equipment/Furniture	100	-	-	-	-	-
16-650-7504	Computer Equipment	2,528	3,773	2,632	-	-	-
16-650-7505	Computer Software	1,308	1,252	736	-	-	-
18-650-7505	Computer Software	1,500	-	-	-	-	-
	740 - Capital Outlay Totals:	5,437	5,025	3,368	-	-	-
	650 - Environmental Services Totals:	13,370,427	2,583,216	400,876	-	-	-

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
651 - Water Treatment							
500 - Personnel Services							
16-651-5100	Full Time Salary	213,839	123,868	113,082	110,999	110,999	119,762
16-651-5102	Overtime Salary	9,806	14,827	17,724	14,500	14,500	14,500
16-651-5103	SS/Medi Taxes	16,276	10,258	9,723	9,471	9,471	10,271
16-651-5106	KPERS	19,213	12,733	12,926	11,897	11,897	13,252
16-651-5111	Life Insurance	224	141	128	117	117	132
16-651-5112	Medical/Dental Insurance	53,363	24,710	19,970	21,667	21,667	23,770
16-651-5113	Unemployment Insurance	1,168	736	420	681	681	738
16-651-5114	Workers Comp	6,800	6,321	3,703	3,169	2,625	4,129
16-651-5201	Staffing Services	38,537	14,909	-	-	-	-
16-651-5202	Employment Services	473	409	14	300	300	300
16-651-5203	Travel/ Meals/ Lodging	-	-	243	300	300	300
16-651-5204	Training/Seminars/Conferences	1,198	453	1,000	1,000	1,000	1,000
16-651-5205	Dues/Memberships	267	327	268	500	500	500
16-651-5206	Employee Appreciation	20	-	-	-	-	-
500 - Personnel Services Totals:		361,183	209,694	179,200	174,601	174,057	188,654
600 - Contractual							
16-651-6102	Electricity	213,863	279,293	322,545	200,000	200,000	240,000
16-651-6103	Natural Gas	5,287	13,004	13,657	30,000	30,000	30,000
16-651-6104	Telephone	4,609	5,536	5,543	6,000	6,000	6,000
16-651-6105	Other Utility Services	255	2,028	2,547	3,500	3,500	3,000
16-651-6212	Payments to Contractors	607,165	(21,162)	192,556	50,000	560,000	300,000
16-651-6214	Other Professional Services	101,627	115,643	110,657	15,000	120,000	90,000
16-651-6215	Other Insurances	26,744	36,400	33,295	45,000	45,000	40,000
16-651-6218	Claims/Losses	-	-	-	-	4,000	-
16-651-6301	Advertising	-	167	-	200	200	200
16-651-6302	Equip Rental/Maintenance Contract	21,721	35,569	25,544	5,000	10,000	7,500
600 - Contractual Totals:		981,270	466,478	706,343	354,700	978,700	716,700
710 - Commodities							
16-651-7100	Office Supplies/Publications	3,802	2,661	1,114	1,000	1,000	1,000
16-651-7101	Other Supplies/Tools	3,394	10,378	16,992	5,000	5,000	5,000
16-651-7102	Clothing/Uniforms	3,041	2,560	1,482	1,000	1,000	1,000
16-651-7106	Chemicals	228,340	306,879	327,805	300,000	420,000	350,000
16-651-7108	Laboratory Tests/Evaluations	4,999	7,888	4,471	5,000	5,000	7,000
16-651-7110	Postage/Shipping	2,877	3,064	2,578	2,000	2,000	2,700
16-651-7200	Fuel/Oil	1,098	3,731	1,163	2,000	2,000	6,000
16-651-7201	Equipment Repair/Parts/Maintenance	38,710	24,629	57,512	30,000	60,000	62,000
16-651-7202	Motor Vehicle Repair/Parts	1,094	-	989	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	985	-	656	1,000	1,000	1,000
710 - Commodities Totals:		288,341	361,790	414,761	348,000	498,000	436,700
740 - Capital Outlay							
16-651-7402	Capital Improvement	-	-	-	462,000	-	250,000
16-651-7405	Machinery/Equipment	29,179	38,501	(0)	-	-	-
16-651-7503	Audio/Visual Equipment	-	14,573	-	-	-	-
16-651-7505	Computer Software	225	604	108	-	-	-
740 - Capital Outlay Totals:		29,404	53,678	108	462,000	-	250,000
800 - Transfers							
16-651-8002	Transfer to CIP	12,799,290	2,394,516	-	-	-	-
800 - Transfers Totals:		12,799,290	2,394,516	-	-	-	-
651 - Water Treatment Totals:		14,459,488	3,486,157	1,300,413	1,339,301	1,650,757	1,592,054

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
653 - Distribution							
500 - Personnel Services							
16-653-5100	Full Time Salary	199,982	214,436	170,208	338,630	280,000	366,574
16-653-5102	Overtime Salary	11,462	16,413	6,024	18,000	18,000	18,000
16-653-5103	SS/Medi Taxes	15,262	16,739	12,541	28,350	28,350	30,817
16-653-5105	Retirement	-	-	-	18,257	18,257	18,885
16-653-5106	KPERS	18,563	19,969	16,610	35,613	35,613	39,759
16-653-5111	Life Insurance	233	234	208	341	341	385
16-653-5112	Medical/Dental Insurance	55,964	57,506	50,179	108,265	70,000	117,658
16-653-5113	Unemployment Insurance	1,097	(4,896)	-	2,038	2,038	2,216
16-653-5114	Workers Comp	7,149	6,416	8,371	9,692	10,246	12,639
16-653-5199	(To) From Other Dept	4,632	-	-	-	-	-
16-653-5201	Staffing Services	87,197	3,046	30,493	30,000	20,000	20,000
16-653-5202	Employment Services	2,677	1,710	2,483	2,000	2,000	2,000
16-653-5203	Travel/ Meals/ Lodging	283	157	82	500	500	500
16-653-5204	Training/Seminars/Conferences	752	498	607	2,000	2,000	2,000
16-653-5205	Dues/Memberships	56	384	250	400	400	1,000
500 - Personnel Services Totals:		405,310	332,610	298,056	594,086	487,745	632,433
600 - Contractual							
16-653-6102	Electricity	2,940	2,886	3,184	3,000	3,000	3,000
16-653-6103	Natural Gas	1,820	1,785	1,325	3,500	3,500	3,500
16-653-6104	Telephone	2,154	1,700	1,845	2,000	6,000	5,000
16-653-6105	Other Utility Services	1,768	2,979	2,881	2,000	6,000	5,700
16-653-6212	Payments to Contractors	865,064	10,342	93,056	1,000	12,000	15,000
16-653-6214	Other Professional Services	1,873	46,622	62,823	40,000	40,000	40,000
16-653-6215	Other Insurances	11,232	12,807	17,638	12,000	20,000	12,000
16-653-6220	Engineering Services	392,739	5,351	791	5,000	5,000	5,000
16-653-6301	Advertising	76	171	-	100	100	100
16-653-6302	Equip Rental/Maintenance Contract	260	83	7,315	1,000	1,000	1,000
16-653-6303	License Fees	715	18,249	17,714	18,000	18,000	18,000
600 - Contractual Totals:		1,280,641	102,975	208,571	87,600	114,600	108,300
710 - Commodities							
16-653-7100	Office Supplies/Publications	156	281	481	500	500	1,500
16-653-7101	Other Supplies/Tools	134,165	165,129	76,980	100,000	100,000	75,000
16-653-7102	Clothing/Uniforms	4,799	6,842	5,882	6,000	6,000	6,000
16-653-7106	Chemicals	-	-	-	100	100	150
16-653-7110	Postage/Shipping	92	28	41	100	100	50
16-653-7200	Fuel/Oil	13,020	14,067	13,993	15,000	12,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenance	17,989	20,497	19,446	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	6,072	18,733	13,628	9,000	9,000	10,000
16-653-7204	Building Materials/Repairs	1,336	-	-	500	500	500
16-653-7205	Materials	18,394	20,340	11,288	8,000	8,000	8,000
710 - Commodities Totals:		196,023	245,917	141,740	159,200	156,200	136,200
740 - Capital Outlay							
16-653-7402	Capital Improvement	-	-	-	1,000,000	50,000	1,250,000
16-653-7403	Motor Vehicles	-	24,000	-	-	-	-
16-653-7405	Machinery/Equipment	1,856	29,625	14,228	-	-	25,000
16-653-7504	Computer Equipment	-	-	-	5,000	5,000	5,000
16-653-7505	Computer Software	614	95	-	5,000	5,000	5,000
740 - Capital Outlay Totals:		2,471	53,720	14,228	1,010,000	60,000	1,285,000
653 - Distribution Totals:		1,884,446	735,222	662,595	1,850,886	818,545	2,161,933

Account Number	Account Name	2017	2018	2019	2020	2020	2021
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
660 - Wastewater Treatment (Disposal)							
500 - Personnel Services							
18-660-5100	Full Time Salary	122,405	125,767	128,678	262,342	180,000	267,135
18-660-5102	Overtime Salary	8,604	7,468	20,858	7,000	7,000	7,000
18-660-5103	SS/Medi Taxes	9,289	9,581	10,851	23,813	18,000	24,470
18-660-5105	Retirement	-	-	-	45,734	45,734	18,885
18-660-5106	KPERS	11,463	12,529	14,776	29,914	20,000	31,571
18-660-5111	Life Insurance	114	118	119	195	195	220
18-660-5112	Medical/Dental Insurance	31,933	26,066	25,534	61,157	45,000	68,114
18-660-5113	Unemployment Insurance	666	(5,413)	-	1,712	1,712	1,759
18-660-5114	Workers Comp	1,965	1,726	1,574	5,880	2,480	6,867
18-660-5202	Employment Services	256	253	694	300	300	800
18-660-5203	Travel/ Meals/ Lodging	461	1,044	366	500	500	500
18-660-5204	Training/Seminars/Conferences	1,370	675	886	2,000	2,000	2,000
18-660-5205	Dues/Memberships	225	380	293	300	300	400
500 - Personnel Services Totals:		188,751	180,194	204,629	440,847	323,221	429,721
600 - Contractual							
18-660-6102	Electricity	93,868	92,350	101,587	100,000	100,000	100,000
18-660-6103	Natural Gas	15,221	9,707	9,348	15,000	15,000	15,000
18-660-6104	Telephone	1,414	1,498	1,384	1,600	1,600	1,600
18-660-6105	Other Utility Services	1,693	1,916	1,755	2,000	2,000	2,000
18-660-6212	Payments to Contractors	6,433	5,200	16,313	-	-	-
18-660-6214	Other Professional Services	11,302	3,667	18,401	12,000	12,000	15,000
18-660-6215	Other Insurances	14,907	19,346	28,989	25,000	30,000	30,000
18-660-6220	Engineering Services	-	-	-	100,000	-	-
18-660-6302	Equip Rental/Maintenance Contract	84	86	140	200	200	560
18-660-6303	License Fees	445	1,170	874	1,000	1,000	1,000
600 - Contractual Totals:		145,368	134,940	178,790	256,800	161,800	165,160
710 - Commodities							
18-660-7100	Office Supplies/Publications	611	810	444	600	600	500
18-660-7101	Other Supplies/Tools	3,390	2,871	2,511	3,000	3,000	3,000
18-660-7102	Clothing/Uniforms	1,577	1,899	2,196	1,900	1,900	1,900
18-660-7108	Laboratory Tests/Evaluations	10,622	8,381	14,815	16,000	16,000	20,000
18-660-7110	Postage/Shipping	247	181	291	400	400	1,000
18-660-7112	Laboratory Supplies	15,422	11,002	11,521	12,000	15,000	15,000
18-660-7200	Fuel/Oil	2,989	2,193	3,252	3,000	3,000	3,000
18-660-7201	Equipment Repair/Parts/Maintenance	48,332	53,564	34,094	60,000	90,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	573	1,569	174	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	1,058	8,912	250	3,000	3,000	2,000
710 - Commodities Totals:		84,820	91,382	69,548	101,900	134,900	108,400
740 - Capital Outlay							
18-660-7402	Capital Improvement	-	-	10,862	12,000,000	270,000	12,000,000
18-660-7403	Motor Vehicles	-	-	18,929	-	-	-
18-660-7405	Machinery/Equipment	-	17,087	-	-	15,270	-
18-660-7504	Computer Equipment	769	1,089	70	1,000	1,000	1,000
18-660-7505	Computer Software	405	-	-	1,000	1,000	1,000
740 - Capital Outlay Totals:		1,174	18,176	29,861	12,002,000	287,270	12,002,000
660 - Wastewater Treatment (Disposal) Totals:		420,113	424,692	482,828	12,801,547	907,191	12,705,281

Account Number	Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Working Budget	2021 Adopted Budget
661 - Wastewater Collection							
500 - Personnel Services							
18-661-5100	Full Time Salary	111,482	117,504	82,971	92,091	150,000	99,694
18-661-5102	Overtime Salary	4,682	6,762	1,926	6,500	6,500	6,500
18-661-5103	SS/Medi Taxes	8,381	9,023	6,105	7,450	15,000	8,124
18-661-5106	KPERS	10,184	11,445	8,379	9,359	21,000	10,481
18-661-5111	Life Insurance	115	119	97	107	107	121
18-661-5112	Medical/Dental Insurance	29,324	33,910	24,293	33,346	45,000	40,996
18-661-5113	Unemployment Insurance	601	647	396	536	536	584
18-661-5114	Workers Comp	1,646	1,441	1,283	2,067	3,089	2,563
18-661-5202	Employment Services	53	71	138	100	100	100
18-661-5204	Training/Seminars/Conferences	591	2,398	771	1,000	1,000	1,000
18-661-5205	Dues/Memberships	25	233	95	250	250	200
18-661-5206	Employee Appreciation	-	103	-	-	-	-
500 - Personnel Services Totals:		167,084	183,657	126,454	152,806	242,582	170,363
600 - Contractual							
18-661-6102	Electricity	1,087	1,068	1,178	1,200	1,200	1,200
18-661-6103	Natural Gas	673	660	490	800	800	800
18-661-6104	Telephone	701	801	922	800	800	800
18-661-6105	Other Utility Services	238	421	480	300	300	500
18-661-6212	Payments to Contractors	14,329	15,527	252,809	10,000	10,000	20,000
18-661-6214	Other Professional Services	1,214	6,701	55,258	4,000	4,000	10,000
18-661-6215	Other Insurances	5,479	6,182	6,653	5,000	7,500	5,000
18-661-6218	Claims/Losses	-	500	1,561	500	500	450
18-661-6302	Equip Rental/Maintenance Contract	1,032	199	105	1,000	1,000	1,200
600 - Contractual Totals:		24,753	32,059	319,457	23,600	26,100	39,950
710 - Commodities							
18-661-7100	Office Supplies/Publications	804	1,159	112	400	400	1,000
18-661-7101	Other Supplies/Tools	25,606	16,864	18,569	7,000	10,000	9,000
18-661-7102	Clothing/Uniforms	1,305	1,539	985	1,000	1,000	1,000
18-661-7110	Postage/Shipping	203	49	23	50	50	50
18-661-7200	Fuel/Oil	8,075	10,327	7,942	9,000	9,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenance	12,756	19,727	7,962	20,000	40,000	20,000
18-661-7202	Motor Vehicle Repair/Parts	4,768	7,888	7,947	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	406	-	-	300	300	300
18-661-7205	Materials	600	-	1,416	300	1,000	1,500
710 - Commodities Totals:		54,524	57,553	44,956	43,050	66,750	46,850
740 - Capital Outlay							
18-661-7402	Capital Improvement	-	-	-	550,000	550,000	550,000
18-661-7403	Motor Vehicles	-	-	74,709	-	-	-
18-661-7405	Machinery/Equipment	1,928	-	72,130	-	-	7,500
740 - Capital Outlay Totals:		1,928	-	146,839	550,000	550,000	557,500
661 - Wastewater Collection Totals:		248,289	273,269	637,706	769,456	885,432	814,663
Environmental Services Department Totals:		30,382,761	7,502,556	3,484,418	16,761,190	4,261,925	17,273,931

STATE BUDGET FORMS



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CERTIFICATE

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 2021; and
(3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2021		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 Grant		7			
Fund	K.S.A.				
General	12-101a	8	10,702,736	3,400,604	
Debt Service	10-113	9	673,385	318,525	
Library	12-1220	9	384,950	348,529	
Special Highway 21		10	1,357,500		
Special Recreation 20		10	46,068		
Tourism 23		11	139,145		
Special Alcohol 26		11	90,524		
Land Bank 31		12	3,500		
Hospital Improvement 42		12	0		
CID Sales Tax 57		13	65,000		
Stormwater 15		13	306,139		
Water 16		14	5,760,616		
Sewer 18		14	14,169,544		
Sanitation 19		15	1,495,989		
Healthcare Sales Tax Fund 44		16	1,696,000		
Unpledged Healthcare Sales Tax Fund 45		16	332,706		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	37,223,802	4,067,658	
Budget Summary		18			County Clerk's Use Only
Neighborhood Revitalization Rebate		19			Nov 1, 2020 Total Assessed Valuation

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

4,345,492
NO

Assisted by: _____
N/A

Address: _____

Email: _____

Attest: _____, 2020

County Clerk

Karen Welch

Deaw L. Ashman

[Signature]

Governing Body

CPA Summary

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>3,937,923</u>
2. Library levy in 2020 budget	- \$ <u>337,668</u>
Other tax entity levy in 2020 budget	- \$ _____
3. Net tax levy	\$ <u>3,600,255</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>886,228</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>1,151,482</u>	
5b. Personal property 2019	- <u>0</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,151,482</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
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 2020 :	+ <u>1,281,317</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>3,319,027</u>	
11. Total estimated valuation July 1, 2020	<u>58,089,239</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0606</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>218,172</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>64,805</u>
16. Total Percentage Adjustments		<u>\$ 282,977</u>

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>318,525</u>
Property tax revenues for debt service in 2020 budget:	- <u>616,237</u>
Increased property tax revenues spent on debt service	<u>0</u>

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+ <u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 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 2021 budget: (Do not include amounts already reported in debt service levy)			+ <u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 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 2021 budget:			+ <u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+ <u>0</u>
23. Law enforcement expenses - 2021 budget:		+ <u>3,226,587</u>	
Law enforcement expenses - 2020 budget:		- <u>3,057,815</u>	
CPI adjustment	1.80%	<u>55,041</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ <u>113,731</u>
24. Fire protection expenses - 2021 budget:		+ <u>2,761,521</u>	
Fire protection expenses - 2020 budget:		- <u>2,912,115</u>	
CPI adjustment	1.80%	<u>52,418</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+ <u>0</u>
25. Emergency medical expenses - 2021 budget:		+ <u>0</u>	
Emergency medical expenses - 2020 budget:		- <u>0</u>	
CPI adjustment	1.80%	<u>0</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ <u>0</u>
26. Total Revenue Adjustments			<u>113,731</u>
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:			+ <u>348,529</u>
Other tax entity levy - 2021 budget:			+ <u>0</u>
Other tax entity levy - 2021 budget:			+ <u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision			+ <u>348,529</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)			+ <u>0</u>
30. Total Computed Tax Levy			<u>4,345,492</u>

City of Arkansas City

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,984,018	434,683	3,988	3,663	6,306	0
Debt Service	616,237	89,767	824	757	1,302	0
Library	337,668	49,188	451	415	714	0
TOTAL	3,937,923	573,638	5,263	4,835	8,322	0

County Treas Motor Vehicle Estimate	573,638				
County Treas Recreational Vehicle Estimate		5,263			
County Treas 16/20M Vehicle Estimate			4,835		
County Treas Commercial Vehicle Tax Estimate				8,322	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14567				
Recreational Vehicle Factor		0.00134			
16/20M Vehicle Factor			0.00123		
Commercial Vehicle Factor				0.00211	
Watercraft Factor					0.00000

City of Arkansas City

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO 2013	04/01/2013	12/01/2032	1.5 - 3.0	6,015,000	2,765,000	6/1, 12/1	12/1	56,010	515,000	48,285	525,000
Total G.O. Bonds					2,765,000			56,010	515,000	48,285	525,000
Revenue Bonds:											
PBC	07/23/2019	09/01/2044	3.0 - 5.0	17,630,000	17,630,000	3/1, 9/1	9/1	717,962	350,000	638,913	425,000
Total Revenue Bonds					17,630,000			717,962	350,000	638,913	425,000
Other:											
KDHE Water Fund Loan 2649	08/05/2011	08/01/2030	3.12	885,368	545,849	2/1, 8/1	2/1, 8/1	18,584	41,535	17,130	42,988
KDHE Water Fund Loan 2813	01/04/2018	02/01/2038	2.35	22,000,000	20,721,620	2/1, 8/1	2/1, 8/1	553,605	876,807	529,772	900,640
Total Other					21,267,469			572,189	918,342	546,902	943,628
Total Indebtedness					41,662,469			1,346,161	1,783,342	1,234,100	1,893,628

City of Arkansas City

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 1,2020	Payments Due 2020	Payments Due 2021
2013 Fire Truck (Pumper)	07/01/2013	120	2.82%	587,667	221,513	66,909	66,909
2019 Fire Truck (Tanker)	02/01/2019	120	3.55%	620,500	558,360	73,108	73,108
Totals					779,873	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: 2021

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	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem	\$337,668	\$348,529
Delinquent Tax	\$11,000	\$12,000
Motor Vehicle Tax	\$32,569	\$49,188
Recreational Vehicle Tax	\$463	\$451
16/20M Vehicle Tax	\$400	\$415
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$382,100	\$410,583
Difference in Total Taxes:	\$28,483	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$56,477,167	\$58,089,239
Did Assessed Valuation Decrease?	No	
Levy Rate	5.979	6.000
Difference in Levy Rate:	0.021	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	944,934	1,126,588	874,375
Receipts:			
Ad Valorem Tax	2,769,038	2,800,000	XXXXXXXXXXXXXXXX
Delinquent Tax	129,243	95,000	75,000
Motor Vehicle Tax	364,221	380,000	434,683
Recreational Vehicle Tax	3,159	4,105	3,988
16/20M Vehicle Tax	6,500	6,000	3,663
Commercial Vehicle Tax			6,306
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
Local Alcoholic Liquor	12,867	11,998	13,460
Compensating Use Tax	592,403	303,000	290,000
Local Sales Tax	1,711,887	1,580,000	1,580,000
Franchise Tax	1,152,922	1,148,000	1,142,000
Current Special Assessments	31,522	30,000	30,000
Grants	33,805	245,500	68,245
Licenses & Permits	223,391	121,000	98,500
Cemetery Permits/Deeds	25,815	18,500	23,000
Rural Fire Contracts	366,360	350,000	350,000
County Ambulance Fees	176,497	176,500	176,500
Other Ambulance Fees	595,759	579,000	600,000
Fines, Forfeitures and Penalties	423,844	327,000	409,100
Interest	46,888	10,000	12,000
Sale of Assets	13,819	5,674	0
Rental Income	50,675	31,500	38,500
Donations	10,982	2,230	10,000
Reimbursed Expense	223,848	318,870	97,500
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			
Neighborhood Revitalization Rebate	(84,524)	(80,000)	(83,754)
Miscellaneous	681,418	73,800	61,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,712,339	9,687,677	6,589,691
Resources Available:	11,657,273	10,814,265	7,464,066

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	11,657,273	10,814,265	7,464,066
Expenditures:			
General & Administration	1,512,511	1,373,966	1,362,828
Court & Legal	237,369	174,256	173,155
Fire/EMS Department	3,202,356	2,733,970	2,761,521
Police Department	2,905,470	2,931,804	3,226,587
Neighborhood Services	298,230	283,604	351,276
Parks & Facilities	904,968	1,051,586	1,121,205
Public Works Admin / Streets	1,187,903	987,624	847,410
Northwest Community Center	57,154	63,561	63,125
Senior Center	224,724	260,519	266,629
Subtotal detail (Should agree with detail)	10,530,685	9,860,890	10,173,736
Emergency Reserve	0	0	300,000
Transfer to Healthcare Sales Tax Fund	0	79,000	79,000
Cash Forward (2021 column)			150,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,530,685	9,939,890	10,702,736
Unencumbered Cash Balance Dec 31	1,126,588	874,375	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	10,817,432	10,421,915	10,702,736
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,702,736
		Tax Required	3,238,670
	Delinquent Comp Rate: 5.0%		161,934
	Amount of 2020 Ad Valorem Tax		3,400,604

CPA Summary

City of Arkansas City

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General & Administration			
Personnel	1,129,559	962,871	949,423
Contractual	327,836	354,945	346,405
Commodities	37,470	28,700	40,000
Capital Outlay	17,646	27,450	27,000
Total	1,512,511	1,373,966	1,362,828
Court & Legal			
Personnel	131,343	47,176	47,655
Contractual	100,778	122,330	121,050
Commodities	2,293	1,250	1,450
Capital Outlay	2,955	3,500	3,000
Total	237,369	174,256	173,155
Fire/EMS Department			
Personnel	1,928,831	2,043,170	2,273,671
Contractual	93,516	102,750	99,600
Commodities	152,501	187,250	177,750
Capital Outlay	887,216	260,800	70,500
Debt Service	140,292	140,000	140,000
Total	3,202,356	2,733,970	2,761,521
Police Department			
Personnel	2,481,991	2,472,604	2,737,387
Contractual	123,900	122,200	128,700
Commodities	120,742	123,500	136,000
Capital Outlay	176,648	213,500	224,500
Debt Service	2,189	0	0
Total	2,905,470	2,931,804	3,226,587
Neighborhood Services			
Personnel	203,209	207,754	222,976
Contractual	51,386	29,400	27,550
Commodities	14,070	42,450	61,750
Capital Outlay	29,565	4,000	39,000
Total	298,230	283,604	351,276
Parks & Facilities			
Personnel	496,883	499,086	553,655
Contractual	180,460	169,050	159,300
Commodities	185,709	240,450	225,250
Capital Outlay	41,916	143,000	183,000
Total	904,968	1,051,586	1,121,205
Page 1 - Total	9,060,904	8,549,186	8,996,572

City of Arkansas City

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Public Works Admin / Streets			
Personnel	384,695	429,824	454,910
Contractual	722,912	473,700	318,400
Commodities	78,974	82,100	72,100
Capital Outlay	1,322	2,000	2,000
Total	1,187,903	987,624	847,410
Northwest Community Center			
Personnel	46,307	46,261	46,875
Contractual	8,074	10,000	10,000
Commodities	2,424	6,250	5,750
Capital Outlay	349	1,050	500
Total	57,154	63,561	63,125
Senior Center			
Personnel	182,988	195,269	209,479
Contractual	28,104	33,700	29,950
Commodities	13,243	30,350	26,000
Capital Outlay	389	1,200	1,200
Total	224,724	260,519	266,629

Page 2 -Total	1,469,781	1,311,704	1,177,164
Page 1 -Total	9,060,904	8,549,186	8,996,572
Grand Total	10,530,685	9,860,890	10,173,736

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

City of Arkansas City

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	80,854	129,681	264,674
Receipts:			
Ad Valorem Tax	560,349	616,237	xxxxxxxxxxxxxxxx
Delinquent Tax	42,141	25,000	30,000
Motor Vehicle Tax	112,464	85,185	89,767
Recreational Vehicle Tax	972	831	824
16/20M Vehicle Tax	2,135	850	757
Commercial Vehicle Tax		0	1,302
Watercraft Tax			0
Transfer from Water Fund	75,000	0	0
Transfer from Sewer Fund	75,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(17,104)	(22,000)	(17,296)
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	850,957	706,103	105,354
Resources Available:	931,811	835,784	370,028
Expenditures:			
Debt Service Principal	730,000	515,000	525,000
Debt Service Interest	72,130	56,010	48,285
Agency Fees	0	100	100
Cash Basis Reserve (2021 column)			100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	802,130	571,110	673,385
Unencumbered Cash Balance Dec 31	129,681	264,674	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,202,230	821,110	673,385
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			673,385
Tax Required			303,357
Delinquent Comp Rate: 5.0%			15,168
Amount of 2020 Ad Valorem Tax			318,525

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	312,265	337,668	xxxxxxxxxxxxxxxx
Delinquent Tax	16,138	11,000	12,000
Motor Vehicle Tax	44,704	32,569	49,188
Recreational Vehicle Tax	387	463	451
16/20M Vehicle Tax	822	400	415
Commercial Vehicle Tax		800	714
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(9,532)	(9,000)	(9,750)
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	364,784	373,900	53,018
Resources Available:	364,784	373,900	53,018
Expenditures:			
Appropriations to Library Board	364,784	373,900	384,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	364,784	373,900	384,950
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	371,600	373,900	384,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			384,950
Tax Required			331,932
Delinquent Comp Rate: 5.0%			16,597
Amount of 2020 Ad Valorem Tax			348,529

CPA Summary

City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway 21	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	486,014	684,792	604,720
Receipts:			
State of Kansas Gas Tax	323,989	304,220	268,200
County Transfers Gas	53,393	45,040	39,580
KDOT Federal Exchange Funds	127,191	145,000	145,000
CCLIP Grant	0	0	300,000
Reimbursed Expense	111	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	504,684	494,260	752,780
Resources Available:	990,698	1,179,052	1,357,500
Expenditures:			
Contractual Services	26,937	152,400	65,000
Commodities	195,887	151,500	174,500
Capital Outlay	83,082	70,000	260,000
Capital Improvements	0	200,432	858,000
Transfer to CIP	0	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	305,906	574,332	1,357,500
Unencumbered Cash Balance Dec 31	684,792	604,720	0
2019/2020/2021 Budget Authority Amount	787,506	738,900	1,357,500

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Recreation 20	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	26,979	25,610	32,608
Receipts:			
Local Liquor Enforcement Tax	12,867	11,998	13,460
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,867	11,998	13,460
Resources Available:	39,846	37,608	46,068
Expenditures:			
Contractual Services	5,248	0	0
Commodities	8,988	5,000	5,000
Capital Outlay	0	0	41,068
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,236	5,000	46,068
Unencumbered Cash Balance Dec 31	25,610	32,608	0
2019/2020/2021 Budget Authority Amount	24,102	27,632	46,068

CPA Summary

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City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism 23	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	19,691	28,107	9,145
Receipts:			
Guest Tax	142,909	100,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	142,909	100,000	130,000
Resources Available:	162,600	128,107	139,145
Expenditures:			
Contractual Services	0	0	9,145
Best Western	73,269	63,962	55,000
Visit Ark City	58,724	55,000	75,000
Advertising	2,500	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	134,493	118,962	139,145
Unencumbered Cash Balance Dec 31	28,107	9,145	0
2019/2020/2021 Budget Authority Amount	143,000	158,729	139,145

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol 26	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	82,456	84,816	77,064
Receipts:			
Local Liquor Enforcement Tax	12,867	11,998	13,460
Donations	4,600	1,250	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,467	13,248	13,460
Resources Available:	99,923	98,064	90,524
Expenditures:			
Contractual Services	1,000	1,000	1,000
Commodities	14,107	20,000	89,524
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,107	21,000	90,524
Unencumbered Cash Balance Dec 31	84,816	77,064	0
2019/2020/2021 Budget Authority Amount	20,000	70,000	90,524

CPA Summary

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City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank 31	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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 (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	3,500	3,500
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	3,500	3,500	3,500

Adopted Budget

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Hospital Improvement 42			
Unencumbered Cash Balance Jan 1	1,463,800	0	0
Receipts:			
Sales Tax .5%	145,506		
Debt Service Sales Tax 1%	291,012		
Interest on Idle Funds	11,147		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	447,665	0	0
Resources Available:	1,911,465	0	0
Expenditures:			
Appropriations to Hospital	684,523		
Transfer to Healthcare Sales Tax Fund	1,226,942		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,911,465	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	2,160,000	0	0

CPA Summary

City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
CID Sales Tax 57	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	979	0
Receipts:			
Sales Tax	50,979	50,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,979	50,000	65,000
Resources Available:	50,979	50,979	65,000
Expenditures:			
Appropriations	50,000	50,979	65,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	50,000	50,979	65,000
Unencumbered Cash Balance Dec 31	979	0	0
2019/2020/2021 Budget Authority Amount	50,000	50,000	65,000

See Tab C

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Stormwater 15	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	207,517	146,077	169,681
Receipts:			
Charges for Service	185,914	186,000	186,000
Penalties	2,096	1,000	2,100
Grants	0	12,500	0
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	4,453	1,000	1,500
Miscellaneous	11	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	242,474	250,500	239,600
Resources Available:	449,991	396,577	409,281
Expenditures:			
Personnel Services	146,122	148,696	175,939
Contractual Services	28,359	22,000	23,000
Commodities	15,260	16,200	17,200
Capital Outlay	101,200	10,000	0
Capital Improvements	12,973	30,000	90,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	303,914	226,896	306,139
Unencumbered Cash Balance Dec 31	146,077	169,681	103,142
2019/2020/2021 Budget Authority Amount	479,784	272,721	306,139

CPA Summary

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City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water 16	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,254,300	4,256,957	4,332,148
Receipts:			
Water Receipts	4,038,692	4,300,000	4,300,000
Connection Fees	85,184	60,000	83,000
Penalties	28,354	14,000	29,000
Sale of Assets	9,192	0	0
Other Receipts	3,759	20,000	20,000
Interest on Idle Funds	61,117	10,500	15,000
Miscellaneous	43,674	145,724	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,269,972	4,550,224	4,464,500
Resources Available:	8,524,272	8,807,181	8,796,648
Expenditures:			
Personnel Services	693,645	670,302	832,687
Contractual Services	984,450	1,076,500	860,200
Commodities	575,772	676,200	587,700
Capital Outlay	47,917	91,500	69,500
Debt Service	1,490,531	1,490,531	1,490,529
Operating Transfers:			
Transfer to General Fund	400,000	400,000	400,000
Transfer to Debt Service Fund	75,000	0	0
Capital Improvements	0	50,000	1,500,000
Cash Forward (2021 column)			
Miscellaneous	0	20,000	20,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,267,315	4,475,033	5,760,616
Unencumbered Cash Balance Dec 31	4,256,957	4,332,148	3,036,032
2019/2020/2021 Budget Authority Amount	5,083,836	5,188,918	5,760,616

Adopted Budget Sewer 18	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,967,602	4,006,160	3,685,537
Receipts:			
Wastewater Receipts	1,948,769	2,100,000	2,000,000
Penalties	19,633	9,000	20,000
Reimbursed Expense	0	0	0
Loan Proceeds	0	0	12,000,000
Interest on Idle Funds	62,637	9,000	15,800
Miscellaneous	22,025	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,053,064	2,123,000	14,040,800
Resources Available:	6,020,666	6,129,160	17,726,337
Expenditures:			
Personnel Services	507,622	570,703	605,584
Contractual Services	511,719	203,500	218,210
Commodities	123,744	214,650	165,750
Capital Outlay	196,421	34,770	30,000
Operating Transfers:			
Transfer to General Fund	550,000	550,000	550,000
Transfer to Debt Service Fund	75,000	0	0
Transfer to Stormwater Fund	50,000	50,000	50,000
Capital Improvements	0	820,000	12,550,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,014,506	2,443,623	14,169,544
Unencumbered Cash Balance Dec 31	4,006,160	3,685,537	3,556,793
2019/2020/2021 Budget Authority Amount	3,092,163	14,216,503	14,169,544

CPA Summary

City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation 19	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	993,796	1,130,301	931,704
Receipts:			
Sanitation Fees	1,412,566	1,475,000	1,450,000
Service Fees	15,941	10,000	10,000
Penalties	14,405	6,000	14,500
State Grant	7,706	0	0
Interest on Idle Funds	17,775	5,000	4,500
Miscellaneous	965	200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,469,358	1,496,200	1,479,200
Resources Available:	2,463,154	2,626,501	2,410,904
Expenditures:			
Personnel Services	533,551	620,272	665,264
Contractual Services	360,498	424,375	433,575
Commodities	160,835	185,650	183,150
Capital Outlay	77,969	264,500	14,000
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Transfer to CIP	0	0	0
Capital Improvements	0	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,332,853	1,694,797	1,495,989
Unencumbered Cash Balance Dec 31	1,130,301	931,704	914,915
2019/2020/2021 Budget Authority Amount	1,657,519	1,607,696	1,495,989

See Tab C

City of Arkansas City

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Healthcare Sales Tax Fund 44	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	1,349,831	1,501,000	1,501,000
Transfer from General Fund	0	79,000	79,000
Compensating Use Tax	0	60,600	116,000
Transfer from PBC Fund	1,962,753	0	0
Transfer from Hospital Improvement Fund	1,226,942	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,539,526	1,640,600	1,696,000
Resources Available:	4,539,526	1,640,600	1,696,000
Expenditures:			
Transfer to PBC Trustee	4,539,526	1,640,600	1,696,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,539,526	1,640,600	1,696,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	4,539,526	1,640,600	1,696,000

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Unpledged Healthcare Sales Tax Fund 44	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	79,091	79,206
Receipts:			
Healthcare Sales Tax (5%)	71,044	85,000	79,000
Compensating Use Tax	0	242,400	174,000
Interest on Idle Funds	8,047	115	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,091	327,515	253,500
Resources Available:	79,091	406,606	332,706
Expenditures:			
Healthcare Appropriations	0	327,400	332,706
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	327,400	332,706
Unencumbered Cash Balance Dec 31	79,091	79,206	0
2019/2020/2021 Budget Authority Amount	85,500	327,400	332,706

CPA Summary

CPA Summary

City of Arkansas City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2019 is to be shown)

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	1,191,083	Cash Balance Jan 1	1,946,193	Cash Balance Jan 1	15,935	Cash Balance Jan 1	37,808	3,391,965

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Total
		Interest	24,258	Interest	16,560	Donations	18,321	Interest	402	
		Donations	68,651	Bond Proceeds	18,653,484			Restitution	849	
		Reimbursed Expense	622,697	Reimbursed Expense	684,523			Donations	30	
		Transfers:								
		General Fund	(2,594,391)							
		Spec. Hwy	192,312							
		Water	2,394,516							
		Sanitation	7,564							
Total Receipts	0	Total Receipts	715,607	Total Receipts	19,354,567	Total Receipts	18,321	Total Receipts	1,281	20,089,776
Resources Available:	200,946	Resources Available:	1,906,690	Resources Available:	21,300,760	Resources Available:	34,256	Resources Available:	39,089	23,481,741

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Total
		Contractual Services	13,176	Principal	18,336,559	Contractual Services	3,351	Contractual Services	11,706	
		Capital Outlay	288,217	Interest	684,523	Capital Outlay	15,172	Distribution to other Agency	27,383	
				Bond Issue Cost	316,925					
				Trans to HST Fund	1,962,753					
Total Expenditures	0	Total Expenditures	301,393	Total Expenditures	21,300,760	Total Expenditures	18,523	Total Expenditures	39,089	21,659,765
Cash Balance Dec 31	200,946	Cash Balance Dec 31	1,605,297	Cash Balance Dec 31	0	Cash Balance Dec 31	15,733	Cash Balance Dec 31	0	1,821,976 **
										1,821,976 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Arkansas City

will meet on August 4, 2020 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	10,530,685	53.204	9,939,890	52.836	10,702,736	3,400,604	58.541
Debt Service	802,130	10.766	571,110	10.912	673,385	318,525	5.483
Library	364,784	6.000	373,900	5.979	384,950	348,529	6.000
Special Highway 21	305,906		574,332		1,357,500		
Special Recreation 20	14,236		5,000		46,068		
Tourism 23	134,493		118,962		139,145		
Special Alcohol 26	15,107		21,000		90,524		
Land Bank 31	0		3,500		3,500		
Hospital Improvement 42	1,911,465		0		0		
CID Sales Tax 57	50,000		50,979		65,000		
Stormwater 15	303,914		226,896		306,139		
Water 16	4,267,315		4,475,033		5,760,616		
Sewer 18	2,014,506		2,443,623		14,169,544		
Sanitation 19	1,332,853		1,694,797		1,495,989		
Healthcare Sales Tax Fund 44	4,539,526		1,640,600		1,696,000		
Unpledged Healthcare Sales Tax Fund 4	0		327,400		332,706		
Non-Budgeted Funds-A	21,659,765						
Totals	48,246,685	69.970	22,467,022	69.727	37,223,802	4,067,658	70.024
Less: Transfers	4,539,695		1,279,000		1,279,000		
Net Expenditure	43,706,990		21,188,022		35,944,802		
Total Tax Levied	3,853,594		3,937,923		xxxxxxx		
Assessed Valuation	55,071,399		56,477,167		58,089,239		
Outstanding Indebtedness, January 1,							
G.O. Bonds	4,520,000	2018	3,495,000	2019	2,765,000	2020	
Revenue Bonds	0		0		17,630,000		
Other	22,624,752		22,161,203		21,267,469		
Lease Purchase Principal	338,679		901,416		779,873		
Total	27,483,431		26,557,619		42,442,342		

*Tax rates are expressed in mills

Kathleen Cornwell
City Official Title: Finance Director

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	2,984,018	51	83,754
Debt Service	616,237	11	17,296
Library	337,668	6	9,478
TOTAL	3,937,923	68	110,528

2020 July 1 Valuation: 58,089,239

Valuation Factor: 58,089.239

Neighborhood Revitalization Subj to Rebate: 1,630,422

Neighborhood Revitalization factor: 1,630.422

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.



AFFIDAVIT OF PUBLICATION

See Proof on Next Page

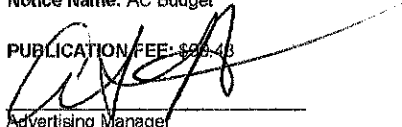
Cowley CourierTraveler
200 East Fifth Avenue
(820) 442-4200

I, Arty Hicks, of lawful age, being duly sworn upon oath, deposes and says that I am the Advertising Manager of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 24, 2020

Notice ID: GMcmpeseGaaKQ7Bf8Qwn
Notice Name: AC Budget

PUBLICATION FEE: \$26.48

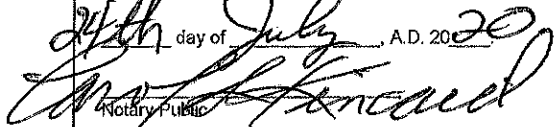


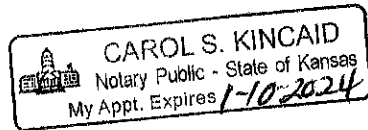
Advertising Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

24th day of *July*, A.D. 20*20*

Notary Public



Expected print dimensions of advertisement - Width: 4.28 in., Height: 3.9 in.

State of Indiana
City of Indianapolis
2021

STATE OF INDIANA
CITY OF INDIANAPOLIS

The following audit of the City of Indianapolis will be completed by August 4, 2021 or 15 days after the date of the report. The City of Indianapolis is required to provide the City Auditor with a copy of the report. The City Auditor will be available to discuss the report with the City Manager and the City Council. The City Auditor will be available to discuss the report with the City Manager and the City Council. The City Auditor will be available to discuss the report with the City Manager and the City Council.

Account	2020 Actual	2021 Budget	2021 Actual	2021 Budget
General Fund	10,000,000	10,000,000	10,000,000	10,000,000
Capital Projects	5,000,000	5,000,000	5,000,000	5,000,000
Debt Service	2,000,000	2,000,000	2,000,000	2,000,000
Other Funds	3,000,000	3,000,000	3,000,000	3,000,000
Total	20,000,000	20,000,000	20,000,000	20,000,000
Operating Expenses	15,000,000	15,000,000	15,000,000	15,000,000
Capital Expenditures	3,000,000	3,000,000	3,000,000	3,000,000
Debt Service	1,500,000	1,500,000	1,500,000	1,500,000
Other Funds	500,000	500,000	500,000	500,000
Total	20,000,000	20,000,000	20,000,000	20,000,000

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GLOSSARY OF TERMS



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 2020 finance the 2021 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.

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