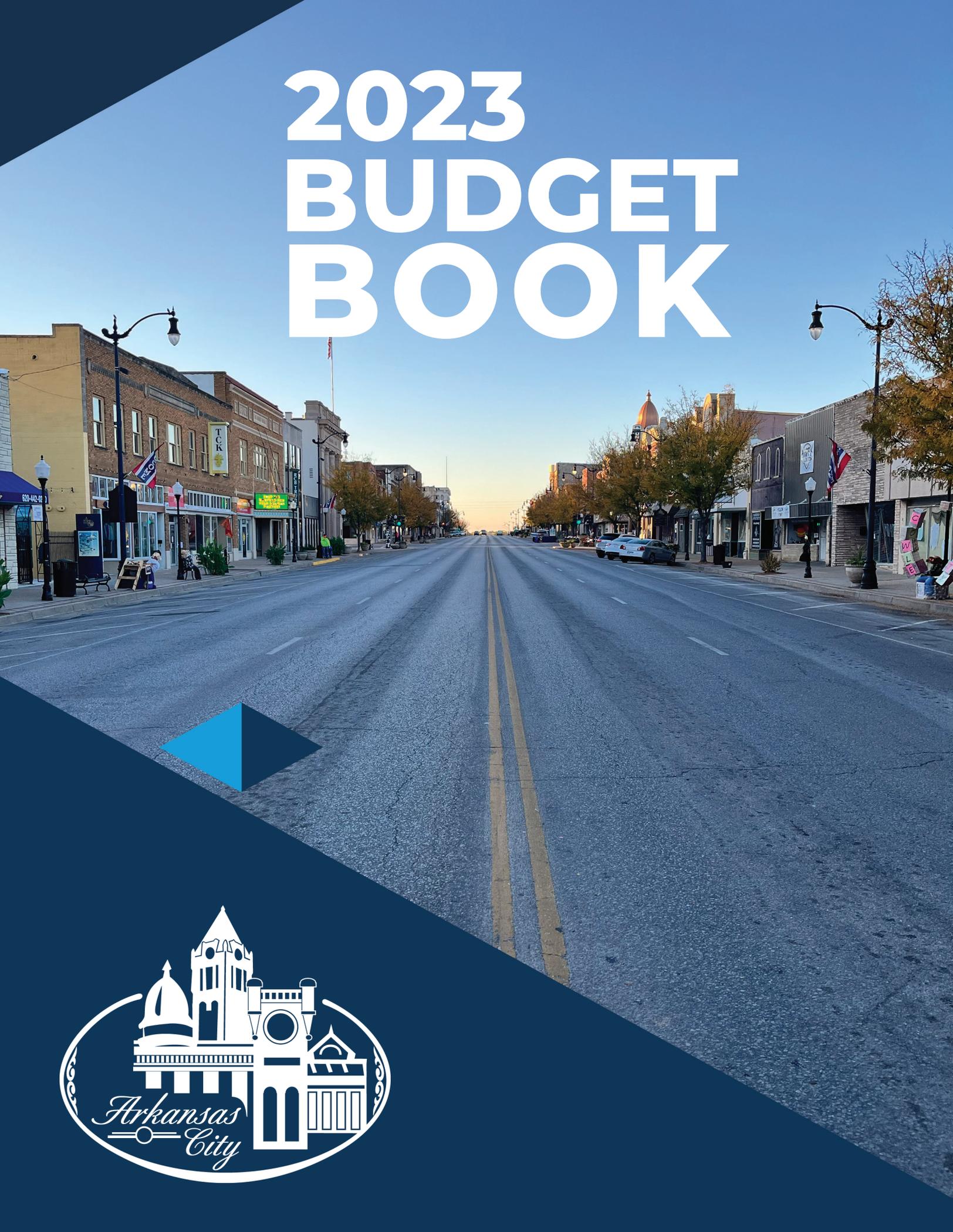


# 2023 BUDGET BOOK







CITY OF ARKANSAS CITY

BUDGET

2023

PREPARED BY THE

FINANCE DEPARTMENT

118 W. CENTRAL AVENUE

ARKANSAS CITY, KANSAS 67005

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# TABLE OF CONTENTS

<b>INTRODUCTION</b> .....	<b>9</b>
LIST OF PRINCIPAL OFFICIALS .....	11
STATEMENT OF ORGANIZATIONAL VALUES .....	13
<b>MANAGER’S MESSAGE</b> .....	<b>15</b>
LETTER FROM THE CITY MANAGER .....	17
2022 GFOA DISTINGUISHED BUDGET PRESENTATION AWARD .....	27
CITY STAFF’S DEDICATION .....	28
STRATEGIC SUCCESSES .....	29
STRATEGIC GOALS .....	33
LONG TERM PRIORITIES .....	34
OUR COMMUNITY .....	39
COMMUNITY ECONOMIC OVERVIEW .....	41
<b>READER’S GUIDE</b> .....	<b>49</b>
READER’S GUIDE TO THE BUDGET DOCUMENT .....	51
PURPOSE OF THE ANNUAL CITY BUDGET .....	54
ORGANIZATION CHART .....	59
<b>FINANCIAL MANAGEMENT</b> .....	<b>61</b>
STATUTORY BUDGET REQUIREMENTS .....	63
BUDGETARY AND FINANCIAL PLANNING POLICIES .....	64
PURCHASING POLICIES AND PROCEDURES .....	72
PERSONNEL HISTORY .....	75
MILL LEVY BY TAXING UNIT .....	76
MILL LEVY HISTORY .....	77
VALUE OF THE ARKANSAS CITY TAX DOLLAR .....	78
SALES TAX COLLECTION .....	79
<b>SHORT TERM FACTORS AND FUND OVERVIEW</b> .....	<b>81</b>
BUDGET APPROACH .....	83
MAJOR REVENUE SOURCES .....	84
EXPENDITURE PROJECTION ASSUMPTIONS .....	87
FUNDS .....	89
<b>LONG RANGE FINANCIAL PLANNING AND CAPITAL IMPROVEMENTS</b> .....	<b>93</b>
LONG RANGE FINANCIAL PLANNING .....	95
CAPITAL PROJECTS TEN YEAR SUMMARY .....	100
CAPITAL PROJECTS TEN YEAR DETAIL .....	101
2023 CAPITAL PROJECTS DEFINED .....	103
CAPITAL OUTLAY EXPENDITURES CHART .....	118

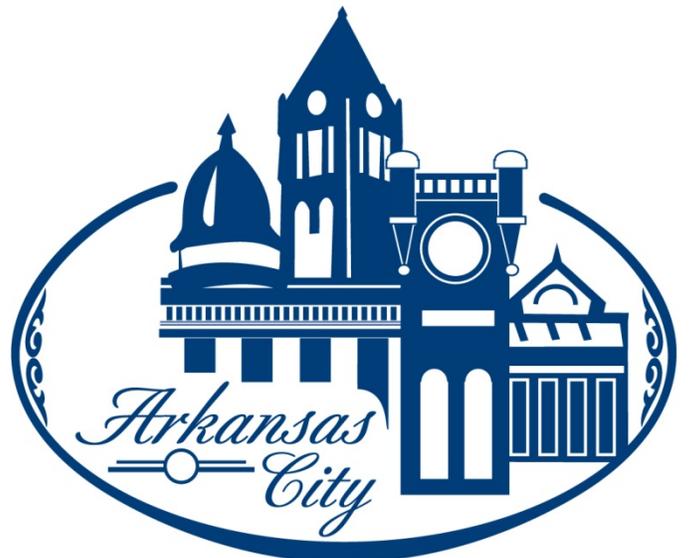
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<b>CITY DEBT .....</b>	<b>119</b>
CITY DEBT STRUCTURE .....	121
DEBT SUMMARY .....	122
DEBT SCHEDULE .....	123
<b>FUND SUMMARIES .....</b>	<b>125</b>
REVENUE AND EXPENDITURES SUMMARY .....	127
FUND BALANCES .....	128
<i>General Fund</i> .....	129
<i>Stormwater Fund</i> .....	139
<i>Water Fund</i> .....	141
<i>Sewer Fund</i> .....	145
<i>Sanitation Fund</i> .....	149
<i>Special Recreation Fund</i> .....	152
<i>Special Street Fund</i> .....	154
<i>Tourism and Convention Fund</i> .....	156
<i>Special Alcohol Fund</i> .....	158
<i>Public Library Fund</i> .....	160
<i>Land Bank Fund</i> .....	162
<i>Bond and Interest Fund</i> .....	164
<i>Healthcare Sales Tax Fund</i> .....	166
<i>Unpledged Healthcare Sales Tax Fund</i> .....	168
<i>CID Sales Tax Fund</i> .....	170
<b>DEPARTMENT / DIVISION EXPENDITURES .....</b>	<b>173</b>
CITY MANAGER DEPARTMENT .....	175
<i>City Manager Administration</i> .....	177
<i>Human Resources Division</i> .....	178
<i>Municipal Court Division</i> .....	179
<i>Neighborhood Services Division</i> .....	180
<i>Finance Division</i> .....	181
FIRE-EMS DEPARTMENT .....	188
POLICE DEPARTMENT .....	193
PUBLIC SERVICES DEPARTMENT .....	197
<i>Parks &amp; Facilities Division</i> .....	201
<i>Street &amp; Stormwater Division</i> .....	202
<i>Sanitation Division</i> .....	203
ENVIRONMENTAL SERVICES DEPARTMENT .....	213
<i>Distribution &amp; Collection Division</i> .....	215
<i>Wastewater Treatment Plant Division</i> .....	216
<i>Water Treatment Facility Division</i> .....	217
<b>STATE BUDGET FORMS .....</b>	<b>223</b>
<b>GLOSSARY OF TERMS .....</b>	<b>251</b>

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# INTRODUCTION

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**CITY OF ARKANSAS CITY, KANSAS**  
**LIST OF PRINCIPAL OFFICIALS**

**2022-2023**

**ARKANSAS CITY COMMISSION**

MAYOR KANYON GINGHER

VICE-MAYOR DIANA SPIELMAN

COMMISSIONER JAY WARREN

COMMISSIONER SCOTT ROGERS

COMMISSIONER CHARLES JENNINGS

**CITY MANAGER**

RANDY FRAZER

**FINANCE DIRECTOR/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:*

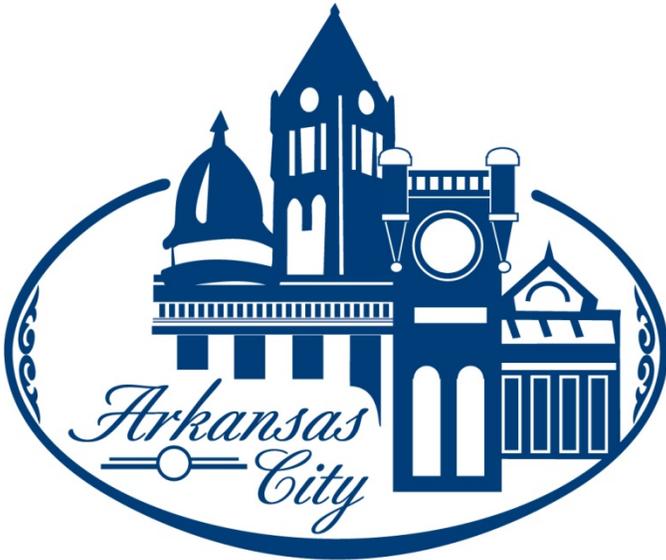
AN ABILITY TO SEE THE BIG PICTURE  
A SENSE OF PRIDE  
A COMMITMENT TO EMPLOYEE KNOWLEDGE  
EMPLOYEE PROFESSIONALISM  
ACCOUNTABILITY  
TEAMWORK  
PROTECTION OF HEALTH, SAFETY & PUBLIC WELFARE  
A WILLINGNESS TO EMBRACE CHANGE  
A COMMITMENT TO ORGANIZATIONAL GOALS  
CLEAR COMMUNICATION

*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](mailto: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

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November 29, 2022,

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

On behalf of the management team and myself, I am happy to provide you with the City of Arkansas City operating budget and Capital Improvement Plan for Fiscal Year 2023. This budget of \$33,321,931 continues the work from the Commission priorities. As prices have increased and supply chain issues have become more common, City staff has strived to be more innovative with their budgets. Their resourcefulness and continual work are reflected in this document.

This budget is a fiscal plan for how the city will allocate its resources to ensure continuing excellence in our community. It reflects staff ideas and the community's visions and values on how to devote those resources in the coming year and beyond so that we can serve the citizens and industries of Arkansas City in the best way possible. This 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 high quality of service by addressing five areas of importance that have been identified by staff, the City Commission, citizens, and incorporating the goals of the City's Comprehensive Plan.

Staff is aware that they and the Commission have been entrusted to manage the public funds the City receives from its taxpayers and customers. We strive to repay that trust with wise decisions, and protecting popular programs, facilities, and services. Staff uses different planning tools to plan for equipment and infrastructure needs. The tool we use to care for the current infrastructure needs is an Asset Management Plan. To plan for future public infrastructure needs, we use our 10-year Capital Improvement Plan (CIP).

Given the current economic climate, the 2023 budget limits the financial burden placed upon our residents, while continuing to make long-needed and long-range investments in the community. At the direction of the City Commission to maintain a steady mill levy, the mill levy was reduced slightly from 2022 to 2023, at 70.047 mills. The city has seen assessed valuation rise by 34% since 2012 which helps us keep pace with increasing operational costs, while maintaining a steady mill levy.

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 complex 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 2023 Budget, the third 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 2023 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 2023. Budget strategies to address them are listed below:

## Critical Infrastructure

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When it comes to infrastructure, Arkansas City much like the rest of the nation, has aging infrastructure and we will need to focus on the maintenance, repair, and replacement of these critical utility and transportation systems such as water and sewer lines, water and wastewater treatment facilities, bridges and roads, and stormwater drainage systems.

As in prior years, we are committed to investing in our community's infrastructure. The Environmental Services Department has completed several 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.

An engineering team was engaged in 2020 to make formal recommendations for a design-bid-build process for upgrades to the wastewater treatment plant, which began late this year with the construction of a new administration building. In 2022, construction commenced with replacement or rehabilitation of several critical wastewater treatment system processes, with \$13 million budgeted. This project is on target to be completed by May of 2023. Now that the water treatment facility and wastewater treatment facilities have been addressed it is time to turn our attention to the water distribution system and wastewater collection system.

The Environmental Services Department wrapped up work on its 20-year Water Master Plan and water distribution system model to address and plan for the city drinking water systems current and future needs. Some of the recommended improvements are replacing all cast iron pipe with new 8-inch PVC piping, this is a big task and will take multiple years. Staff is developing a plan to identify and prioritize which areas are replaced and when. Several other items were identified as recommended improvements such as pipe looping to provide redundant service in the Crestwood and Paterson Park areas, replacement of the Chestnut Booster pump station, and construction of an elevated water storage tank to address fire flows in the Crestwood addition.

Public infrastructure improvement projects budgeted for completion or continuation in 2023 include:

- The city spent \$500,000 in 2022 to offset and re-drill one of our Wells, the second such 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 Well No. 10, Well No. 8 and Well No. 3, 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 2023 onward.
- 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. The city has begun the perfection period to secure these additional water rights.
- Continued investment in the Goff Industrial Park water tower is scheduled to 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, currently being installed. These facilities are critical for continued smooth operations at Creekstone Farms, the City's largest employer and property taxpayer.
- Additional improvements in wastewater infrastructure planned in 2023 include \$100,000 for downtown manhole and sanitary sewer rehabilitation on the west side of Summit Street from Adams to Walnut Avenues, with an equivalent amount set aside in 2024 for the west side. Additionally, \$250,000 is reserved

each year in the CIP from 2023 onward for general manhole and sanitary sewer rehabilitation throughout Arkansas City. Future years also will see rehabilitation of the Edna, Agri-Business, and Country Club Estates lift stations (\$50,000 each in 2023, 2024 and 2025, respectively), plus the Patterson Park lift station (\$20,000 in 2025), as well as a major Goff Industrial Park interceptor sewer replacement (at an estimated cost of \$1.2 million in 2023).

- Stormwater maintenance will remain a focus in 2023 and beyond. The primary pump serving the Mill Canal was rebuilt in 2019 and all the electrical equipment in the pump house was replaced, with a rebuild of the secondary pump now planned in 2024 at a cost of \$170,000. This work also would be accompanied in 2025 by cleaning and rehabilitation of the Mill Canal, for \$100,000. Ongoing inlet and stormwater pipe rehabilitation is budgeted at \$50,000 in each year from 2023 onward.
- The pumps at the Madison and Chestnut Avenue underpasses are scheduled for replacement, with \$40,000 tasked in 2023 and 2024 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 occur in 2023, at an expected cost of \$250,000.

## Economic Development, Housing and Planning

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The City wants to continue collaborating with citizens and volunteers from many groups to help people to clean up their properties and maintain their homes, making the City a more attractive place to live.

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 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, updating this plan is now under way with the goal to revisit and revise the entire Comprehensive Plan by the end of 2023. This has been a focused effort of the Planning Commission, working in concert with the zoning administrator and many other City advisory boards. Surveying began in 2020 and will continue in 2023 toward the development of a new Comprehensive Plan that will take the city through 2030. The city also is a leading and active participant in the Paris Park Pool joint committee, in partnership with the Ark City Recreation Commission, Cowley College and USD 470. This collective planning group is working in collaboration to plan for community facilities that could include a new or renovated pool, recreation center and more.

The City's Neighborhood Revitalization Plan has been expanded dramatically to extend its benefits throughout the community, focusing on areas of need identified in the 2019 update of the countywide housing study done in 2014. This analysis also is useful as our infill housing program continues to develop. 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, and this program has proven extremely popular so far with local home builders and neighboring owners.

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, must be declared dangerous structures and demolished. The 2023 budget has \$50,000 — and subsequent years in the Capital Improvement Plan set aside \$100,000 annually — for such demolitions, whenever necessary.

In 2022 the City was awarded a Community Development Block Grant to fund housing renovation in the amount of \$300,000. It will benefit approximately twelve property owners between 8<sup>th</sup> and 15<sup>th</sup> Streets, from Colorado to Kansas avenues. If this program proves successful, the city plans to apply for additional areas in 2024.

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 are 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, especially as the City works to establish a new Rural Housing Incentive District in downtown Ark City.

## Transportation

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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.

Meanwhile, planning continues for what the next phase(s) of work should be and how they might be funded. City staff with the assistance of our asset management plan is currently completing an inventory of street conditions. Once that is complete staff can develop a multi-year maintenance plan along with potential dedicated funding options for the commission to consider.

- In 2020, the city applied for and later received a Community Development Block Grant in the amount of \$455,000 to pursue resurfacing, which also would fill in gaps in the sidewalk on Summit Street from Kansas Ave to Radio Ln. In 2021, the city also applied for and received \$227,500 in KDOT Cost Share funding for this project. With a total cost bid coming in at \$711,981, this project was constructed and completed in 2022. 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 2025, as well.
- Several of the bridges in our community need replacement. One currently being replaced in early 2023 is on North 15<sup>th</sup> Street (\$420,000 in 2022, assisted by a \$150,000 grant from KDOT's Local Bridge Improvement Program). The other bridge that needs to be replaced is on South F Street (\$28,000 in 2025 and \$230,000 in 2026). Replacement of the South 1st Street bridge over the Mill Canal also is being considered in the 2026-27 timeframe, for an estimated cost of around \$258,000.
- 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 to support

continued improvements in this area. A need for future mill and overlay projects also has been identified on Summit Street (Madison to Walnut avenues estimated at \$900,000), Madison Avenue (Arkansas River bridge to Eighth Street, estimated at \$500,000 which would be CCLIP-eligible; Summit Street to Country Club Road, estimated at \$900,000), and Kansas Avenue (15<sup>th</sup> Street to U.S. 77 bypass, estimated at \$900,000).

- KDOT continues to discuss the possibility of a southwest bypass extension for U.S. 166 from around Eighth Street to the current bypass terminus on South Summit Street/U.S. 77. This project, currently estimated at \$12 million, would not commence any sooner than 2026 and would have to be funded with state transportation dollars, not local funds. The city currently owns much of the property needed to construct such a project.
- 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 2023. The City has secured matching dollars from Cowley College (\$87,000) and Westar Energy (\$537,395) for this project and has received \$800,000 in Transportation Alternatives (TA) grant assistance from KDOT. A further extension, the Central Trail (Phase I) from the Paris Park Pool to the Northwest Community Center on Birch Avenue, would cost \$235,000 and is proposed sometime after 2024. Funds would be secured by applying for Recreational Trails and/or TA grant funding programs. It would be followed in future years by Phase II, from Birch to Kansas avenues (\$280,000). A future Phase is a \$1 million bridge that would cross South Summit Street/U.S. 77 and open Phase IV expansion opportunities.
- The city has 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.

## Quality of Life, Beautification, Parks, and Facilities

---

The continued improvement of Arkansas City's public image and the quality of life it can offer to all its citizens is a large focus of this organization, centered in City parks and facilities.

The public space that receives the most attention, Wilson Park, has begun to see 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 has received \$205,000 of that matching funding for application toward Phase 1 upgrades in 2021-22. Additionally, Creekstone Farms has contributed \$300,000 toward the Wilson Park improvements. Using these matching funds and in-kind City labor, Phase 1, consisting of electrical and parking upgrades for the rotunda and the new Creekstone Farms Pavilion and V.J. Wilkins Food Truck Gallery was completed in the spring of 2022. Unfortunately Phase 2, Phase 3, and Master Plan development on the vacant lot to the north, where housing and a new library have been discussed will be pushed back for a few years.

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 the outdoor spaces, including capacity crowds at Paris Park Pool. A major new park event, Tacolalah, also debuted in 2019 to great acclaim. About 2,000 people attended this inaugural multicultural event about that same number participated in its return to Wilson Park on July 17, 2022.

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.

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, 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 cloudy due to costs and recession-driven market forces out of the two cities' control.

As far as public facilities are concerned, the 2023 budget makes significant investments toward that end:

- The Parks and Facilities Division manages seventeen parks, walking trails, and outdoor facilities. Funds are included in this budget for annual maintenance and minor improvements to these facilities.
- The Capital Improvement Plan includes new restrooms at Pershing and Lovie Watson Parks (\$20,000 each) in 2023. These projects would affect the most popular City facilities and thus impact the greatest number of residents.
- The 2023 budget provides funding to maintain popular community events, such as Arkalalah, the Last Run Car Show, Tacolalah, Arbor Day, the Cleanup Days and other community festivals.
- 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, including a planned \$16,000 soffit upgrade in 2022, 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.

## Citizen Outreach and Interaction

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The City of Arkansas City has made communication a strategic priority, with the intent of increasing awareness of the policies and programs of the City and generating enhanced engagement of constituents in the governing process. The goal of the communication strategy is to identify opportunities to share the City's message and streamline the methods by which those messages are shared, while conducting the business of the city in an open and inclusive manner.

The city has hired a Communications Director to enhance communication with the residents and businesses in Arkansas City by proactively identifying emerging issues; improving long-range communication strategies; and communicating more effectively the identified key issues, policy decisions made, and actions taken by the Arkansas City governing body.

In Arkansas City, communication is seen as a vital role of government, and an essential component of the democratic process. It helps build pride, trust, and awareness within the community, increases participation, and contributes to strengthening the quality of life in the community.

The City's Communication Strategy is built on the foundation of four concepts:

**Clear and Direct:** The City will always strive to use the most direct and straightforward language to communicate its policies and programs, by explaining technical terms, avoiding jargon, and providing background information to ensure that all our communications are understandable and accessible to the widest possible audience.

**Proactive:** Whenever possible, the City will provide information on emerging issues, and follow these up to ensure the most accurate and complete information is available to the public as soon as is possible.

**Transparent:** The City will be open in communicating its business and make information about the policies, finances, and operations of the City available to all citizens. One way of accomplishing this is to include citizens in the decision-making process, from soliciting input to encouraging service on boards and commissions that actively advise management and the City Commission on policy decisions.

**Listening and Learning:** The City recognizes that communication flows two-ways, both providing information and receiving feedback. Listening to residents builds better trust and credibility so the policies and programs created by the City also reflects the needs and wishes of the community.

The City has identified five broad objectives in establishing the communication strategy. Each issue or program campaign will be designed with these desired outcomes in mind:

**Increase Awareness:** We want information about City policies and programs to be available to all our audiences and for priority projects to be common knowledge among our key audiences.

**Increase Engagement:** We want to encourage and enable residents and business owners to participate in public policy formation. In addition, we would like to generate high levels of participation in, and attendance at, City programs and events.

**Provide Access:** We want to reduce barriers to communication to reach the broadest possible audience.

**Enhance Transparency:** It is our intent to conduct the “people’s business” in the open, making information about City policies and operations available to all.

**Reinforce Credibility:** We will provide honest and responsive communications that will help us build trust and credibility with our audiences. By carefully planning our communications to achieve these concepts we believe that we can successfully reinforce the City’s key messages while simultaneously increasing constituent awareness and engagement.

**The City of Arkansas City has established the following communication goals:**

- Establish one clear voice throughout all communication channels.
- Maximize awareness and support of the city actions, goals, and programs.
- Achieve coordinated and consistent communication both internally and externally.
- Protect and grow positive relationships with all stakeholders.
- Clearly establish the Communications Director as the central point for incoming and outgoing official information; providing communication services to executive management, departments, employees, and target audiences; and,
- Maintain communication as top priority for the city.

#### **CURRENT COMMUNICATION PRACTICES**

**Legal and Ethical Considerations:** Executing communications within the established policies of the City of Arkansas City is a top priority and the City strives to meet the highest ethical standards of both government agencies and the communications profession.

**Accessibility:** We will make every reasonable effort to ensure that the information about City programs and policies is available to all our audiences, despite any barriers to communication. These barriers include access to media, language, cultural differences, and physical disabilities.

### **Our Audiences**

The single largest audience we want to reach is residents and business owners/operators, made up of people who live and work in the City of Arkansas City.

There are several defining characteristics that create subcategories with specific needs, such as:

- Property Owners/Renters
- Children/No Children
- Employed/Not Employed
- Length of Residence
- Educational Attainment
- Household Income
- Ethnicity
- Age

City of Arkansas City employees are another key audience, as residents see them as experts and expect them to know a great deal about the City programs and policies. Recognizing that employees are one of the most immediate and direct ways that our audiences receive information about the city, we use our internal communication vehicles as resources for informing staff about the City's strategic messages and issues that may arise throughout the year. In the end, the desired outcome is a workforce that understands the City's mission and vision, exemplifies the City's values, and actively communicates the key strategic messages. Keeping staff informed also builds morale and heads off misinformation messages circulated by a rumor.

Other audiences that we have a need to communicate with from time to time are special interest community groups; various niche stakeholder groups, such as senior citizens, teenagers, or volunteers; Federal or State Legislators; candidates for political office; elected and appointed leaders in other local governments and agencies; and business, service, and cultural organizations. When visitors stay in Arkansas City, we have the ability to deliver messages that will enhance the reputation of the city, spur additional use of City facilities and programs, and promote interest in the city throughout the rest of the country.

### **Our Methods**

The City of Arkansas City is a culturally diverse community. Translation of policies, procedures and programs into various languages represented in the community is a top priority. The City's website offers several Google Translate options of various languages other than English.

### **SOCIAL MEDIA**

The City has established profiles on several social media platforms, including Facebook, Twitter, Nextdoor, YouTube, Instagram and LinkedIn. In addition, several individual departments such as Fire and Police, have created individual pages and/or accounts.

### **MEDIA RELATIONS, PUBLIC RELATIONS, AND MARKETING TOOLS**

When dealing with the media, it is important that the city works with the media to maintain a fair balance in reporting positive stories with ones dealing with crime or controversial issues. The goals of our public relations efforts are twofold, to make the complicated easier to understand and to create better partnerships with all audiences, including media. The city can increase the level of media outreach overall through various means such as:

- Increased press releases.
- Increased coverage on television news/radio news programs.
- Development of media opportunities, such as tours of City facilities and parks.
- Increased press conferences on important issues; and,
- Increased staff availability to media.

Public Information staff also provides support and consultation to numerous departments for external communications and special events. The Division is available to all departments at any time, but works most closely with the following:

- City Manager’s Office
- Police Department
- Fire Department
- Public Works
- Information Technology
- Emergency Management

## Final Notes

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Many people aided in the construction of this budget, and I wish to recognize them. Due to the untiring work of our entire management team to improve and innovate, our organization has achieved sound management practices and financial stability.

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, 2020, 2021 and 2022. We as staff are 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 considerable amount of effort and attention 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 core mission while also adhering to a strong tradition of sustainable fiscal policy and sound fiscal management.

Through our shared commitment to excellence in providing public services, the City of Arkansas City has positioned itself well for 2023 and beyond.

Respectfully submitted on behalf of our 2023 budget team,



Randy Frazer  
City Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Arkansas City  
Kansas**

For the Fiscal Year Beginning

**January 01, 2022**

*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 2023, 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 2021-2022

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 2021 and 2022:

## Environmental Services Department

- Remained in regulatory compliance with water treatment and wastewater treatment operations.
- Completed rehabilitation of Water Well No. 3.
- Completed design for Wastewater Treatment Plant Upgrades Project and initiated construction of Phase 1 (Administration Building).
- Completed triennial lead and copper sampling and analysis procedures.
- Completed construction of approximately 12,511 lineal feet of new water line and 160 water service replacements for the Brad Meek and Hillside Additions Water Line Replacement Project.
- Commenced construction of the North Pressure Zone High-Service Pump Station Project.
- Initiated design and mapping of Water Distribution System Model and 20-Year Water Master Plan.
- Completed capital equipment purchase of a 2021 Doosan Portable Air Compressor.
- Completed annual Biosolids and Division of Water Resources reports.
- Completed Sanitary Sewer Repair Project in Block 26, Sleeth Addition, which replaced 262 lineal feet of 12-inch pipe.
- Prepared to commence construction of Downtown Sanitary Sewer Rehabilitation Project in the alleys between First Street and Summit Street.
- 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.
- Certified during levee inspection and performed necessary maintenance.
- Completed construction of concrete intersection, curb and gutter improvements on 2<sup>nd</sup> Street at both Cedar Avenue and Vine Avenue.
- Developed a Capital Improvement Plan for 2022.
- Completed design of a project to mill and overlay West Madison Avenue/U.S. 166 from 8<sup>th</sup> Street to Summit Street/U.S. 77, a project largely



reimbursed by KDOT City Connecting Links grant funding.



- Applied for and received KDOT Cost Share grant funding to help to mill and overlay North Summit Street from Kansas Avenue to Radio Lane, 50% of which also will be reimbursed by a Community Development Block Grant.
- 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 1<sup>st</sup> Street and 2<sup>nd</sup> Street from Kansas Avenue north to

the C Street Canal, 3<sup>rd</sup> Street through 5<sup>th</sup> Street from Kansas Avenue north to Oak Avenue, West Palmetto Avenue from Summit Street west to 5<sup>th</sup> Street, A Street and B Street from the 1400 block north to the C Street Canal, A Street and B Street from Kansas Avenue south to Poplar Avenue, C Street from Kansas Avenue south to Linden Avenue, D Street from Kansas Avenue south to Poplar Avenue, and West Lincoln Avenue from 4<sup>th</sup> Street east to Summit Street/U.S. 77.

- Finalized design of Hike-Bike Trail Phase 2 Extension Upgrades Project using KDOT Transportation Alternatives grant funds.
- Awarded KDOT grant and began design for North 15<sup>th</sup> Street Bridge Replacement Project.
- Continued patching potholes and repainting school zone crosswalks throughout the City.
- Completed numerous upgrades to the Central Shop building, including improved siding and the installation of a new shop lift to assist with truck and equipment repairs and maintenance.
- Auctioned off numerous old pieces of equipment to assist with purchase of new replacements.
- Purchased and used a new curb-and-gutter machine to assist in new concrete pouring projects.
- 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 18-hole disc golf baskets and tee pads at Knebler Pond.

- Removed the old restrooms at the Wilson Park rotunda and replaced all of the siding.
- Removed four tennis courts at Wilson Park and began construction on the new Creekstone Farms Pavilion and accompanying parking lot, future home of the Arkansas City Farm and Art Market.
- Continued to provide essential park and facility maintenance services during COVID-19 pandemic.
- Continued to provide vital senior nutrition services despite restrictions at Senior Citizens Center.

### Public Services Department — Sanitation Division

- Remained in regulatory compliance with sanitation and burn pit operations.
- Manufactured four new portable dumpsters that citizens may rent for disposal of household waste.
- Completed capital equipment purchase of two new 2021 Peterbilt trucks with 20-yard Heil Packers.
- Continued to participate in the reconfiguration of the joint recycling program between Arkansas 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



- Reduced Kansas Bureau of Investigation crime statistics to a three-year low of 39.2, down from previous years of 45.3 and 48.2.
- Reduced violent crime rate to 4.5 from 5.5 and property crime rate drastically to 34.7 from 39.8.
- Received numerous awards

- Continued to emphasize community-oriented policing as a priority with the return of programs such as Popsicle Patrol, Coffee with Cop, DARE Camp and National Night Out, as well as collaborating with a local elementary school to design a police car by placing their handprints in the decals.
- Received federal grant funds to train an officer and continue 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**

- Sent multiple personnel to critical training, including trench, animal and confined space rescue operations.
- Received approval to purchase a new ambulance in 2022.
- Implemented department standard operating guidelines.
- Received a truck from the Kansas Forestry Service and equipped it for fighting wildland fires, while also purchasing a 5-ton truck that is in the process of being equipped for fighting wildland fires.
- Completely remodeled the Arkansas City Fire-EMS Department kitchen.
- Purchased an Auto Pulse machine and an additional ultraviolet light to sanitize its ambulances.
- Upgraded ambulance cots using COVID-19 relief funds from the federal government.
- Received an additional federal grant to help to purchase bidirectional amplifier system and radio communication equipment for the building, as well as emergency medical training supplies.
- Continued to provide essential, vital firefighting, fire prevention and emergency medical services during COVID-19 pandemic.



# Strategic Goals 2023

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.

Surveying resumed in 2021 and will continue in 2023 to support the ongoing development of a new Comprehensive Plan for the next decade, overseen by the Planning Commission with the assistance of several other City advisory boards. A Multimodal Transportation Master Plan also is being developed.

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

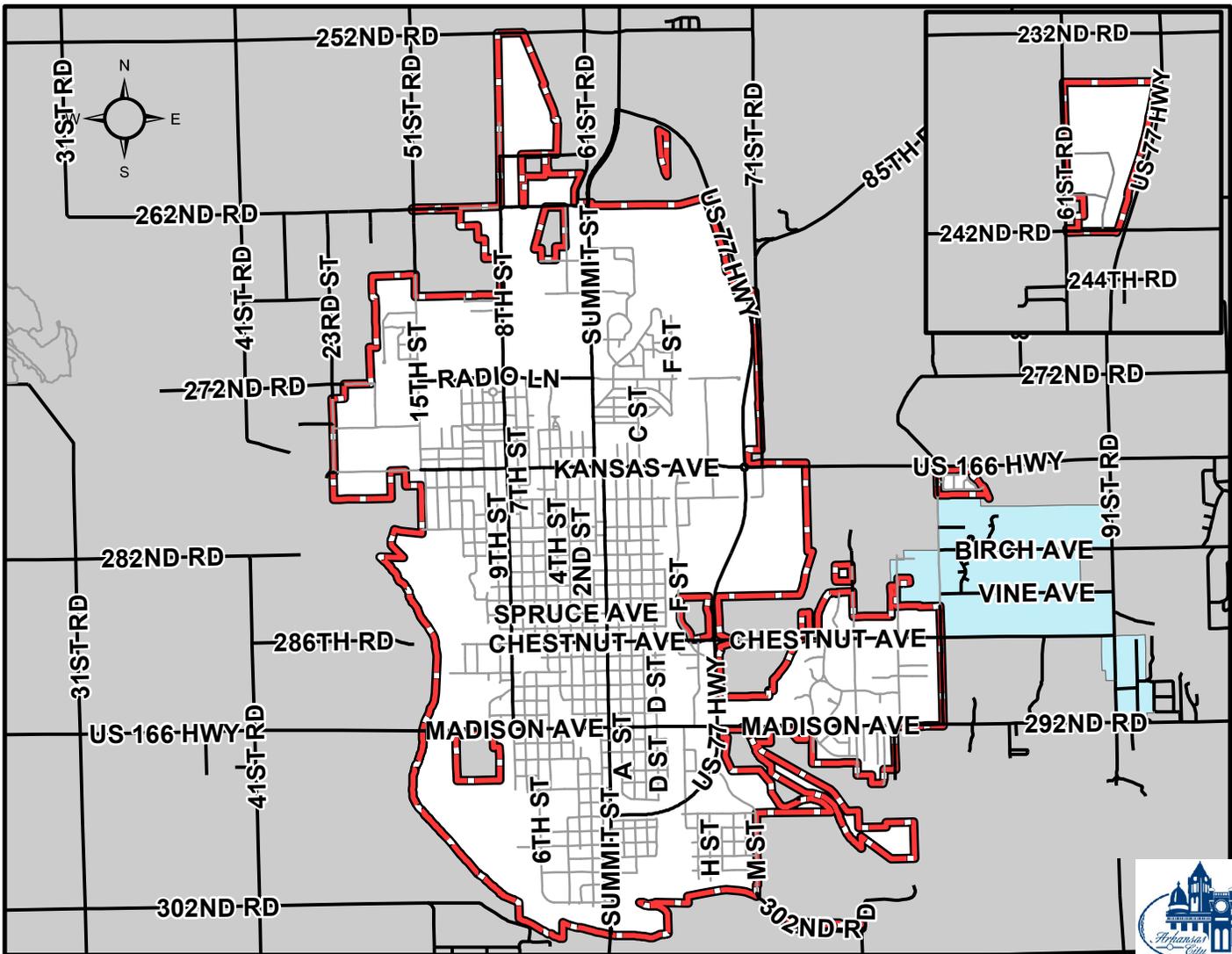
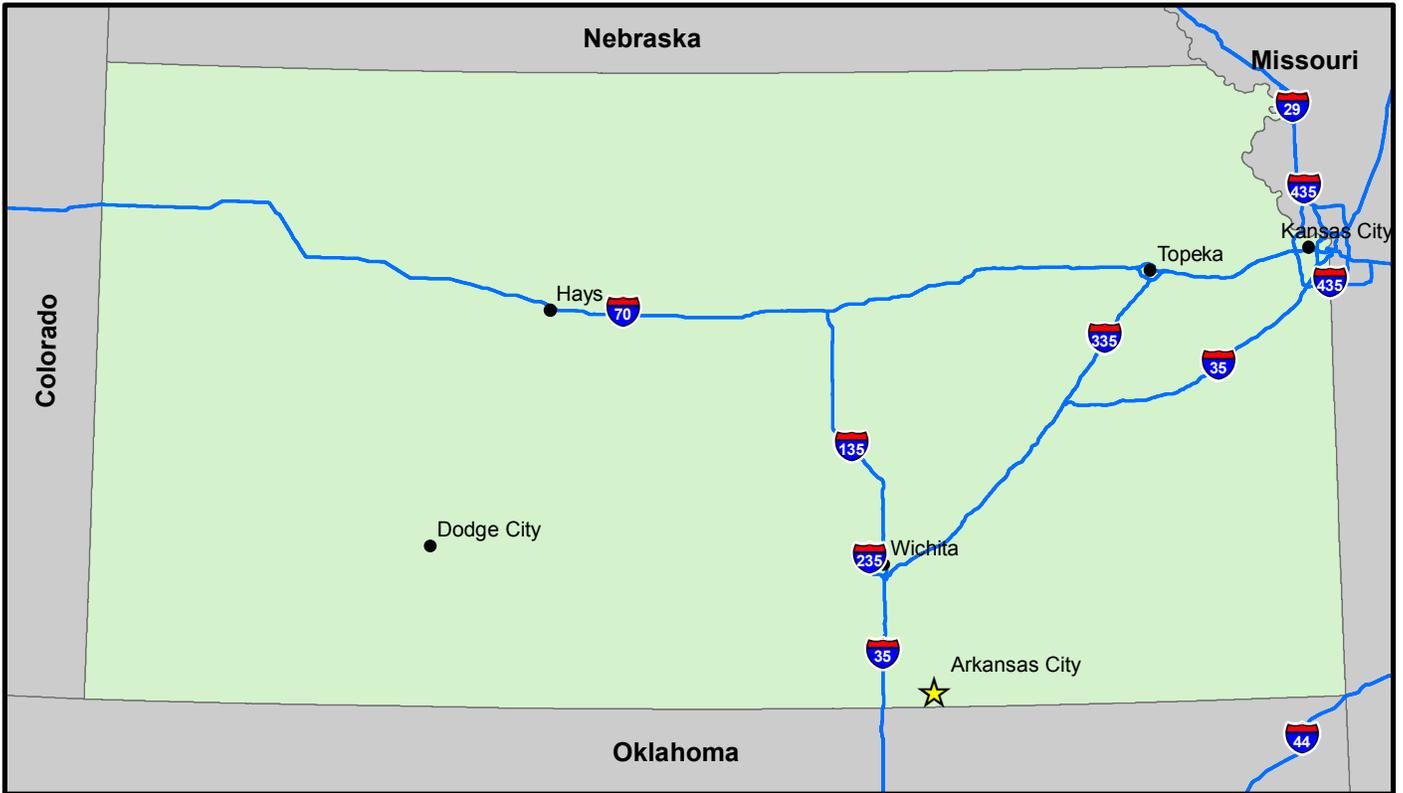
- Support efforts to improve access to health services.
- Encourage a positive view of mental and behavioral health that will encourage citizens to respond to their mental health needs.
- Increase the opportunities for physical activities for citizens of all ages and abilities.
- Encourage easy access 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 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 2020 Census population was 11,974 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 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. A bonus was the removal of this debt from the financial records of SCK Health. 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, a leading producer of USDA Certified Black Angus beef; KanPak, a global leader in the aseptic packaging of cold and frozen beverages, coffees, and desserts; GE Aviation, 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 SCK Health, comprising a hospital and three clinics.

## Labor Force

In 2020, unemployment was 8.0% in Cowley County and 6.9% for the State of Kansas. Statistics showing dramatic decreases in both state and county unemployment for 2021 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	5,229 <sup>^</sup>	6.0% <sup>^^</sup>
Cowley County	16,917	3.6%
State of Kansas	1,511,879	3.9%

*\*Sources: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates; Kansas Department of Labor, October 2021.*

*<sup>^</sup>2019 American Community Survey estimate, ±247 people*

*<sup>^^</sup>2019 American Community Survey estimate, ±2.9 percent*

Listed below are the major employers located in the City and the number employed by each in 2020-21:

	<u>Major Employers</u>	<u>Product/Service</u>	<u>Number of Full- and Part-Time Employees</u>
1.	Creekstone Farms Premium Beef	Animal processing	<b>1,154</b> (+74)
2.	Unified School District No. 470	Elementary/secondary education	<b>453</b> (+10)
3.	KanPak	Aseptic cold/frozen drink packaging	<b>305</b> (+19)
4.	SCK Health <sup>^</sup>	Hospital and outpatient services	<b>259</b> (+54)
5.	Cowley College	Community college with vo-tech	<b>213</b> (+24)
6.	Walmart	Retailer	<b>172</b> (+33)
7.	Skyline Corporation	Maker of manufactured homes	<b>169</b> (+25)
8.	City of Arkansas City	Municipal government	<b>115</b> (-5)
9.	RCB Bank	Banking and financial services	<b>100</b> (+0)
10.	ADM Milling	Grain milling	<b>83</b> (+0)

*<sup>^</sup>includes employees of South Central Kansas Medical Center, South Central Kansas Clinic, Ark City Clinic and Winfield Medical Arts*

*\*Sources: Cowley County Economic Development Partnership, June 2021; City of Arkansas City, November 2021.*

## **Occupations and Industries**

The following table provides a snapshot of the different types of jobs held by Arkansas City employees:

<b><u>Occupation</u></b>	<b><u>Estimated Total</u></b>	<b><u>Percentage Privately Employed</u></b>
Management, business, science and arts	4,914	50.3%
Service occupations	1,214	73.2%
Sales and office occupations	782	74.9%
Natural resources, construction and maintenance	482	70.3%
Production, transportation and material moving	1,091	95.0%
Agriculture, forestry, fishing, hunting and mining	141	
Finance, insurance, real estate, rental and leasing	112	
Education, health care and social assistance	746	
Entertainment, recreation and food services	442	
Public administration	130	

*\*Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates.*

## **Economic Strength in the Region**

The following table shows how Arkansas City, which is a member of the Regional Area Economic Partnership (REAP) of South-Central Kansas, compares economically to similarly sized peer cities and fellow REAP member communities in the South-Central Kansas Economic Development District region:

<b><u>Statistic</u></b>	<b><u>Arkansas City</u></b>	<b><u>Andover</u></b>	<b><u>Augusta</u></b>	<b><u>El Dorado</u></b>	<b><u>Wellington</u></b>	<b><u>Winfield</u></b>
Census Population	11,974	14,892	9,256	12,870	7,715	11,777
16 years and over	9,034	9,422	6,976	10,391	6,053	9,623
Civilian labor force	5,229	6,349	4,405	6,763	3,473	5,363
Unemployment Rate	6.0%	2.5%	4.9%	7.5%	3.6%	4.8%
Median income	\$42,576	\$ 89,302	\$48,887	\$43,314	\$44,596	\$45,923
Mean income	\$54,857	\$107,640	\$63,800	\$57,906	\$57,331	\$57,730
Total households	4,641	4,576	3,509	5,553	3,172	4,260
Less than \$24,999	26.5%	9.8%	22.7%	25.7%	31.3%	26.1%
\$25,000 to \$49,999	29.8%	17.4%	28.4%	30.9%	22.5%	28.3%
\$50,000 to \$74,999	20.7%	13.9%	16.3%	14.4%	20.9%	16.8%
\$75,000 to \$99,999	9.3%	15.8%	13.2%	14.5%	11.4%	13.1%
\$100,000 or more	13.7%	43.2%	19.5%	14.4%	13.9%	15.6%
Est. total housing units	5,776	4,779	3,923	6,032	3,625	5,044
Occupied	4,641	4,576	3,509	5,553	3,172	4,260
Owner-occupied	2,807	3,401	2,100	3,448	1,938	2,448
Less than \$50,	1,008	180	129	495	521	505
\$50,000-\$99,999	1,108	126	622	1,593	910	845
\$100,000 or more	691	3,095	1,349	1,360	507	1,098
Median value	\$64,100	\$201,000	\$125,900	\$88,500	\$75,400	\$91,500
Median mortgage	\$943	\$1,738	\$1,348	\$1,097	\$965	\$964
Median gross rent	\$668	\$1,304	\$830	\$763	\$745	\$720
Vacant	1,135	203	414	479	453	784
Rental vacancy rate	14.6%	3.4%	7.7%	6.1%	11.2%	7.1%

*\*Sources: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates and Annual Estimates of the Resident Population: April 1, 2020.*

### **Major Taxpayers**

Below are the 10 largest taxpayers in the City for property taxes levied in the 2020 tax collection period:

<b><u>Taxpayer</u></b>	<b><u>Assessed Valuation</u></b>	<b><u>Taxes Paid</u></b>
Creekstone Farms Premium Beef	\$ 3,428,353	\$ 694,550
Evergy Energy Co.	2,777,764	559,002
Walmart	1,727,016	349,876
Kansas Gas Service	1,391,697	281,944
Martens Companies (Patterson Park Inn)	1,155,243	233,942
BNSF Railway	959,447	194,374
ADM Milling	893,322	180,978
RCB Bank	804,339	162,905
Union Pacific Railroad	619,961	125,598
KanPak LLC	526,909	106,747

*\*Source: Cowley County Clerk's Office, 2021.*

The greatest valuation gains in 2020 came from Creekstone Farms (assessed valuation increased by \$529,084), Evergy (\$223,005), Kansas Gas Service (\$112,565) and KanPak (\$11,475).

### **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 Division. 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:

<b><u>Year</u></b>	<b><u>Cowley County Total Deposits</u></b>	<b><u>Market Share for State of Kansas</u></b>
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%
2021	\$ 806,909,000	0.83%

*\*Source: Federal Deposit Insurance Corporation, June 30, 2021.*

## Population Trends

Population levels have remained fairly steady for the last 40 years in Arkansas City and Cowley County. Over the last decade (2010-2020), the population of Arkansas City decreased by approximately 3.55%.

<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 %
<b>2010 (Census Year)</b>	<b>12,415</b>	<b>+1,438</b>	<b>+13.10 %</b>
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 %
<b>2020 (Census Year)</b>	<b>11,974</b>	<b>-12</b>	<b>-0.10 %</b>

*\*Source: U.S. Census Bureau, Population Division, Annual Estimates of the Resident Population: April 1, 2000, to April 1, 2020.*

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	15.2%	16.5%	14.0%
10 to 19 years	14.4%	13.4%	15.2%
20 to 29 years	15.2%	16.3%	14.1%
30 to 39 years	11.1%	12.2%	10.2%
40 to 49 years	10.4%	11.5%	9.5%
50 to 59 years	11.5%	11.1%	12.0%
60 to 69 years	11.5%	10.8%	12.2%
70 to 79 years	6.1%	4.7%	7.3%
80 years or older	4.5%	3.6%	5.4%

*\*Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates.*

*(Note: All figures carry a margin of error of anywhere from ±0.6% to ±2.6%.)*

### **Population by Race and Ethnicity**

Arkansas City has an increasingly diverse population, with a diversity index score of 62 out of 100 (up from just 46 in 2010). The fastest-growing racial and ethnic categories are Pacific Islander, biracial and Hispanic/Latino, all of which are a partial function of rapidly growing employment at Creekstone Farms:

<b><u>Race/Ethnicity</u></b>	<b><u>2010 Census</u></b>	<b><u>2020 Census</u></b>	<b><u>Percent Change</u></b>
White	9,852 (79.4%)	8,345 (69.7%)	<b>-15.3%</b>
Black	487 (3.9%)	375 (3.1%)	<b>-23.0%</b>
American Indian	334 (2.7%)	380 (3.2%)	<b>+13.8%</b>
Asian	79 (0.6%)	52 (0.4%)	<b>-34.2%</b>
Pacific Islander	15 (0.1%)	94 (0.8%)	<b>+526.7%</b>
Other	1,075 (8.7%)	1,010 (8.4%)	<b>-6.0%</b>
Two or more races	573 (4.6%)	1,718 (14.3%)	<b>+199.8%</b>
Hispanic or Latino	2,149 (17.3%)	2,613 (21.8%)	<b>+21.6%</b>

*\*Source: U.S. Census Bureau, 2010 and 2020 Decennial Census.*

### **Average Household Income**

The median household income in Arkansas City is \$42,576 and the mean household income is \$54,857.

<b><u>Income and Benefits</u></b>	<b><u>Number of Households</u></b>	<b><u>Percentage</u></b>
Less than \$25,000	1,228	26.5%
\$25,000 to \$49,999	1,383	29.8%
\$50,000 to \$74,999	962	20.7%
\$75,000 to \$99,999	430	9.3%
\$100,000 to \$149,999	438	9.4%
\$150,000 to \$199,999	126	2.7%
\$200,000 or more	74	1.6%

*\*Source: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates.*

*(Note: All figures carry a margin of error of anywhere from ±0.9% to ±3.4%.)*

### **Live Births and Kindergarten Projections**

A small bump in the size of the school-age population is expected in 2022-2023, according to USD 470:

<b><u>Calendar Year</u></b>	<b><u>Resident Live Births</u></b>	<b><u>Kindergarten Year</u></b>	<b><u>Fall Enrollment</u></b>
<b>2012</b>	456	2017-2018	<b>207</b> (actual)
<b>2013</b>	456	2018-2019	<b>199</b> (actual)
<b>2014</b>	459	2019-2020	<b>211</b> (actual)
<b>2015</b>	445	2020-2021	<b>204</b> (actual)
<b>2016</b>	397	2021-2022	<b>183</b> (actual)
<b>2017</b>	415	2022-2023	<b>187</b> (projected)
<b>2018</b>	383	2023-2024	<b>173</b> (projected)
<b>2019</b>	392	2024-2025	<b>177</b> (projected)
<b>2020</b>		2025-2026	

*\*Sources: USD 470, 2021; Kansas Department of Health Environment Resident Live Births, 2020.*

## **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:

<b><u>School Year for USD 470</u></b>	<b><u>Audited Total Headcount Enrollment</u></b>
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
2020-21	2,816
2021-22	2,699

*\*Source: USD 470, 2022.*

<b><u>Cowley College School Year</u></b>	<b><u>Main Campus Enrollment</u></b>	<b><u>Total College Enrollment</u></b>
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 seen in the table below, Arkansas City compares somewhat favorably to the state average in the percentage of its citizens aged 25 or older 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 2 percent higher unemployment than Cowley County.

<b><u>Highest Education Attained</u></b>	<b><u>Arkansas City Estimated</u></b>	<b><u>Kansas Average</u></b>	<b><u>National Average</u></b>
High school or higher	88.4%	91.0%	88.0%
Bachelor's degree or higher	16.8%	33.4%	32.1%
Graduate/professional degree	6.4%	12.3%	12.4%
Unemployed	6.0%	3.9%	4.6%

*\*Sources: U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates; Kansas Department of Labor, October 2021.*

## **Arkansas City Building Construction**

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

<b><u>Year</u></b>	<b><u>Project Permits Issued</u></b>	<b><u>Total Valuation of Permits Issued</u></b>
<b>2006</b>	257	\$ 5,744,791
<b>2007</b>	306	\$ 9,179,433
<b>2008</b>	357	\$ 3,921,859
<b>2009</b>	750	\$ 38,997,833
<b>2010</b>	608	\$ 25,780,091
<b>2011</b>	100	\$ 16,046,446
<b>2012</b>	472	\$ 6,897,498
<b>2013</b>	499	\$ 40,715,452
<b>2014</b>	798	\$ 34,150,527
<b>2015</b>	748	\$ 12,831,087
<b>2016</b>	1,052	\$ 26,750,556
<b>2017</b>	972	\$ 18,139,166
<b>2018</b>	809	\$ 18,327,158
<b>2019</b>	1,269	\$ 39,732,100
<b>2020</b>	955	\$ 40,591,237

*\*Source: City of Arkansas City Neighborhood Services Division, 2021.*

## **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 \$103,750 and median rent is \$668. The cost-of-living index in Ark City is estimated at 67.3 (low), while the U.S. average is 100. About 65% of occupied housing stock is rentals.

Arkansas City has an estimated 4,786 homes, 99.8% of which have complete plumbing. Of those, 83% are occupied and 17% are vacant. The rental vacancy rate is estimated at 11 percent. About 64.5% of the City's housing stock is more than 70 years old, but 87 new units have been constructed since 2016:

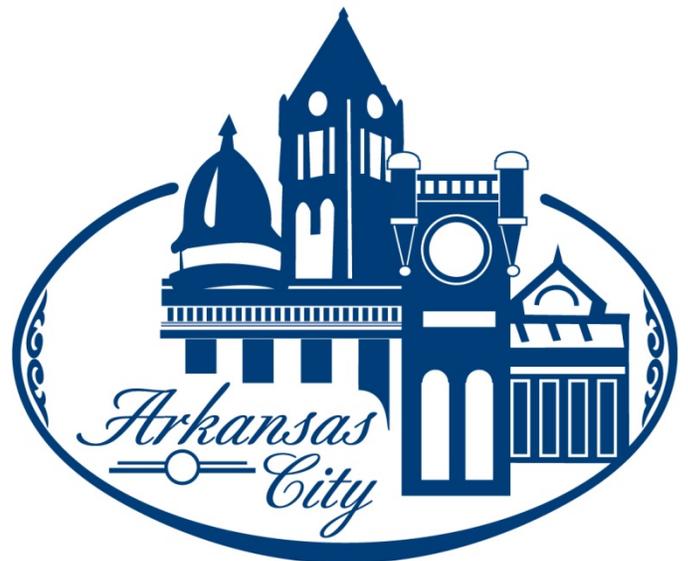
<b><u>Year of Construction</u></b>	<b><u>Number of Houses</u></b>
<b>1939 or before</b>	2,905
<b>1940 to 1949</b>	184
<b>1950 to 1959</b>	795
<b>1960 to 1969</b>	222
<b>1970 to 1979</b>	278
<b>1980 to 1989</b>	174
<b>1990 to 1999</b>	71
<b>2000 to 2009</b>	92
<b>2010 to present</b>	65

*\*Sources: City of Arkansas City Neighborhood Services Division, 2021; U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates; Cowley County/Communities Comprehensive Housing Study, 2014; Homesnap, December 1, 2021.*

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# 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, Priorities & Issues, and Fund Overview**

This section contains budget highlights for 2023. It includes a discussion of the priorities and issues 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 and the budgetary decisions that were made.

## **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 2023.

## **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, 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, Finance Division, Neighborhood Services Division, Human Resources Division, Municipal Court Division, and the City Attorney. Neighborhood Services includes graphic information mapping, planning and code enforcement.

### **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<sup>th</sup>, or by October 1<sup>st</sup> if exceeding the Revenue Neutral Rate. 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 and Finance Director/Treasurer in mid-May. Together, a proposed upcoming year budget and a five-year Capital Improvements Program are developed.

Beginning in June through July, the Finance Director/Treasurer presents the proposed next year's budget at several public work sessions with Commissioners. In 2021, the State of Kansas passed Senate Bill 13 requiring taxing entities to notify its citizens of its intent to exceed the previous year's mill levy rate known as the "Revenue Neutral Rate". This requires a public hearing to be held between August 20 and September 20, along with the budget hearing.

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 or October 1, if exceeding the Revenue Neutral Rate. The Finance Department prepares and distributes the budget document by mid-December.

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.

The following page contains our budget calendar used to guide the 2023 budget.

# 2023 Budget Calendar

Month	Item	Due By	Person Responsible
March	Equipment Replacement Plan Updates	3/31/22	Department Heads
	Personnel Change Requests / Retirements Discussed	3/31/22	Budget Team / Department Heads
	Personnel Budget Projections started	3/31/22	Finance Director/Treasurer
	Adjustment/Development of 5-Year CIP Plan	3/31/22	CIP Committee

Month	Item	Due By	Person Responsible
April / May	Send out letters to Outside Agencies	4/8/22	Finance Director/Treasurer
	Initial Revenue Projections	4/15/22	Finance Director/Treasurer
	<b>Budget Worksession - Retreat</b> with Commission & Discussion of CIP & ERP	5/6/22	Commission / Budget Team
	Department Operating Budget Request Preparation	5/6/22	Department Heads
	Personnel Budget Established	5/6/22	Finance Director/Treasurer
	Department Budget Review Meetings with Budget Team	5/11/22	Budget Team / Department Heads
	Budget Recap with Department Heads	5/31/22	Budget Team / Department Heads

Month	Item	Due By	Person Responsible
June	<b>Budget Work Session</b> - Outside Agency Budget Requests	6/3/22	Commission
	Receive Preliminary Assessed Valuations/RNR from County Clerk	6/15/22	County Clerk
	<b>Budget Worksession</b> - Distribute Preliminary Budget Materials to Commission	6/17/22	Finance Director/Treasurer
	<b>Commission Meeting</b> - City Commission approves Notice of Intent to Exceed RNR (If applicable)		
	Commission Sets Hearing Dates for RNR Hearing (If Applicable) and Budget Hearing	6/21/22	Commission

Month	Item	Due By	Person Responsible
July	<b>Special Meeting @ Noon</b> - City Commission approves Notice of Intent to Exceed RNR (If applicable) Commission Sets Hearing Dates for RNR Hearing (If Applicable) and Budget Hearing ( <b>if not passed at 06/21/22 meeting</b> )	7/1/22	Commission
	<b>Commission Meeting</b> - Commission approves notice to exceed RNR and sets dates for RNR & Budget Hearing ( <b>if not passed at 07/01/2022 Meeting</b> )	7/19/22	Commission
	Last day to notify County Clerk of Intent to Exceed RNR	7/20/22	Finance Director/Treasurer
	Publish Notice of Hearing(s) in newspaper (must be published no later than <b>07/23/22</b> for <b>08/02/22</b> Hearing <b>if not exceeding RNR</b> )	7/20/22	Finance Director/Treasurer

Month	Item	Due By	Person Responsible
August/September	<b>***If NOT Exceeding RNR***</b>		
	<i>(Notice of Budget Public Hearing must be published 10 days prior to meeting, no later than August 5th)</i>		
	<i>(Budget Public Hearing must be on or before August 15th)</i>		
	<i>(Must adopt and certivf Budaet to Countv Clerk on or before August 25th)</i>		
	<b>Commission Meeting</b> - Budget Public Hearing (Can adopt budget at this time)	8/2/22	Commission
	<b>Commission Meeting</b> - Budget Adoption (If not adopted at <b>08/2/22</b> meeting)	8/16/22	Commission
	Publish Budget Ordinances and send to County Clerk	8/17/22	Finance Director/City Clerk
	<b>(Budget is required to be adopted and submitted to County Clerk by Aug. 25th)</b>		
	<b>***If Exceeding RNR***</b>		
	<i>(Notice of Budget Public Hearing must be published 10 days prior to meeting, no later than September 10th)</i>		
	<i>(Budget Public Hearing must be between August 20th and September 20th)</i>		
	<i>(Must certivf Budaet to Countv Clerk on or before October 1st)</i>		
	Publish notice of budget public hearing and RNR Hearing(K.S.A. 79-2929- published at least 10 days before hearing - not later than <b>08/26/2022</b> for <b>09/06/2021</b> public hearing)	8/22/22	Finance Director/Treasurer
<b>Commission Meeting</b> - Budget Public Hearing (Can adopt budget at this time)	9/6/22	Commission	
<b>Commission Meeting</b> -Budget Adoption (if not adopted at <b>09/06/22</b> meeting)	9/20/22	Commission	
Publish Budget Ordinances and send to County Clerk	9/21/22	Finance Director/City Clerk	
<b>(Budget is required to be adopted and submitted to County Clerk by Oct. 1st)</b>			
Start Budget Book Preparation		Finance Director/Treasurer and PIO	

Month	Item	Due By	Person Responsible
Oct / Nov/Dec	Special Assessments Certified to County Clerk	10/15/22	City Clerk
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk	11/1/22	County Clerk
	Adopted Budget Book - Final Edit/Review	TBD	Finance Director/Treasurer
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	TBD	Finance Director/Treasurer
	Departments Receive Adopted Budgets	12/30/22	Finance Director/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](http://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 2023. 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 2023 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.

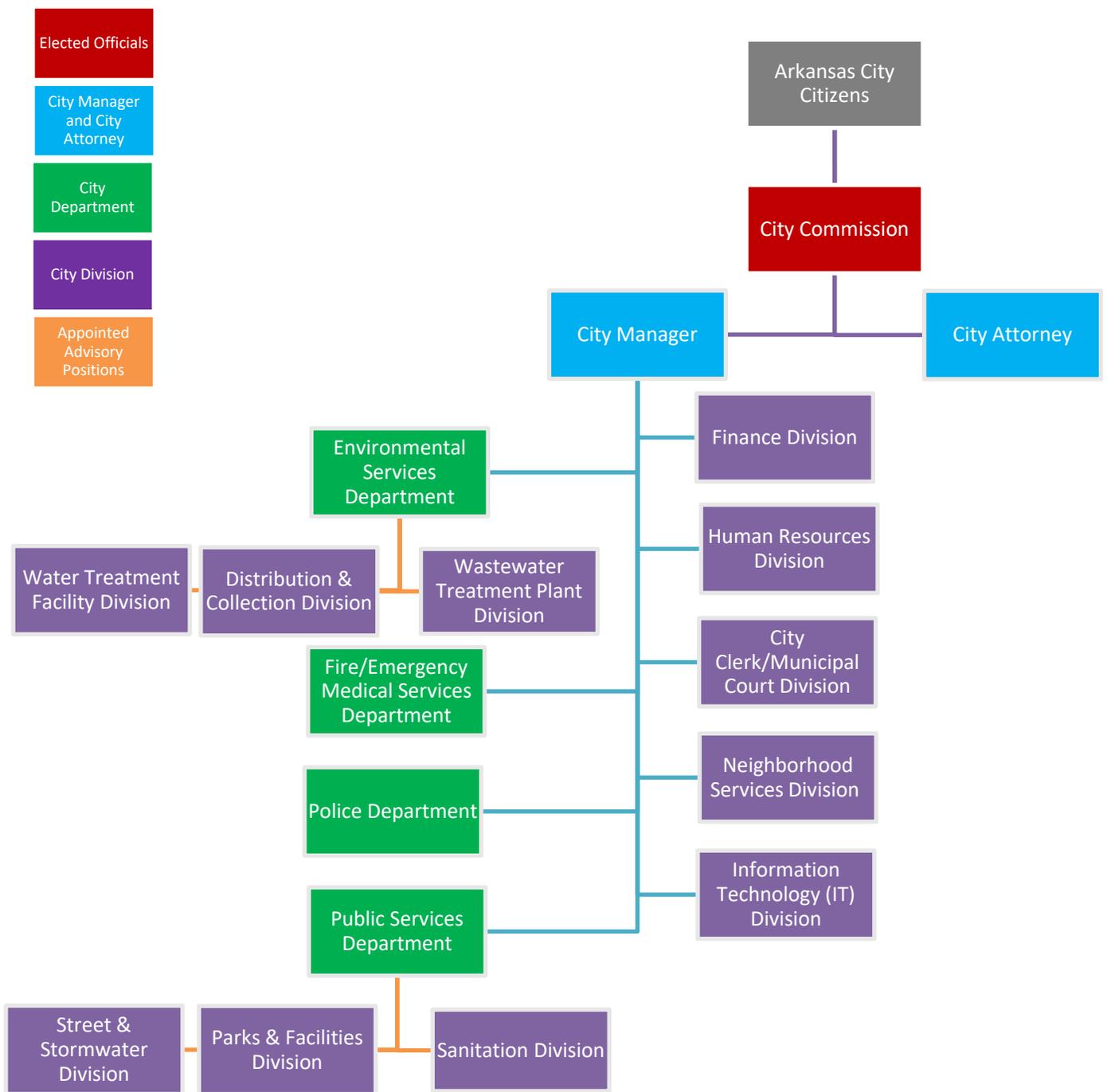
2. Special Purpose Funds - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. These funds include:
  - Library
  - Healthcare Sales Tax Fund
  - Land Bank
  - Special Alcohol
  - 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. This includes the Municipal Court Fund.

*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.



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# 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 1<sup>st</sup> of each year.
- b. A minimum of 10 days' notice of public hearing, published in official newspaper, on or before August 5<sup>th</sup> of each year, or September 10<sup>th</sup> if exceeding the Revenue Neutral Rate.
- c. Public hearing on or before August 15<sup>th</sup> of each year, or September 20<sup>th</sup> if exceeding the Revenue Neutral Rate.
- d. Adoption of final budget on or before August 25<sup>th</sup> of each year, or October 1<sup>st</sup> if exceeding the Revenue Neutral Rate.

### **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 exist, 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 & Interest 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

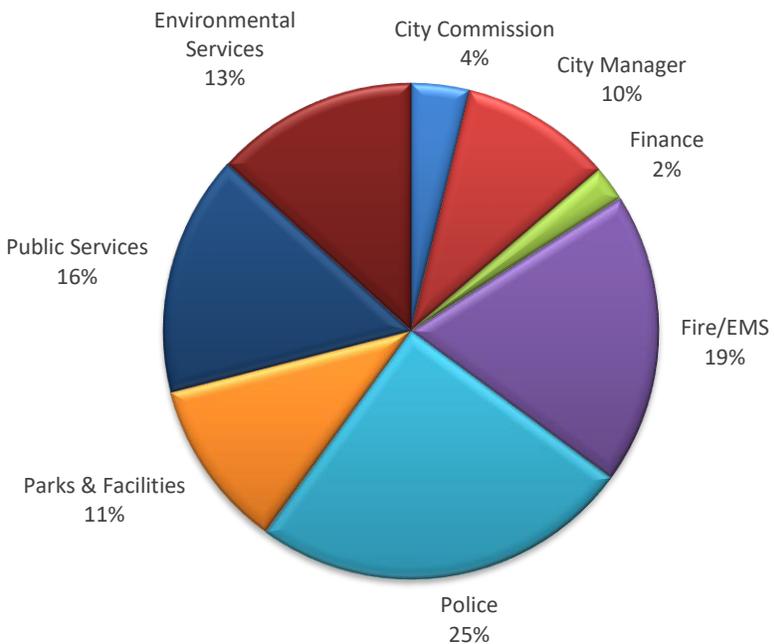
Purchase orders will be made on items which will not be received within 90 days, on City Commission items, end of year encumbrances, and specialty items which will not be received by mid-January of the following fiscal year.

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 wages and benefits, for the upcoming budget year. This information is reviewed by the budget team and Department Heads where changes are recommended as needed. Staffing levels have remained relatively flat since 2013. In 2021 the Police Department added an additional Police Officer dedicated to mental health awareness and support. The Finance Division was re-structured, combining the Finance Director and City Treasurer into one position and eliminating one Customer Service Specialist position. Information Technology was moved to the City Manager Department, from the Finance Department. A Deputy City Clerk and an Animal Control/Nuisance Abatement Inspector were added to the City Manager Department. In 2022, Emergency Management was moved from City Manager to Police Department.

## Staffing Structure By Function



## Authorized Staffing (Full Time Equivalents)

Function	2019	2020	2021	2022	2023	2024 Projected	2025 Projected
City Commission	5	5	5	5	5	5	5
City Manager	10.38	10.38	13.63	13	13	13	13
Finance	6	6	3	3	3	3	3
Fire/EMS	25	25	25	25	25	25	25
Police	31	31	32	32.63	32.63	32.63	32.63
Parks & Facilities	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Public Services	20.63	20.63	20.63	20.63	20.63	20.63	20.63
Environmental Services	17.38	17.38	17.38	17.38	17.38	17.38	17.38
<b>Total</b>	<b>129.89</b>	<b>129.89</b>	<b>131.14</b>	<b>131.14</b>	<b>131.14</b>	<b>131.14</b>	<b>131.14</b>

# MILL LEVY BY TAXING UNIT

Unit of Government	Projected						
	2017	2018	2019	2020	2021	2022	2023
City of Arkansas City	69.582	69.919	69.970	69.727	70.005	70.065	70.047
Cowley County	43.449	45.063	45.058	46.985	47.084	48.626	46.500
USD #470	62.827	63.578	63.105	62.749	62.929	61.296	59.671
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	18.998	20.302	20.313	20.281	21.072	20.399	19.750
<b>Total Mill Levies</b>	<b>196.356</b>	<b>200.362</b>	<b>199.946</b>	<b>201.242</b>	<b>202.590</b>	<b>201.886</b>	<b>197.468</b>

## 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.

## How Your Tax Dollars are Split

State of  
Kansas  
0.74%

Cowley  
College  
10.40%

Cowley  
County  
23.24%

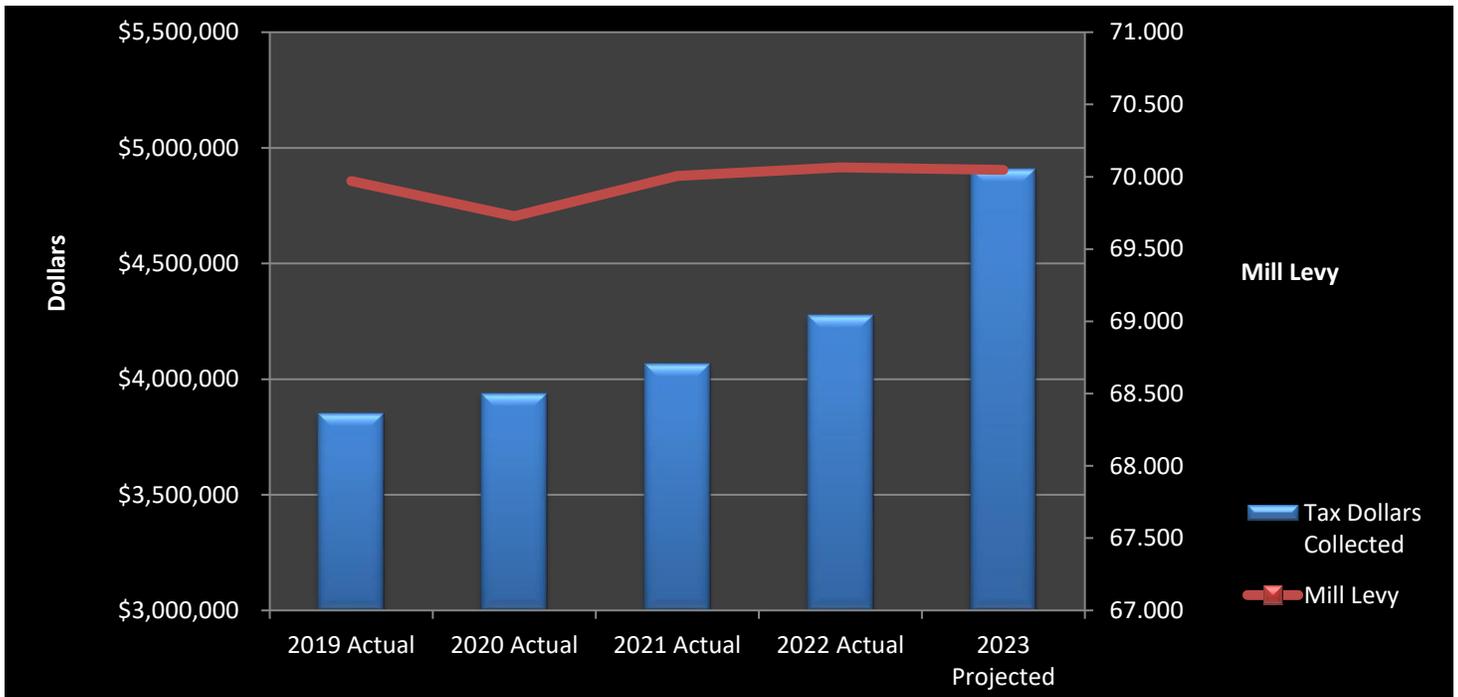
USD #470  
27.83%

City of  
Arkansas City,  
35.47%

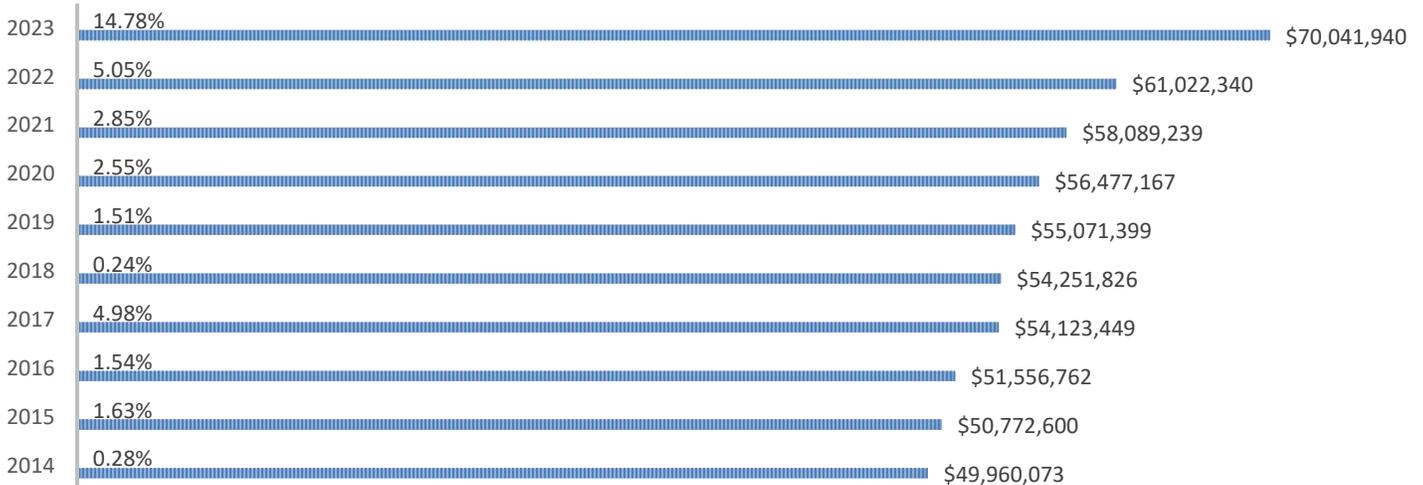


# Mill Levy History

Fund	2019 Actual		2020 Actual		2021 Actual		2022 Actual		2023 Projected	
	Tax Amount	Mill Levy								
General	\$ 2,930,017	53.204	\$ 2,984,018	52.836	\$ 3,400,604	58.524	\$ 3,361,897	55.093	\$ 3,954,128	56.454
Debt	\$ 592,886	10.766	\$ 616,237	10.912	\$ 318,525	5.482	\$ 548,523	8.989	\$ 531,834	7.593
Library	\$ 330,691	6.000	\$ 337,668	5.979	\$ 348,529	5.999	\$ 365,036	5.983	\$ 420,249	6.000
<b>Totals</b>	<b>\$ 3,853,594</b>	<b>69.970</b>	<b>\$ 3,937,923</b>	<b>69.727</b>	<b>\$ 4,067,658</b>	<b>70.005</b>	<b>\$ 4,275,456</b>	<b>70.065</b>	<b>\$ 4,906,211</b>	<b>70.047</b>



## ASSESSED VALUATION WITH % CHANGE OVER PREVIOUS YEAR



# Value of Your Arkansas City Tax Dollar

**MEDIAN MARKET VALUE OF ARKANSAS CITY HOME:** **\$102,400**

To determine assessed valuation, multiply by 11.5%

$$\$102,400 \times 11.5\% = \$11,776$$

**ASSESSED VALUATION:** **\$ 11,776**

To determine city tax liability, multiply assessed valuation by published mill levy/ by 1000

$$\$11,776 \times 0.070047 = \$824.88$$

**CITY TAX LIABILITY = \$824.88**



## MONTHLY EXPENSE FOR CITY SERVICES

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

$$\begin{aligned} \$824.88 \text{ divided by } 12 &= \$68.74 \text{ / month} \\ \$68.74 \text{ divided by } 30 &= \$2.30 \text{ / day} \end{aligned}$$

**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 \$3.57/gallon would cost \$53.55

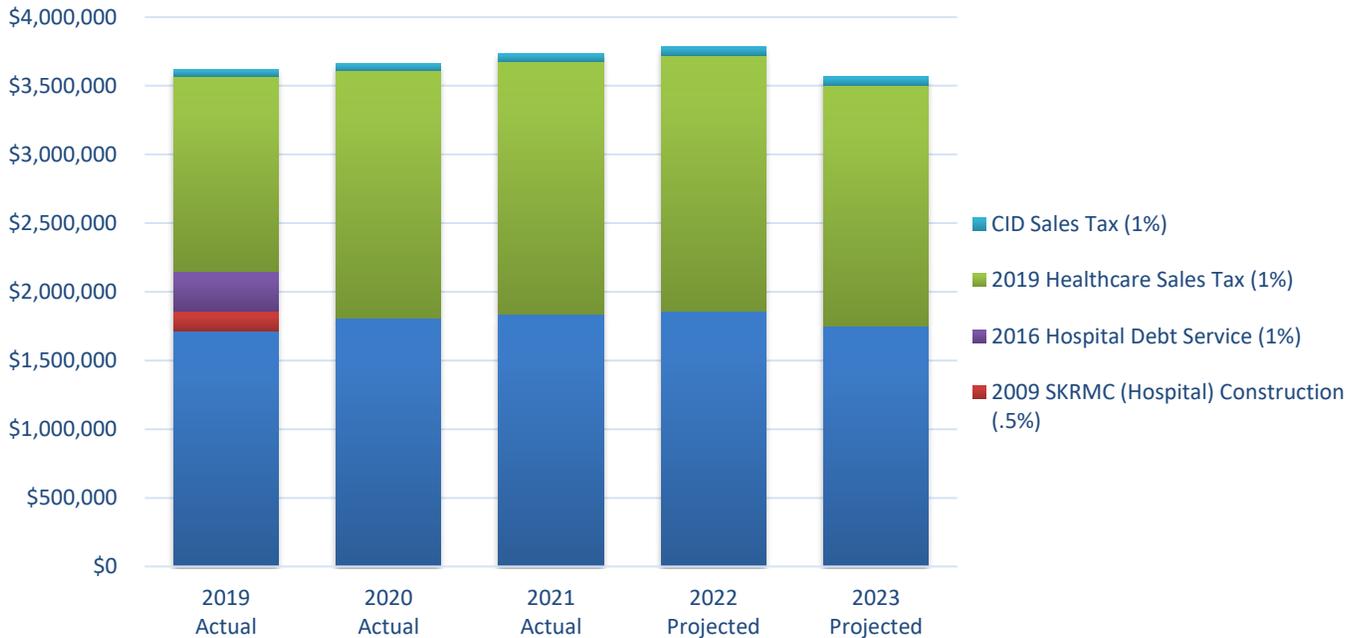
Digital cable television, high speed internet and cell phone service will cost the consumer \$250.00 per month, before taxes.

Groceries for a family of four will cost the consumer approximately \$650.00 per month.

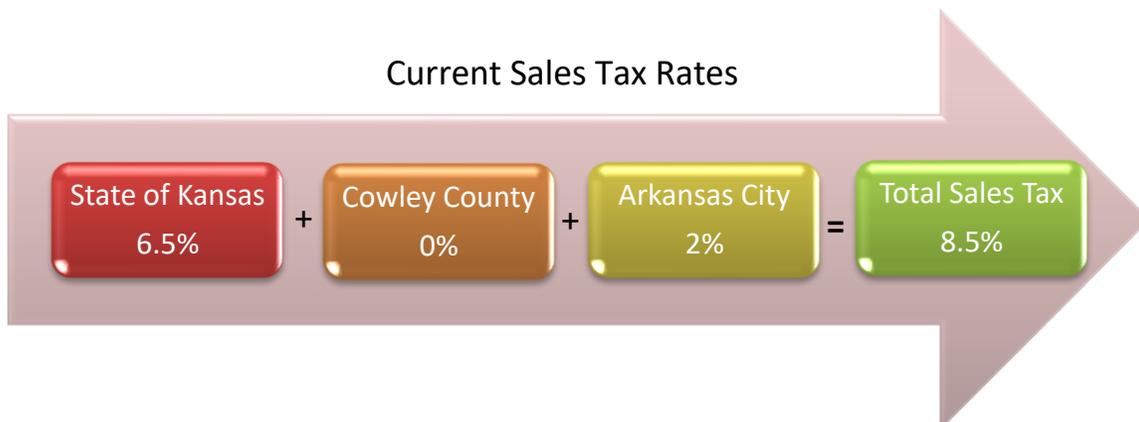
# Sales Tax Collection

	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Projected
Police and Fire Services (1%)	\$1,711,887	\$1,805,442	\$1,836,649	\$1,860,000	\$1,750,000
2009 SKRMC (Hospital) (.5%)	\$145,506	\$0	\$0	\$0	\$0
2016 Hospital Debt Service (1%)	\$291,012	\$0	\$0	\$0	\$0
2019 Healthcare Sales Tax (1%)	\$1,420,875	\$1,805,442	\$1,836,649	\$1,860,000	\$1,750,000
CID Sales Tax (1%)*	\$50,979	\$51,940	\$63,751	\$65,000	\$70,000
<b>Total Sales Tax Revenue</b>	<b>\$3,620,259</b>	<b>\$3,662,824</b>	<b>\$3,737,049</b>	<b>\$3,785,000</b>	<b>\$3,570,000</b>

\*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 FUNDS 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.

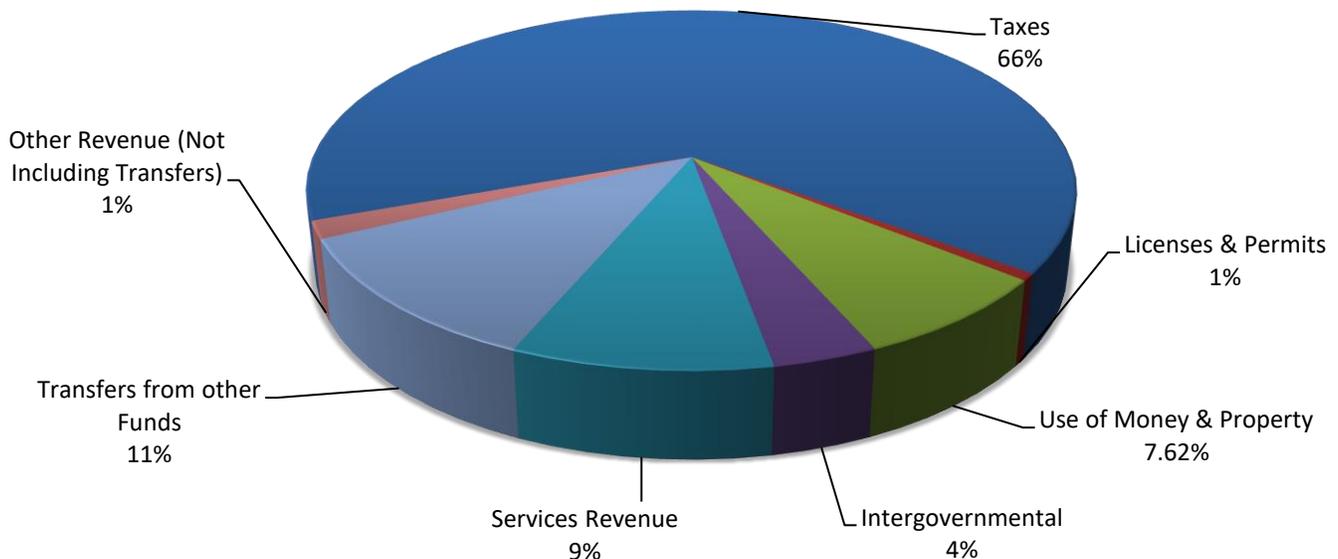
The 2023 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

### BUDGET FACTS

#### *Revenue Projection Assumptions*

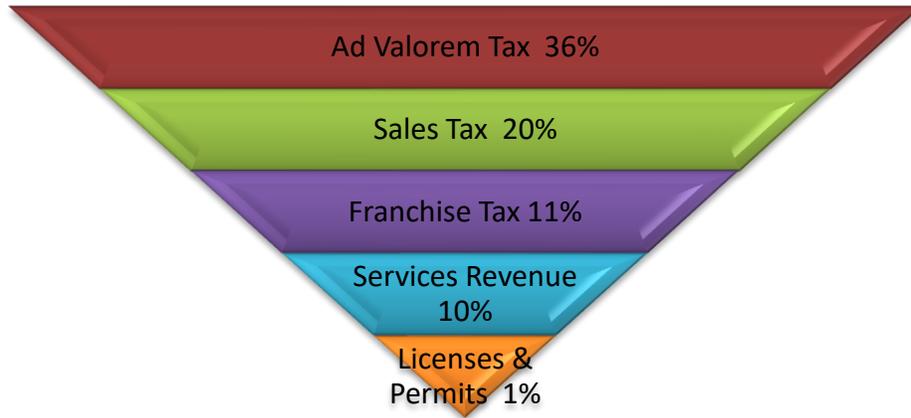
Revenue projections are the first, and perhaps, most critical step in the budget process. The Finance Director/Treasurer works in conjunction with the City Manager to effectively produce reasonable and accurate assumptions. Each revenue is evaluated separately to understand historical trends, flow patterns, 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.

## FY2023 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.

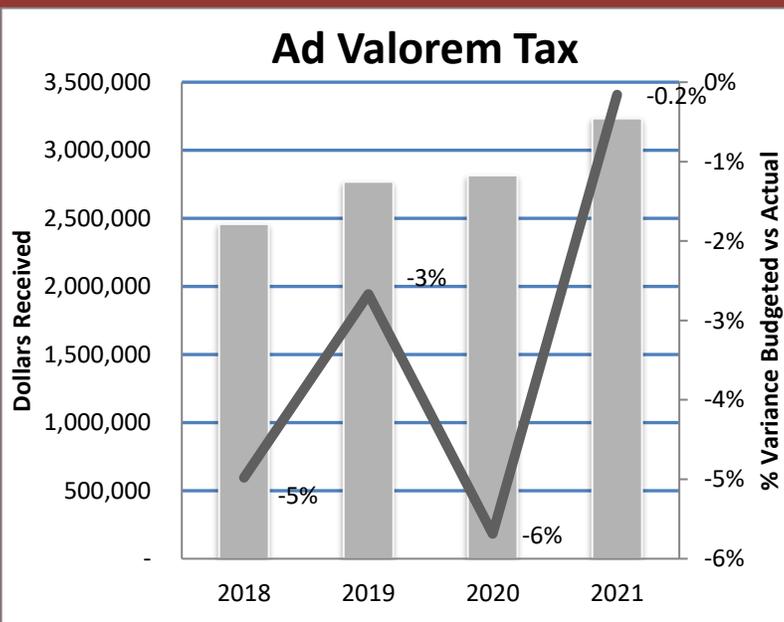
### Ad Valorem Forecast Performance

### *Ad Valorem Tax*

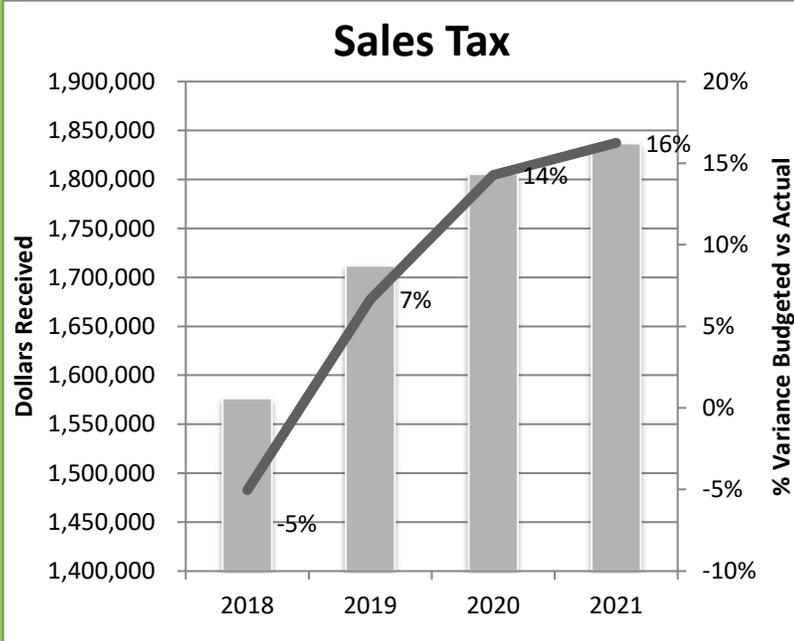
Ad Valorem tax is a levy imposed on our tax payers to fund various public expenditures. Essentially, it is how the gap between proposed revenues and expenses is filled.

The assessed valuation as of July 1<sup>st</sup>, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. Arkansas City's estimated valuation for the 2023 budget year is \$70,041,940. This is an increase over the 2022 budget year by approximately \$9,019,600. This 15% increase was consistent throughout the state in response to an unprecedented housing market explosion in 2021.

Taxes levied are based on a tax rate per \$1,000 of valuation. General Fund ad valorem revenue is expected to increase slightly from \$3,361,897 in 2022 to \$3,954,128 in 2023. A 97.6% collection rate has been assumed based on historical trend.



Sales Tax Forecast Performance



**Sales Tax**

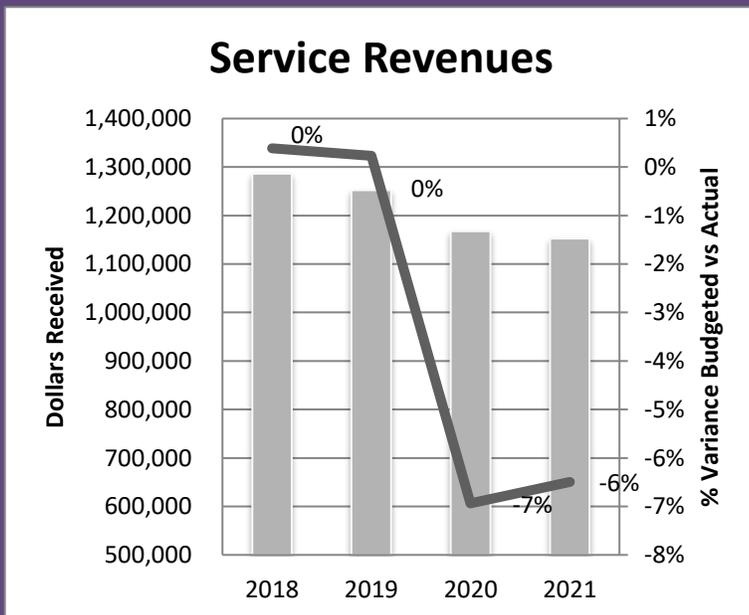
Arkansas City receives sales tax revenue from three different levies:

- **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 2% in 2021 from 2020, seeing no impact from the COVID 19 pandemic. Sales tax continues to remain consistent in 2022 and is estimated to bring in around \$1,860,000 to 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)
- Rural Fire Fees (Agreement)
- Police Court Fines
- Incarceration Fees
- Diversions
- Court Bonds
- Probation Fees
- Cemetery Lot Sales

For 2023, these revenues are projected to remain relatively flat from 2022 for a total of \$1,072,400.

Franchise Fee Forecast Performance

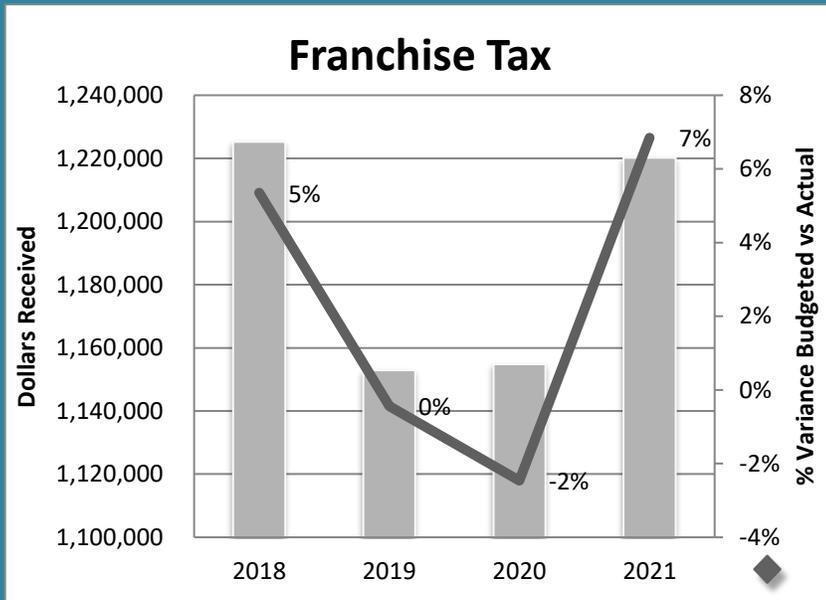
**Franchise Fees**

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

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

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

Franchise fees are projected to increase slightly from 2022 to 2023 for a total of \$1,134,000.

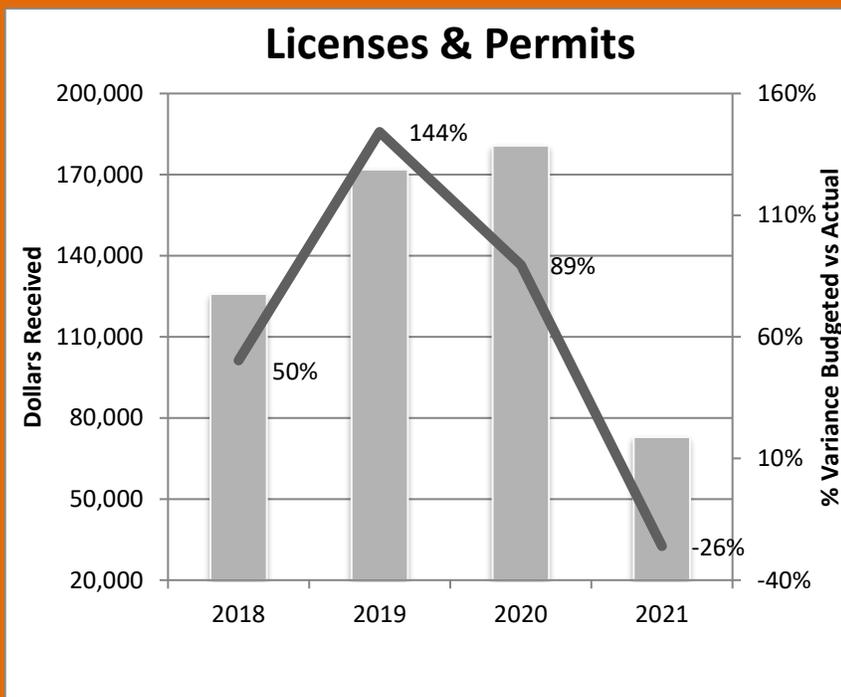


Licenses and Permits Forecast Performance

**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](http://www.arkcity.org)



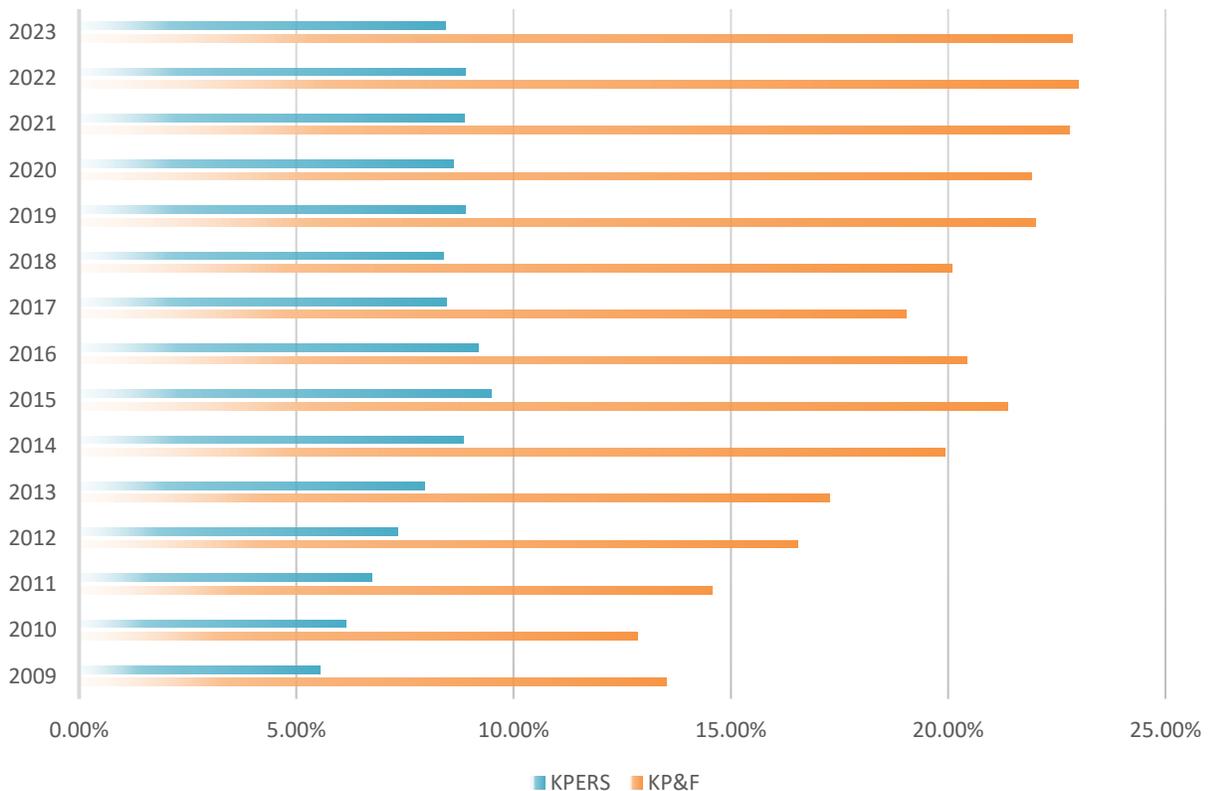
These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2023 projections are estimated to be \$71,000.

### ***Expenditure Projection Assumptions***

- **Staffing.** Staffing levels will remain unchanged in 2023. Full-time equivalencies will be 127.14 with a total of 133 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 2023 of approximately 3.9%. 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: permanent restrooms for Pershing and Lovie Watson parks, inlet pipe rehabilitation, water well upgrades, waterline replacement, Golf Tower cleaning and painting, downtown sanitary sewer line rehabilitation, Madison Avenue mill & overlay from Summit to 8<sup>th</sup> Street, and completion of the 15<sup>th</sup> Street bridge replacement. 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 2023, 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 have unexpectedly increased significantly over the past 12 months. The 2023 costs are budgeted at \$326,000, a 38% increase over the 2022 estimates.
- **Debt Service.** Debt service principal and interest payments are scheduled to be \$2,465,698 in 2023 for payment on the 2020 GO Refunding and Improvement Bond, and the 2022 Strother Field GO Bond. The 2020 GO bond combined the 2013 GO Bond, as well as KDHE loans 2649 and 2813, resulting in a net savings of approximately \$2,427,454. The water fund will transfer \$1,493,000 to the Bond & Interest fund to cover its portion of the bond. Strother Field will pay \$393,073 directly to the City for their payment.
- **Employee Wages.** A .50 cent pay adjustment was included in the 2023 budget. Opportunity for merit increases in employee wages of up to 5% has also been included. The 2022 budget year to date has had an average merit increase of 4.49%.
- **KPERS/KP&F.** KPERS and KP&F, pension plans mandated by the state, continue to strain our budget capabilities when it comes to personnel management. Both KPERS and KP&F (police and fire) are projected to see a minor rate decrease in 2023. These rates are affected not only by how many retirements and disability claims we contribute to the pool, but also by an aging workforce that is retiring in mass. Employer contributions have increased more than compared to the increase for the employee. Please refer to the following chart for a history of our rates.

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

Year	KP&F Rate (%)	KPERs* Rate (%)
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	8.89
2020	21.93	8.61
2021	22.80	8.87
2022	22.99	8.90
2023	22.86	8.43



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

Fund	Description
<b>General Fund</b>	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 \$13,389,936 General Fund budget for 2023, an increase from the \$11,711,410 budgeted in 2022. The General Fund collects all general revenues and pays the majority of City salaries. Approximately 69% of the general fund is used on personnel expenditures.
<b>Bond and Interest</b>	This fund is used to make principal and interest payments to retire City debt. Total expenditures in 2023 are budgeted at \$2,615,798, of which \$1,493,000 is transferred from the water fund to cover the KDHE loan portion of the debt, and \$393,073 is paid directly by Strother Field for the 2022 GO debt.
<b>Library Fund</b>	This fund is used to account for the operations of the Library, funded by property tax every year. This fund is governed by charter ordinance and is capped at a maximum of 6 mills.
<b>Special Street and Highway Fund</b>	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 2023 spending is budgeted at \$1,289,108.
<b>Special Recreation</b>	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.
<b>Tourism Fund</b>	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.

**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.

**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 submits them 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 securing 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**

The remaining 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 \$346,287 for 2023.

**Water Fund**

This fund is budgeted at \$5,626,946 in 2023 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, through a transfer to the Bond & Interest Fund.

**Sewer Fund**

This fund operates off service revenues for wastewater treatment. Major upgrades to our wastewater treatment infrastructure began in 2022. This will be funded through the use of an SRF Loan, in addition to sewer rate increases. Expenditures are budgeted at \$4,659,731.

**Sanitation Fund**

Sanitation efficiencies continue to be analyzed and improved. The revenues in this fund are expected to increase as a result of a rate study. Expenditures are budgeted at \$1,933,112.

**Non-Budgeted Funds:**

**Equipment Reserve**

To finance new and replace 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.

**Special Law Enforcement Trust Fund**

Depository for monies forfeited to the City relating to controlled substance investigations.

**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

*“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.

Each year, the Finance Division prepares multi-year financial models for the General Fund, Water Fund, and Sewer Fund. Combined, these three funds comprise more than 75% of the City’s operating budget. These models are used as a tool for the Governing Body and staff to obtain a better understanding of the City’s future financial challenges and opportunities, while creating a common set of assumptions and expectations. These models change constantly as staff continues to analyze and adjust assumptions and trends.

The City has developed a set of budget principles to guide the preparation of the multi-year financial models, annual budget, and Capital Improvement Plan (CIP). These budget principles include:

- Using a conservative approach to revenue projections to avoid budget shortfalls during the fiscal year.
- Maintaining adequate reserve balances to address unforeseen events.
- Funding on-going operating expenditures with on-going revenue sources.
- Using one-time revenues and grant opportunities as a source for one-time expenditures (capital projects, for example).
- Preparing equipment replacement schedules and building maintenance plans.

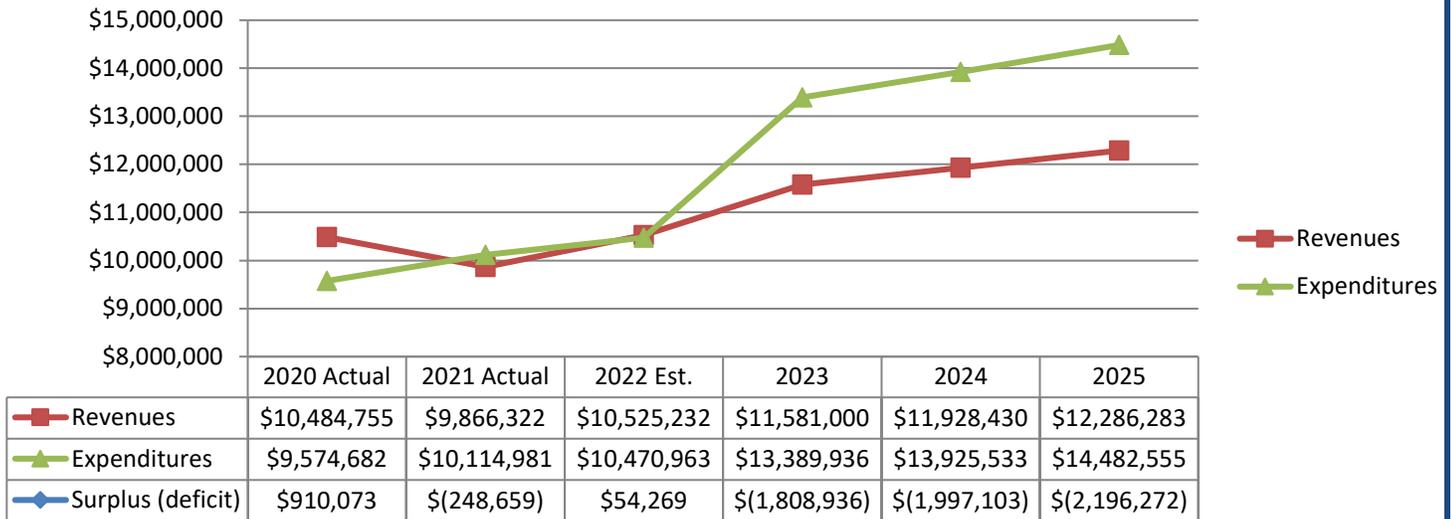
## General Fund Assumptions

The following table represents revenue and expenditure assumptions based on past trends and current information.

<b>General Fund Revenue Assumptions</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>
Assessed Value % Annual Change	15%	1%	1%
Mill Levy	56.454	56.454	56.454
Sales Tax	2%	1%	1%
Franchise Tax	-2%	0%	-1%
Transfers from Other Funds	\$1,150,000	\$1,150,000	\$1,150,000
<b>General Fund Expense Assumptions</b>			
Personnel: % allocated for pay increases	4.4%	4.5%	4.2%
Utility Expenses	2%	2%	2%
Capital Improvements	\$90,000	\$249,200	\$156,500

For FY2023, the City expects a 15% increase in assessed valuation largely due to the unprecedented real estate market seen in the summer of 2021. In FY2024 the City is anticipating valuations to increase slightly, consistent with prior years. Personnel pay increases are budgeted based on the average merit increase for the prior year. This increase tends to remain fairly consistent.

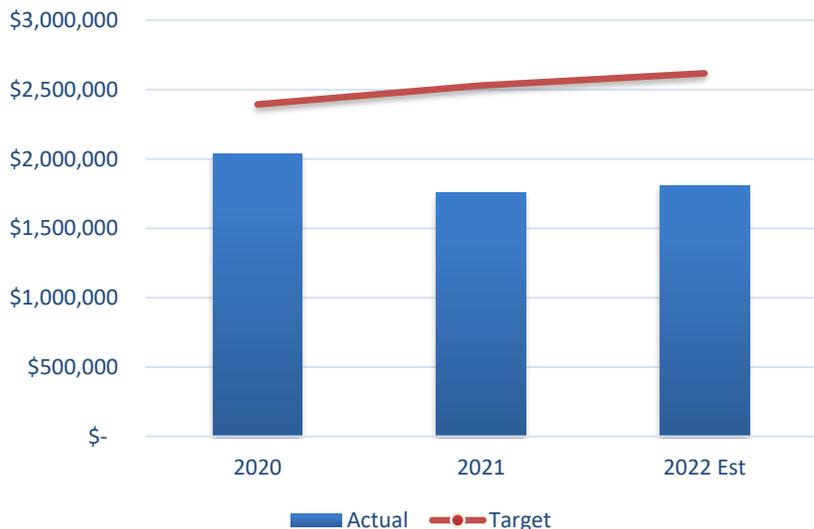
The following graph summarizes the revenue and expenditure projections for the General Fund for FY2022-2025, as well as historical data for FY2020 and 2021.



This model reflects the use of General Fund reserves to balance the budget in FY2023 and beyond. Revenues are estimated using a very conservative approach and will be adjusted according to current trends. Every year, expenses far outweigh revenues and must be monitored and adjusted during the budget process to bring them in line with revenue projections. These are challenges the City Commission face every year, as they must decide what has to be cut.

### General Fund Reserves

It is the City’s goal, and suggested practice, to have approximately 90 days operating cash in reserves for the General Fund. The annual calculation is expected to generate a General Fund reserve target of 25% of budgeted General Fund expenditures. The following graph shows General Fund reserve balances in FY2020 through FY2021, and estimated reserve balances for FY2022. Although we are coming up short of our goal, the City continues to be diligent and committed to improving the reserve balances. This is evident in the progress made.

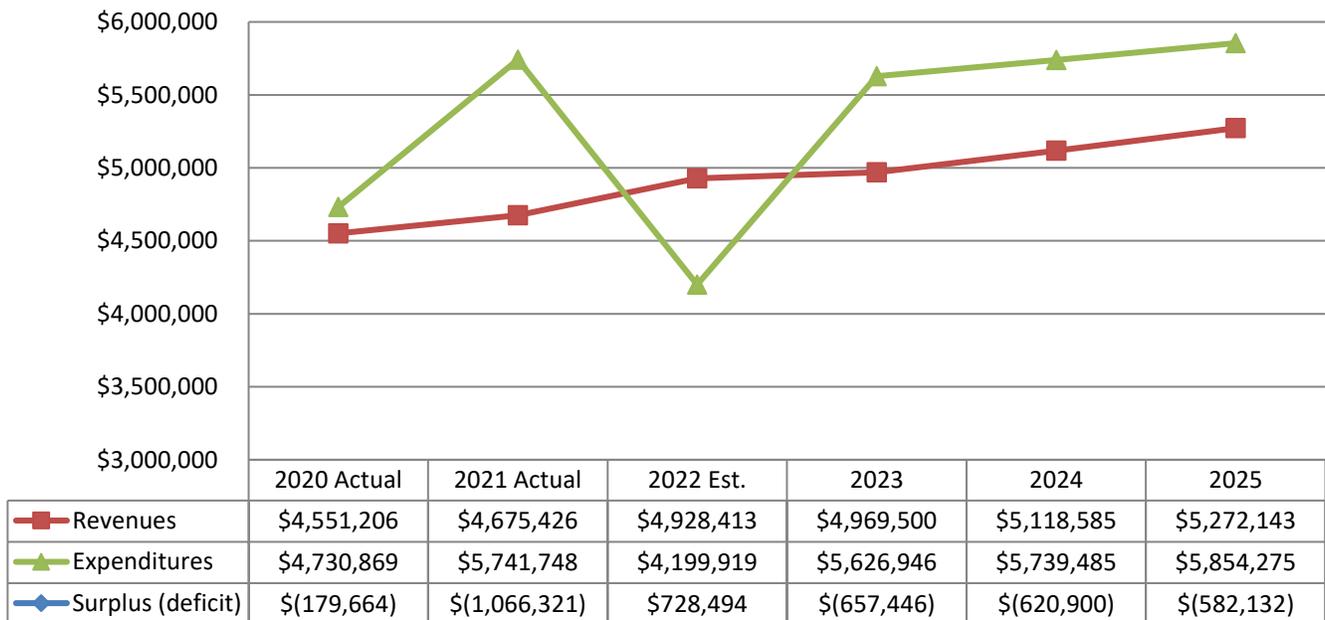


## Water Fund Assumptions

Staff has created the Water Fund revenue assumptions based on a 2% annual rate increase, as adopted in the Comprehensive Fee Schedule. Increases in operating expenses tend to remain consistent from year to year. Staff continues to place an emphasis on infrastructure and waterline maintenance, as indicated in the Capital Improvement Plan.

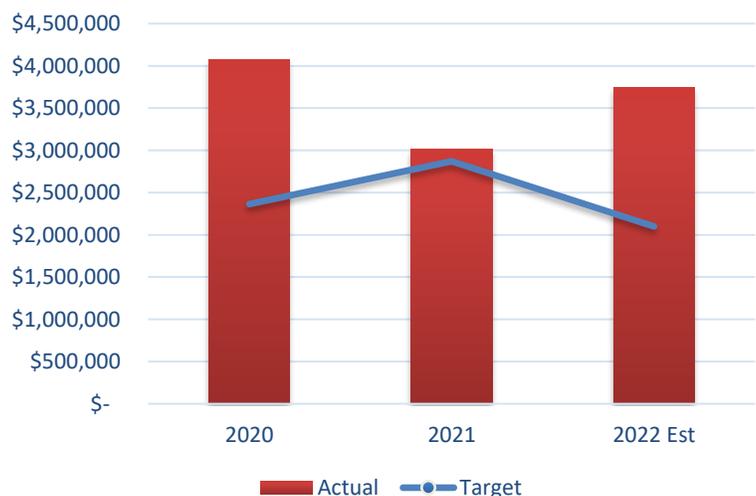
Water Fund Revenue Assumptions	FY2023	FY2024	FY2025
Water Receipts	2%	2%	2%
Water Fund Expense Assumptions			
Personnel: % allocated for pay increases	4.4%	4.5%	4.2%
Capital Improvements	\$1,012,000.00	\$800,000.00	\$800,000.00

The following graph summarizes the revenue and expenditure projections for the Water Fund for FY2022-2025, with historical data for FY2020-2021.



## Water Fund Reserves

The Water Fund reserves continue to remain strong, with reserve levels estimated to be approximately 89% by the end of 2022. The recommendation is to have 180 days of operating cash on hand, or approximately 49% of expenditures. The reserves are estimated to exceed target levels in 2022 in anticipation of some upcoming capital projects.

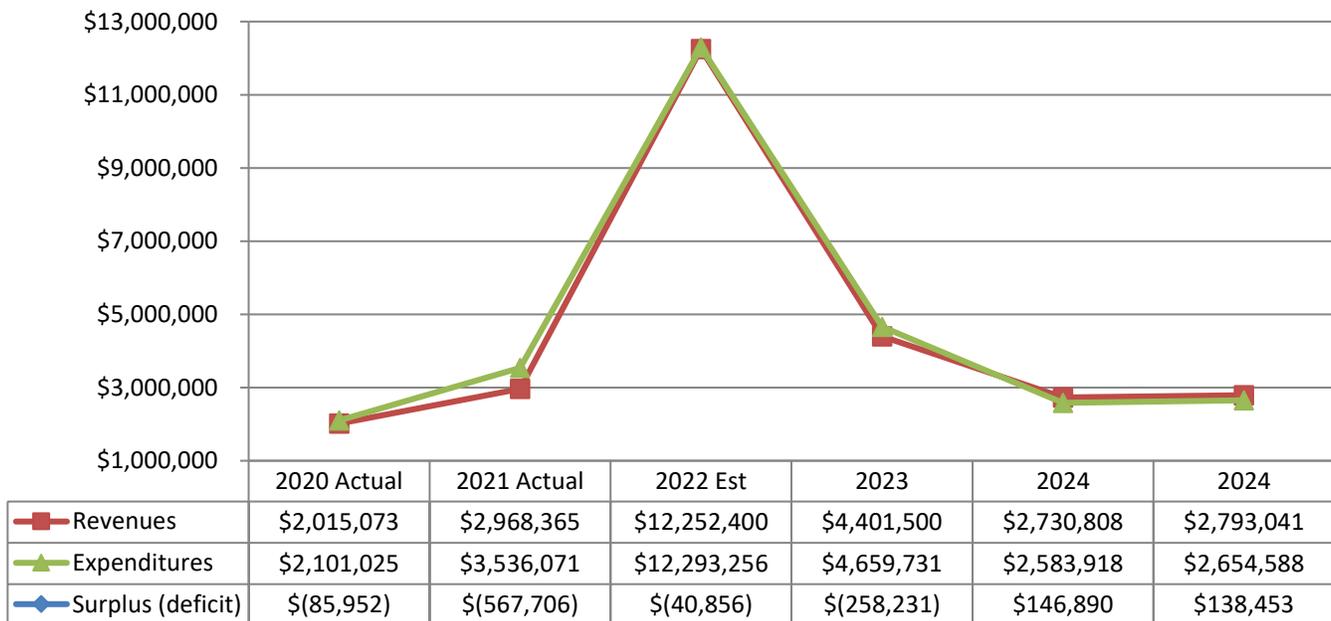


## Sewer Fund Assumptions

After years of planning and analyzing, City Commissioners approved a large sewer upgrade project in 2021. Construction began in the summer of 2022 and completion is expected to take place in mid-2023. In preparation for this, staff spent months analyzing cash flows, expenditures, and debt analysis to ensure proper funding and cash flows were in place. With the onset of a debt service payment starting in 2024, staff and the City Commission elected to use a phased-in approach to the sewer rates beginning in FY2022. Sewer rates will increase by 11.75% for FY2022-2024, then 2.25% each year thereafter. Expenses were estimated to grow at a 3% inflation rate.

Sewer Fund Revenue Assumptions	FY2023	FY2024	FY2025
Sewer Receipts	11.75%	11.75%	2.25%
Sewer Fund Expense Assumptions			
Personnel: % allocated for pay increases	4.4%	4.5%	4.2%
Debt Service	-	\$611,580.00	\$611,580.00
Capital Improvements	\$510,000.00	\$1,500,000.00	\$300,000.00

The following graph summarizes the revenue and expenditure projections for the Sewer Fund for FY2022-2025, with historical data for FY2020-2021.



## Sewer Fund Reserves

In preparation for the sewer project, City staff has been building the reserve balance in the sewer fund to help reduce the amount of debt issued for the project. The City has committed \$2million cash towards the project, with the rest being funded with a State Revolving Loan. Reserve balances are expected to remain well over the target limit, which will be needed to fund future projects and state mandates on treatment processes.



## Capital Improvements

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 1.29 mills in the General Fund, 26% of Stormwater expenditures, 11% of Wastewater expenditures, and 55% 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 sewer upgrades and administration building, scheduled to be completed in early 2023. 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 2023-2032, the 10-year Capital Improvement Plan by department formed by the CIP Committee, an explanation of each CIP item for 2023, and a list of the capital outlay budget.



CAPITAL IMPROVEMENT TEN YEAR SUMMARY  
FISCAL YEAR 2023-2032

Project	Total	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032
<b>Project Costs</b>							
Neighborhood Services	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Fire Protection	105,700	-	49,200	56,500	-	-	-
Police Protection	-	-	-	-	-	-	-
Parks & Facilities	1,455,000	275,000	900,000	280,000	-	-	-
Stormwater	1,400,000	90,000	470,000	150,000	90,000	50,000	550,000
Water Quality	12,271,000	1,012,000	4,859,000	800,000	800,000	800,000	4,000,000
Wastewater Treatment	6,080,000	2,510,000	1,500,000	300,000	250,000	270,000	1,250,000
Sanitation	-	-	-	-	-	-	-
Street Improvement	17,067,008	851,008	1,400,000	1,428,000	258,000	12,230,000	900,000
<b>TOTAL</b>	<b>39,328,708</b>	<b>4,788,008</b>	<b>9,278,200</b>	<b>3,114,500</b>	<b>1,498,000</b>	<b>13,450,000</b>	<b>7,200,000</b>
<b>Funding Sources</b>							
General Fund	1,195,700	90,000	249,200	156,500	100,000	100,000	500,000
Stormwater Fund	1,400,000	90,000	470,000	150,000	90,000	50,000	550,000
Water Fund	8,212,000	1,012,000	800,000	800,000	800,000	800,000	4,000,000
Sewer Fund	4,080,000	510,000	1,500,000	300,000	250,000	270,000	1,250,000
Sanitation Fund	-	-	-	-	-	-	-
Special Highway Fund	3,829,008	701,008	1,100,000	1,100,000	28,000	-	900,000
KDHE Loan	6,059,000	2,000,000	4,059,000	-	-	-	-
Federal Grant	-	-	-	-	-	-	-
State Grant	13,753,000	385,000	300,000	608,000	230,000	12,230,000	-
Local Grant	-	-	-	-	-	-	-
Private Funding	800,000	-	800,000	-	-	-	-
GO Bond	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>39,328,708</b>	<b>4,788,008</b>	<b>9,278,200</b>	<b>3,114,500</b>	<b>1,498,000</b>	<b>13,450,000</b>	<b>7,200,000</b>

CAPITAL IMPROVEMENT TEN YEAR DETAIL  
FISCAL YEAR 2023-2032

Project	CIP Score	Project Cost	Budget Year					FY 2028-2032
			2023	FY 2024	FY 2025	FY 2026	FY 2027	
<b><u>Neighborhood Services</u></b>								
Dangerous Structure Demolition	5.86	950,000	50,000	100,000	100,000	100,000	100,000	500,000
<b>Neighborhood Services Total</b>		<b>950,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>
<b><u>Fire Protection</u></b>								
Building Bay Overhead Windows Replacement	6.90	19,200	-	19,200	-	-	-	-
Building Walls in North and South Bays Upgrade	6.60	30,000	-	30,000	-	-	-	-
Building Overhead Doors and Openers Replacement	6.55	32,000	-	-	32,000	-	-	-
Building Ceiling Tiles Replacement	5.55	6,500	-	-	6,500	-	-	-
Building Floor Replacement	5.30	18,000	-	-	18,000	-	-	-
<b>Fire Protection Total</b>		<b>105,700</b>	<b>-</b>	<b>49,200</b>	<b>56,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Police Protection</u></b>								
<b>Police Protection Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Parks &amp; Facilities</u></b>								
Pershing Park Restrooms	4.67	20,000	20,000	-	-	-	-	-
Lovie Watson Park Restrooms	4.28	20,000	20,000	-	-	-	-	-
Central Trail Phase I (Paris Park Pool to Birch Ave)	5.13	235,000	235,000	-	-	-	-	-
City Hall 2nd Floor Remodel	5.29	100,000	-	100,000	-	-	-	-
Wilson Park Master Plan Phase IV Upgrades	5.55	800,000	-	800,000	-	-	-	-
Central Trail Phase II (Birch Ave to Kansas Ave)	5.13	280,000	-	-	280,000	-	-	-
<b>Parks &amp; Facilities Total</b>		<b>1,455,000</b>	<b>275,000</b>	<b>900,000</b>	<b>280,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Stormwater</u></b>								
Inlet / SWS Pipe Rehabilitation	6.17	500,000	50,000	50,000	50,000	50,000	50,000	250,000
Levee Certification	6.31	250,000	-	250,000	-	-	-	-
Chestnut Underpass Pump Replacement	5.34	40,000	40,000	-	-	-	-	-
Mill Canal Secondary Pump Rebuild	5.54	170,000	-	170,000	-	-	-	-
Mill Canal Cleaning & Rehabilitation	5.18	100,000	-	-	100,000	-	-	-
9th St. Pump Replacement	5.39	40,000	-	-	-	40,000	-	-
Levee Certification	X	300,000	-	-	-	-	-	300,000
<b>Stormwater Total</b>		<b>1,400,000</b>	<b>90,000</b>	<b>470,000</b>	<b>150,000</b>	<b>90,000</b>	<b>50,000</b>	<b>550,000</b>

CAPITAL IMPROVEMENT TEN YEAR DETAIL  
FISCAL YEAR 2023-2032

Project	CIP Score	Project Cost	2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028-2032
<b><u>Water Quality</u></b>								
Water Well Upgrades	8.24	3,000,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Waterline Replacement	8.22	5,000,000	500,000	500,000	500,000	500,000	500,000	2,500,000
Goff Tower Cleaning and Repainting	6.55	212,000	212,000	-	-	-	-	-
Water Tower East of Walnut River	6.61	4,059,000	-	4,059,000	-	-	-	-
<b>Water Quality Total</b>		<b>12,271,000</b>	<b>1,012,000</b>	<b>4,859,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>4,000,000</b>
<b><u>Wastewater Treatment</u></b>								
Wastewater Treatment Plant Upgrades (Design-Build-Upgrade)	8.51	2,000,000	2,000,000	-	-	-	-	-
East Kansas Ave Sanitary Sewer Line Extension	7.46	360,000	360,000	-	-	-	-	-
Edna Lift Station Rehabilitation	5.50	50,000	50,000	-	-	-	-	-
East Side Downtown Manhole/ Sanitary Sewer Rehabilitation (Walnut Ave to Adams Ave)	6.83	100,000	100,000	-	-	-	-	-
Manhole/Sanitary Sewer Rehabilitation	6.23	2,250,000	-	250,000	250,000	250,000	250,000	1,250,000
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	-
<b>Wastewater Treatment Total</b>		<b>6,080,000</b>	<b>2,510,000</b>	<b>1,500,000</b>	<b>300,000</b>	<b>250,000</b>	<b>270,000</b>	<b>1,250,000</b>
<b><u>Street Improvement</u></b>								
15th St Bridge over C Street Canal Replacement	4.85	338,650	338,650	-	-	-	-	-
Madison Ave. Mill & Overlay (Summit St to 8th St)	5.11	512,358	512,358	-	-	-	-	-
Summit St. Mill & Overlay (Radio Ln to Skyline)	6.12	500,000	-	500,000	-	-	-	-
Summit St Mill & Overlay (Walnut Ave to Madison Ave)	5.03	900,000	-	900,000	-	-	-	-
Madison Ave Mill & Overlay (8th St to Ark River Bridge)	5.08	500,000	-	-	500,000	-	-	-
Kansas Ave Mill & Overlay (Bypass to 15th St)	4.78	900,000	-	-	900,000	-	-	-
F St Bridge Over Mill Canal Replacement	4.63	258,000	-	-	28,000	230,000	-	-
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
<b>Street Improvement Total</b>		<b>17,067,008</b>	<b>851,008</b>	<b>1,400,000</b>	<b>1,428,000</b>	<b>258,000</b>	<b>12,230,000</b>	<b>900,000</b>
<b>CIP Total</b>		<b>39,328,708</b>	<b>4,788,008</b>	<b>9,278,200</b>	<b>3,114,500</b>	<b>1,498,000</b>	<b>13,450,000</b>	<b>7,200,000</b>

# 2023 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:						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$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
<b>Total</b>	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

Operational Budget Impact:						
<b>Maintenance Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Personnel Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0

**Additional Comments:**

Accounting Line 01-207-7115

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.86</b>
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**Pershing Park Restrooms**



This project will provide permanent restrooms for the park, eliminating the cost and maintenance of portapots.

**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:**        \$    20,000.00

**Project Type:**    Repair     Replace     Add New   
                          Equip.     Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$20,000	\$0	\$0	\$0	\$0	\$20,000

<b>Proposed Funding Sources:</b>						
General Fund	\$20,000	\$0	\$0	\$0	\$0	\$20,000
<b>Total</b>	\$20,000	\$0	\$0	\$0	\$0	\$20,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
<b>Personnel Costs</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
<b>Total</b>	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$11,000

**Additional Comments:**

01-530-7402

(Completed by CIP Committee)

**Lovie Watson Park Restrooms**

This project will provide permanent restrooms for the park, eliminating the cost and maintenance of portapots.



**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:**        \$    20,000.00

**Project Type:**    Repair     Replace     Add New   
                          Equip.         Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$20,000	\$0	\$0	\$0	\$0	\$20,000

<b>Proposed Funding Sources:</b>						
General Fund	\$20,000	\$0	\$0	\$0	\$0	\$20,000
<b>Total</b>	\$20,000	\$0	\$0	\$0	\$0	\$20,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
<b>Personnel Costs</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
<b>Total</b>	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$11,000

**Additional Comments:**

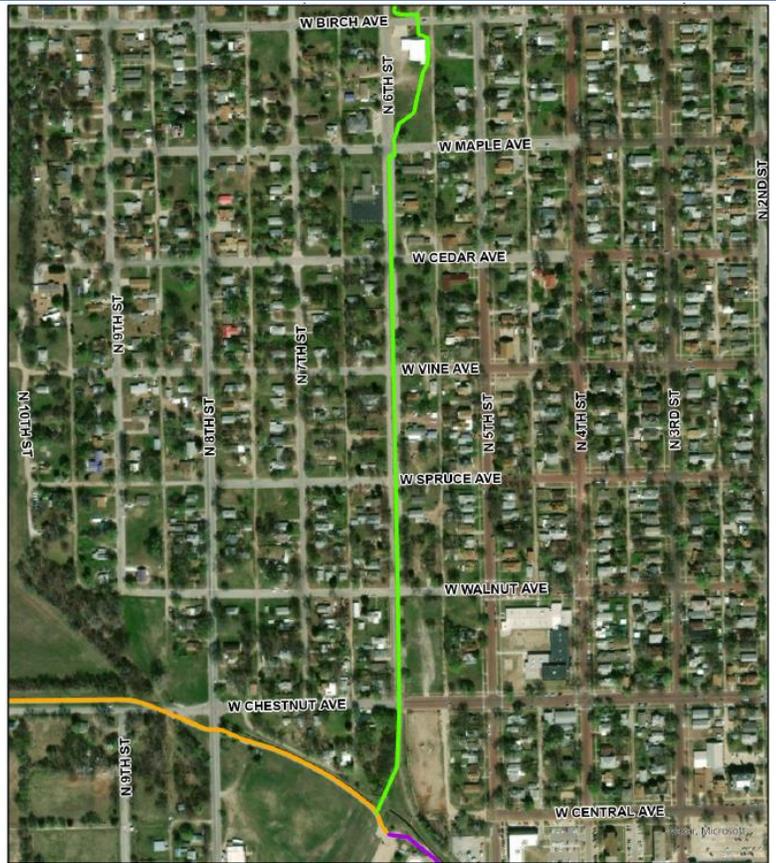
01-530-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>4.85</b>
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**Central Trail Phase 1 (Paris Park Pool to Birch Ave.)**

This project will extend the Hike-Bike Trail loop north through west-central Arkansas City by utilizing the existing 6th Street/abandoned railroad right-of-way between Chestnut and Kansas avenues. Once additional phases are completed in future years, the Central Trail will serve as the "spine" of Arkansas City's trail system to connect to the northern half of town with the existing recreational trail opportunities in the southern half. It will also be our "core" north-south trail from which future trails, bicycle lanes, Safe Routes to Schools projects and additional sidewalks will radiate outward.



**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:**         \$     235,000.00

**Project Type:**   Repair      Replace      Add New   
                           Equip.      Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$235,000	\$0	\$0	\$0	\$0	\$235,000

<b>Proposed Funding Sources:</b>						
KDOT TA Grant	\$235,000	\$0	\$0	\$0	\$0	\$235,000
<b>Total</b>	\$235,000	\$0	\$0	\$0	\$0	\$235,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
<b>Personnel Costs</b>	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
<b>Total</b>	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$11,000

**Additional Comments:**

Fund 68

(Completed by CIP Committee)

<b>Project Score</b>	<b>4.85</b>
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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 15<sup>th</sup> 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

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

<b>Proposed Funding Sources:</b>						
Stormwater Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

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

**Additional Comments:**

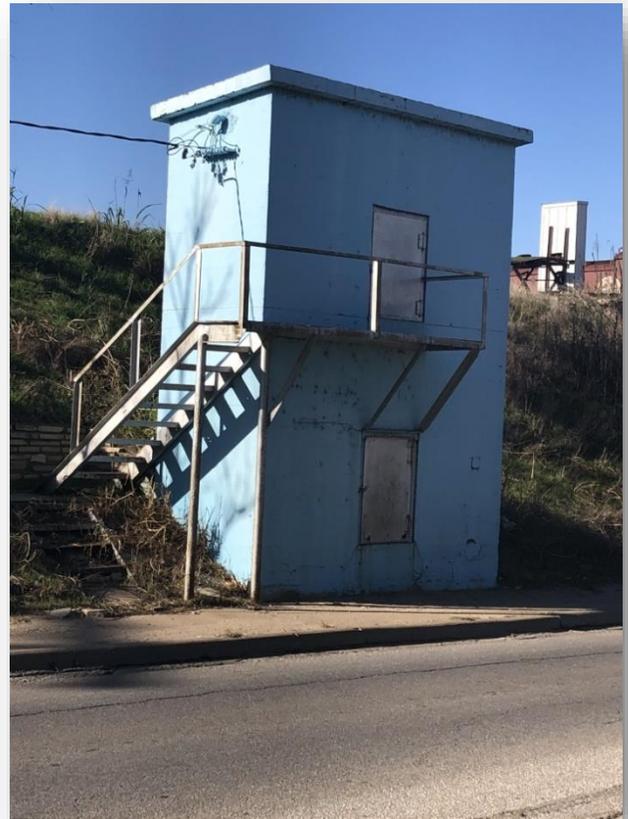
Accounting Line 15-544-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.17</b>
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**Chestnut Avenue Underpass Pump Replacement**

The Chestnut 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 2023.



**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

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$40,000	\$0	\$0	\$0	\$0	\$40,000

<b>Proposed Funding Sources:</b>						
Stormwater Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000
<b>Total</b>	\$40,000	\$0	\$0	\$0	\$0	\$40,000

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

**Additional Comments:**

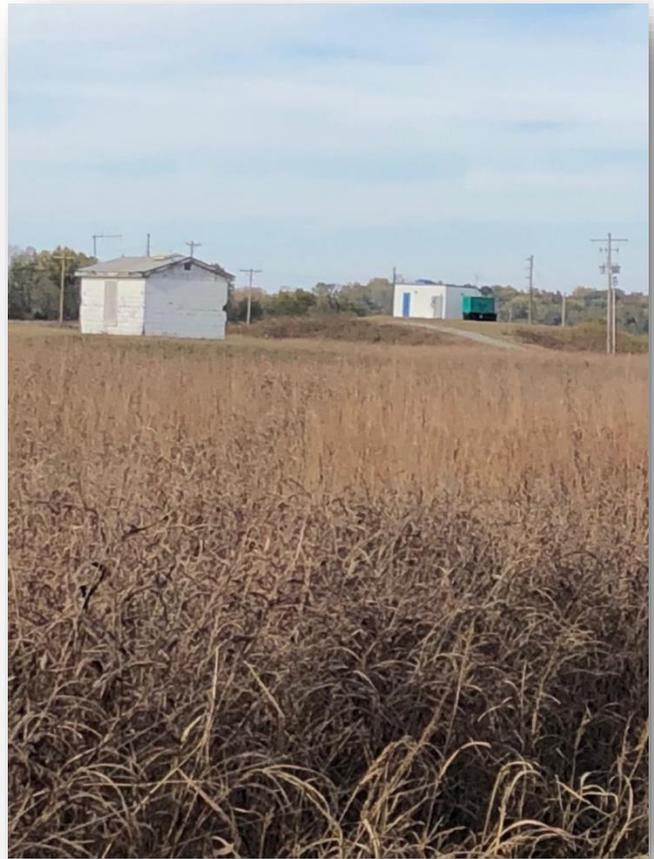
15-544-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.66</b>
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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 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 \$300,000 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:**        \$ 1,500,000.00

**Project Type:**    Repair         Replace         Add New   
                                  Equip.         Vehicle

**Project Timing:**

	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

**Proposed Funding Sources:**

Water Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>Total</b>	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

**Operational Budget Impact:**

<b>Maintenance Costs</b>	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	\$7,000
<b>Personnel Costs</b>	\$300	\$300	\$300	\$500	\$500	\$1,900
<b>Total</b>	\$1,300	\$1,300	\$1,300	\$2,500	\$2,500	\$8,900

**Additional Comments:**

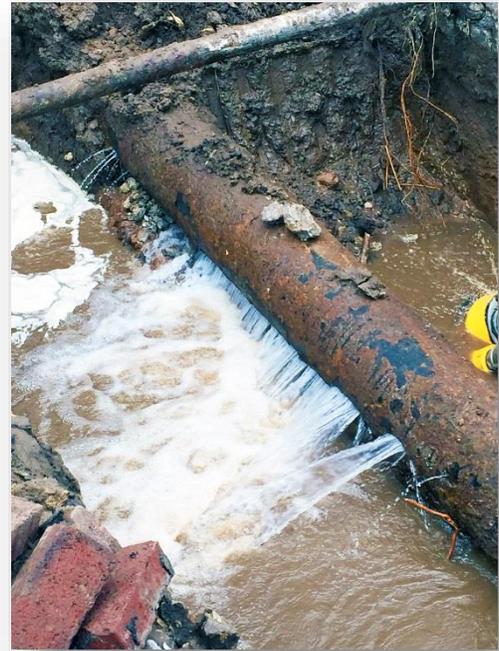
16-651-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.94</b>
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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:**         \$ 2,500,000.00

**Project Type:**   Repair        Replace    Add New   
                           Equip.        Vehicle

**Project Timing:**

	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

**Proposed Funding Sources:**

Water Fund	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
<b>Total</b>	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

**Operational Budget Impact:**

<b>Maintenance Costs</b>	\$500	\$500	\$500	\$750	\$750	\$3,000
<b>Personnel Costs</b>	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$8,500
<b>Total</b>	\$2,000	\$2,000	\$2,000	\$2,750	\$2,750	\$11,500

**Additional Comments:**

16-653-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.98</b>
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**Goff Tower Cleaning and Repainting**

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



**Is the Proposed Project:**

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

Yes	No
x	
x	

**Project Cost:**        \$    212,000.00

**Project Type:**    Repair     Replace     Rehab   
                          Equip.         Vehicle

**Project Timing:**

	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$212,000	\$0	\$0	\$0	\$0	\$212,000

**Proposed Funding Sources:**

Water Fund	\$212,000	\$0	\$0	\$0	\$0	\$212,000
<b>Total</b>	\$212,000	\$0	\$0	\$0	\$0	\$212,000

**Operational Budget Impact:**

<b>Maintenance Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Personnel Costs</b>	\$0	\$0	\$0	\$0	\$1,000	\$1,000
<b>Total</b>	\$0	\$0	\$0	\$0	\$1,000	\$1,000

**Additional Comments:**

16-653-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.53</b>
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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 were required to achieve regulatory compliance. The upgrade makes wastewater treatment as effective and cost-efficient as possible. Design – Build – Upgrade for the City’s Wastewater Treatment Plant includes preliminary engineering for the process treatment required to meet reductions in nitrogen and

phosphorus and replaces the components that are very near failure. This project is estimated to be completed in early 2023.



**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:**        \$        13,000.00

**Project Type:**    Repair     Replace     Upgrade   
                          Equip.     Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000

<b>Proposed Funding Sources:</b>						
SRF Loan	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Sewer Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$270,000	\$280,000	\$290,000	\$300,000	\$320,000	\$1,460,000
<b>Personnel Costs</b>	\$200,000	\$202,000	\$204,000	\$206,000	\$208,000	\$1,020,000
<b>SRF Loan Repayment</b>	\$270,742	\$541,484	\$541,484	\$541,484	\$541,484	\$2,436,679
<b>Total</b>	\$740,742	\$1,023,484	\$1,035,484	\$1,047,484	\$1,069,484	\$4,916,679

**Additional Comments:**

Accounting Line 18-660-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>8.51</b>
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# East Kansas Avenue Sanitary Sewer Line Extension

This sewer line extension will be required for the proposed Truck Stop east of the Middle School.



**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:**        \$    360,000.00

**Project Type:**    Repair     Replace     New   
                          Equip.         Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$360,000	\$0	\$0	\$0	\$0	\$360,000

<b>Proposed Funding Sources:</b>						
Sewer Fund	\$360,000	\$0	\$0	\$0	\$0	\$360,000
<b>Total</b>	\$360,000	\$0	\$0	\$0	\$0	\$360,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$500	\$500	\$500	\$500	\$2,000
<b>Personnel Costs</b>	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Total</b>	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000

**Additional Comments:**

18-661-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>7.46</b>
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**Edna Lift Station Rehabilitation**

The Edna Lift Station is located west of the 8<sup>th</sup> Street and West Central Avenue intersection. This lift station was replaced in 2002 with control upgrades in 2013. The lift station is due for rehabilitation in 2023.



**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

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$50,000	\$0	\$0	\$0	\$0	\$50,000

<b>Proposed Funding Sources:</b>						
Sewer Fund	\$50,000	\$0	\$0	\$0	\$0	\$50,000
<b>Total</b>	\$50,000	\$0	\$0	\$0	\$0	\$50,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Personnel Costs</b>	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
<b>Total</b>	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000

**Additional Comments:**

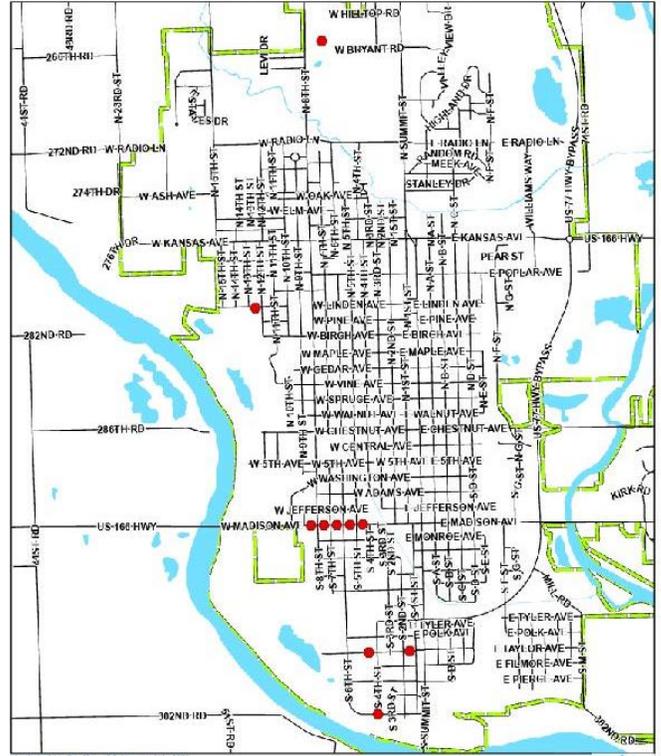
18-661-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.50</b>
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**East Side Downtown Manhole/Sanitary Sewer Rehabilitation (Walnut Avenue to Adams Avenue)**

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. This will address the east side downtown areas.



**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

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000

<b>Proposed Funding Sources:</b>						
Sewer Fund	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>Total</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000

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

**Additional Comments:**

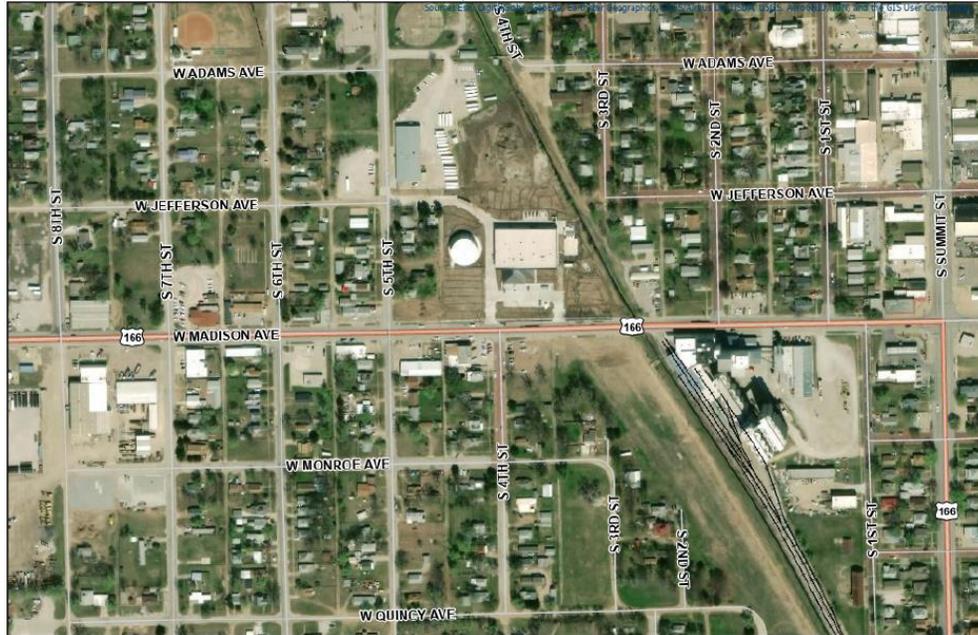
18-661-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.23</b>
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**Madison Avenue Mill & Overlay  
(Summit Street to 8th Street)**

Mill & Overlay Madison Avenue from the Summit Street intersection to 8th Street.



**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:**        \$    512,358.00

**Project Type:**    Repair         Replace         Add New   
                          Equip.         Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$512,358	\$0	\$0	\$0	\$0	\$512,358

<b>Proposed Funding Sources:</b>						
Special Highway Fund	\$512,358	\$0	\$0	\$0	\$0	\$512,358
<b>Total</b>	\$512,358	\$0	\$0	\$0	\$0	\$512,358

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
<b>Personnel Costs</b>	\$0	\$500	\$500	\$500	\$500	\$2,000
<b>Total</b>	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000

**Additional Comments:**

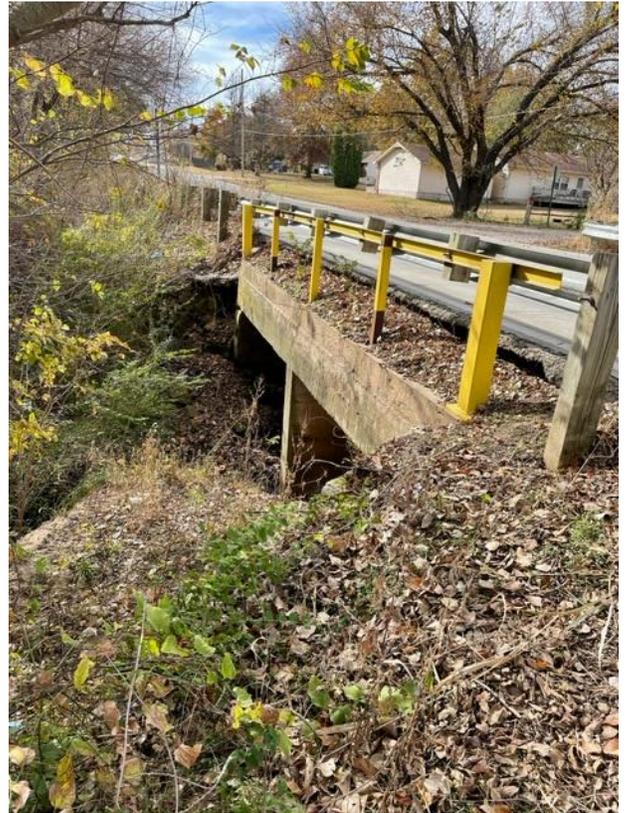
21-542-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>4.85</b>
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### 15<sup>th</sup> Street Bridge over C Street Canal Bridge Replacement

This bridge was built in 1915 and has been identified by KDOT as structurally deficient with a low rating of 39.5. The bridge will be replaced with a two-bay boxed culvert with wing walls. This project is slated to begin in late 2022, with completion in early 2023.



**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:**        \$    420,000.00

**Project Type:**    Repair     Replace     Add New   
                          Equip.     Vehicle

<b>Project Timing:</b>						
	2023	2024	2025	2026	2027	Total
<b>Annual Expenditures</b>	\$338,650	\$0	\$0	\$0	\$0	\$338,650

<b>Proposed Funding Sources:</b>						
KDOT Grant	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Special Street Fund	\$188,650	\$0	\$0	\$0	\$0	\$188,650
<b>Total</b>	\$338,650	\$0	\$0	\$0	\$0	\$338,650

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$300	\$300	\$300	\$300	\$1,200
<b>Personnel Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Total</b>	\$0	\$400	\$400	\$400	\$400	\$1,600

**Additional Comments:**

21-542-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>4.85</b>
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## 2023 CAPITAL OUTLAY BUDGET

### GENERAL FUND

Account	Department / Division	Item	Amount
01-310-7404	Fire Department	Engine/Tanker	\$ 825,000.00
01-207-7405	Neighborhood Services	(1) Tornado Siren	\$ 22,000.00
01-310-7405	Fire Department	Radios	\$ 10,000.00
01-310-7405	Fire Department	Image TIC	\$ 10,000.00
01-310-7405	Fire Department	(5) Sets of Gear	\$ 17,500.00
01-350-7405	Fire Department	Monitor/Defibrillator	\$ 82,660.00
01-350-7405	Fire Department	Auto Pulse	\$ 23,000.00
01-421-7405	Police Department	Taser/Body Worn Cameras	\$ 25,000.00
<b>General Fund Total</b>			<b>\$ 1,015,160.00</b>

### STORMWATER FUND

Account	Department / Division	Item	Amount
15-544-7405	Stormwater	UTV	\$ 24,000.00
<b>Stormwater Fund Total</b>			<b>\$ 24,000.00</b>

### WATER FUND

Account	Department / Division	Item	Amount
<b>Water Fund Total</b>			<b>\$ -</b>

### SANITATION FUND

Account	Department / Division	Item	Amount
19-541-7403	Sanitation	Packer Truck	\$ 300,000.00
<b>Sanitation Fund Total</b>			<b>\$ 300,000.00</b>

### SPECIAL HIGHWAY FUND

Account	Department / Division	Item	Amount
21-542-7405	Streets	Tractor	\$ 150,000.00
<b>Special Highway Fund Total</b>			<b>\$ 150,000.00</b>

<b>Total Capital Outlay Budget</b>			<b>\$ 1,489,160.00</b>
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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, 2023

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2022	FY 2023 Principal	FY 2023 Interest	Balance Ending 12/31/2023
<b>General Obligation Bonds:</b>								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2020	10/13/2020	8/1/2036	\$ 21,840,000	1.5% - 3.0%	\$ 18,610,000	\$ 1,650,000	\$ 422,625	\$ 16,960,000
<i>Paid by Strother Field</i>								
Series 2022	5/3/2022	9/1/2037	\$ 4,470,000	3.59%	\$ 4,470,000	\$ 180,000	\$ 213,072	\$ 4,290,000
<b>Revenue Bonds:</b>								
<i>Paid with Sales Tax Collections</i>								
Public Building Commission 2019	7/23/2019	9/1/2044	\$ 17,630,000	3.0% - 5.0%	\$ 16,415,000	\$ 460,000	\$ 608,563	\$ 15,955,000
<b>State Revolving Loans:</b>								
<i>Paid with Wastewater User Fees</i>								
Public Building Commission 2019	12/9/2021	3/1/2043	\$ 9,500,000	.25% - 1.06%	\$ 9,500,000	\$ 208,517	\$ 11,875	\$ 9,291,483
<b>Capital Leases:</b>								
<i>Paid with Tax Levies</i>								
Pumper Fire Truck	9/6/2013	2/1/2023	\$ 587,667	2.82%	\$ 32,989	\$ 32,989	\$ 465	\$ -
Ferrara Fire Truck	1/28/2019	8/1/2028	\$ 620,500	3.55%	\$ 391,646	\$ 59,629	\$ 13,478	\$ 332,016
Ravo Street Sweeper	3/16/2022	2/1/2025	\$ 127,500	1.87%	\$ 127,500	\$ 41,715	\$ 2,384	\$ 85,785
<b>General Obligation Bonds:</b>	21,250,000							
<b>Revenue Bonds:</b>	15,955,000							
<b>State Revolving Loans:</b>	9,291,483							
<b>Capital Leases:</b>	417,801							

### 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 \$24,039,156. The City's current debt percentage is 7.06%. 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)	\$ 80,130,521
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 24,039,156
Outstanding General Obligation Debt	\$ 5,655,000
Additional Debt Capacity	\$ 18,384,156
Direct & Overlapping Debt	\$ 41,280,000
Population used to calculate Per Capita	11,886
Direct Debt Per Capita	\$ 475.77
Direct and Overlapping Debt Per Capita	\$ 1,825.83
Direct Debt as a Percentage of Assessed Valuation	7.06%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	27.08%

Taxing Body:	Total Debt		City's Share	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ 9,670,000	19.91%	\$ 1,925,716	\$ 162.02
USD No. 470	\$ 25,955,000	54.41%	\$ 14,121,034	\$ 1,188.04
Cowley County Community College	\$ -	19.91%	\$ -	\$ -
<b>Total Overlapping Debt</b>	<b>\$ 35,625,000</b>		<b>\$ 16,046,750</b>	<b>\$ 1,350.06</b>
City of Arkansas City Direct Debt	\$ 5,655,000	100%	\$ 5,655,000	\$ 475.77
<b>Direct and Estimated Overlapping Debt</b>	<b>\$ 41,280,000</b>		<b>\$ 21,701,750</b>	<b>\$ 1,825.83</b>

Description of Indebtedness	Issue Date	Final Maturity	Original	Amount
			Principal Amount	Outstanding at 12/31/2022
G.O. Bonds Series 2020	10/13/2020	12/1/2032	\$ 2,250,000	\$ 1,185,000
Taxable GO Bond 2022	5/3/2022	9/1/2037	\$ 4,470,000	\$ 4,470,000
<b>Total</b>				<b>\$ 5,655,000</b>

## Debt Schedule:

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	Total
<b>PRINCIPAL</b>										
General Obligation Bonds:										
Series 2020	\$ 1,650,000	\$ 1,695,000	\$ 1,170,000	\$ 1,195,000	\$ 1,235,000	\$ 6,600,000	\$ 5,065,000	\$ -	\$ -	\$ 18,610,000
Series 2022 Taxable	\$ 180,000	\$ 240,000	\$ 250,000	\$ 255,000	\$ 265,000	\$ 1,480,000	\$ 1,800,000	\$ -	\$ -	\$ 4,470,000
Revenue Bonds:										
Public Building Commission 2019	\$ 460,000	\$ 480,000	\$ 505,000	\$ 530,000	\$ 560,000	\$ 3,225,000	\$ 3,960,000	\$ 4,630,000	\$ 2,065,000	\$ 16,415,000
State Revolving Loans:										
KWPCRF C20 1812 01	\$ 208,517	\$ 421,140	\$ 426,675	\$ 432,283	\$ 437,965	\$ 2,277,693	\$ 2,431,357	\$ 2,595,388	\$ 268,980	\$ 9,500,000
Capital Leases:										
Pumper Fire Truck	\$ 32,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,989
Ferrara Fire Truck	\$ 59,629	\$ 61,781	\$ 64,010	\$ 66,320	\$ 68,713	\$ 71,192	\$ -	\$ -	\$ -	\$ 391,646
Ravo Street Sweeper	\$ 41,715	\$ 42,495	\$ 43,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,500
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 2,632,851</b>	<b>\$ 2,940,417</b>	<b>\$ 2,458,975</b>	<b>\$ 2,478,603</b>	<b>\$ 2,566,678</b>	<b>\$ 13,653,886</b>	<b>\$ 13,256,357</b>	<b>\$ 7,225,388</b>	<b>\$ 2,333,980</b>	<b>\$ 49,547,135</b>
<b>INTEREST</b>										
General Obligation Bonds:										
Series 2020	\$ 422,625	\$ 372,825	\$ 325,800	\$ 290,625	\$ 254,475	\$ 852,838	\$ 206,750	\$ -	\$ -	\$ 2,725,938
Series 2022 Taxable	\$ 213,072	\$ 154,011	\$ 145,395	\$ 136,420	\$ 127,266	\$ 486,445	\$ 199,245	\$ -	\$ -	\$ 1,461,854
Revenue Bonds:										
Public Building Commission 2019	\$ 608,563	\$ 585,563	\$ 561,563	\$ 536,313	\$ 509,813	\$ 2,121,213	\$ 1,422,363	\$ 762,456	\$ 97,344	\$ 7,205,188
State Revolving Loans:										
KWPCRF C20 1812 01	\$ 11,875	\$ 22,966	\$ 21,910	\$ 20,840	\$ 51,318	\$ 347,718	\$ 223,380	\$ 90,652	\$ 1,426	\$ 792,085
Capital Leases:										
Pumper Fire Truck	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465
Ferrara Fire Truck	\$ 13,478	\$ 11,327	\$ 9,097	\$ 6,788	\$ 4,395	\$ 1,915	\$ -	\$ -	\$ -	\$ 47,000
Ravo Street Sweeper	\$ 2,384	\$ 1,604	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,798
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 1,272,463</b>	<b>\$ 1,148,296</b>	<b>\$ 1,064,574</b>	<b>\$ 990,985</b>	<b>\$ 947,265</b>	<b>\$ 3,810,129</b>	<b>\$ 2,051,737</b>	<b>\$ 853,109</b>	<b>\$ 98,769</b>	<b>\$ 12,237,327</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>\$ 3,905,313</b>	<b>\$ 4,088,712</b>	<b>\$ 3,523,550</b>	<b>\$ 3,469,588</b>	<b>\$ 3,513,943</b>	<b>\$ 17,464,014</b>	<b>\$ 15,308,094</b>	<b>\$ 8,078,497</b>	<b>\$ 2,432,750</b>	<b>\$ 61,784,462</b>

On July 23, 2019, the Arkansas City Public Building Commission issued Refunding Revenue Bonds, Series 2019, in the amount of \$17,630,000. The bonds were issued to refund the Commission's outstanding Series 2009 Revenue Bonds. The refunded bonds were originally issued to finance the costs to construct, furnish and equip an acute care hospital known as the South Central Kansas Regional Medical Center. The Public Building Commission will continue to sublease the project to the Board of Trustees of the Medical Center.

As part of the 2019 revenue bond issue, the City approved a 1% sales tax. The City has pledged to appropriate 95% of the revenues derived from the sales tax to the Bond's Trustee for debt service payments. The City has accounted for these transactions in the Healthcare Sales Tax and Unpledged Healthcare Sales Tax Funds. Any amount appropriated to the Trustee in excess of the scheduled debt service is held by the Trustee in an escrow account invested in U.S. Government Securities and reserved for future debt service payments. The City does not have control over this escrow account, and therefore, the City's financial statements do not include the escrow balance. As of December 31, 2021, the balance of the escrow account was \$3,675,119.

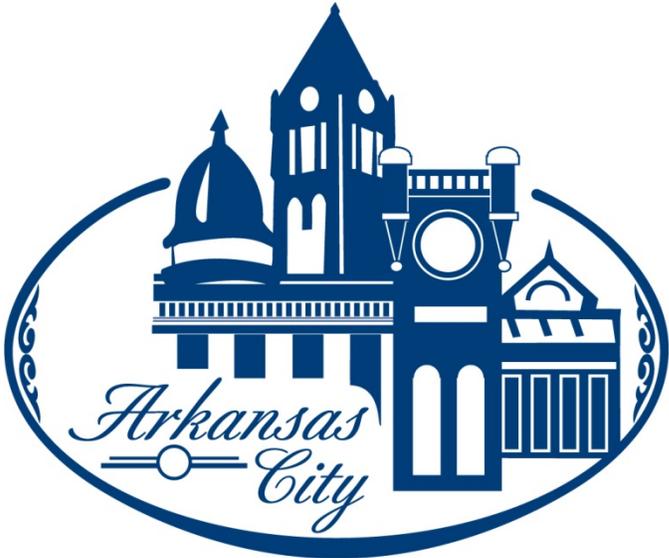
On October 13, 2020, the City issued General Obligation Refunding and Improvement Bonds, Series 2020, in the amount of \$21,840,000. The bonds carry an interest rate ranging from 1.50% to 3.00%, with a final maturity of August 1, 2036. Interest on the Series 2020 Bonds is due semi-annually on February 1 and August 1. The net proceeds of the Series 2020 bonds were used to pay in full the remaining outstanding principal for the General Obligation Bond, Series 2013, and Kansas Department of Health and Environment Revolving Loans 2649 and 2813.

On December 9, 2021 the City entered into a preliminary Construction Loan Agreement with the Kansas Water Pollution Control Revolving Fund (KWPCRF) for engineering and construction of major upgrades to the Wastewater Treatment Facility. An additional subsidy was awarded to the City pursuant to Sec. 603(i)(1)(A), allowing principal forgiveness of \$1,000,000, netting a total loan of \$9,500,000. The net loan interest rate is locked in at .25% through 03/01/2027, and 1.06% thereafter, with a final maturity date of 03/01/2043.

On May 3, 2022 the City issued Taxable General Obligation Bond Series 2022 on behalf of Strother Field for the purpose of warehouse facility improvements at the Strother Field Airport/Industrial Park. The Strother Field Commission is responsible for the repayment of this bond. Payments from the Strother Field Commission will be placed in the Bond & Interest fund, and subsequently paid out when the bond payments are due. This taxable bond carries an interest rate of 3.59% and will mature on 09/01/2037.

# FUND SUMMARIES

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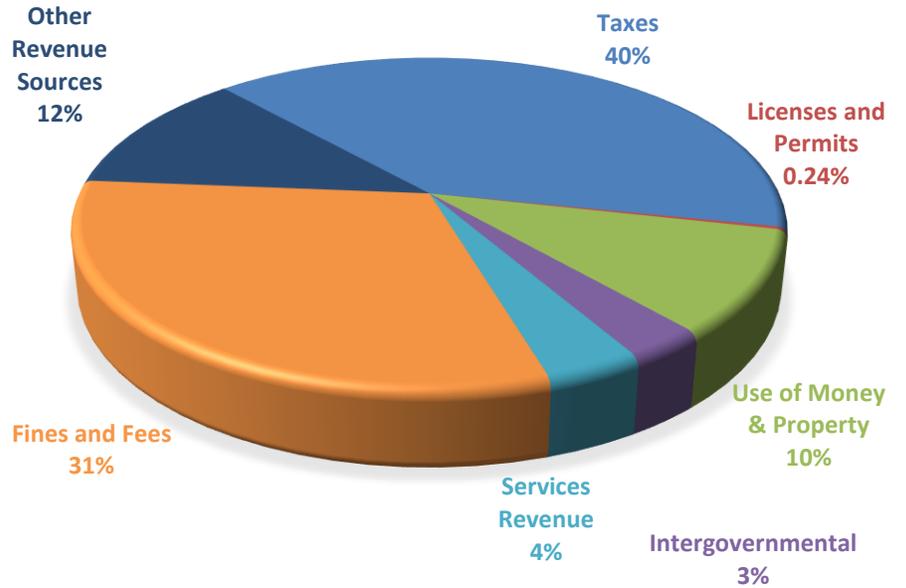
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## Revenues and Expenditures

### Where does the money come from?

#### 2023 Budget Total Resources Available

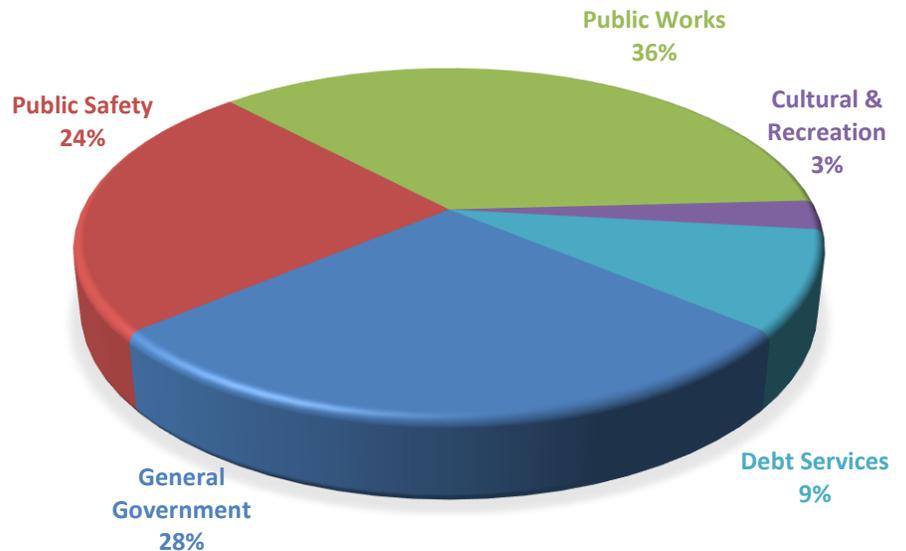
	<u>2023 Estimate</u>
Taxes	11,581,675
Licenses and Permits	71,000
Use of Money & Property	2,924,900
Intergovernmental	882,575
Services Revenue	1,097,400
Fines and Fees	8,979,300
Other Revenue Sources	3,493,573
<b>Total</b>	<b>\$ 29,030,423</b>



### Where does the money go?

#### 2023 Budget Total Expenditures by Function

	<u>2023 Estimate</u>
General Government	\$ 9,238,132
Public Safety	\$ 8,060,658
Public Works	\$ 12,032,511
Cultural & Recreation	\$ 908,327
Debt Services	\$ 3,082,303
<b>Total</b>	<b>\$ 33,321,931</b>



## Fund Balances

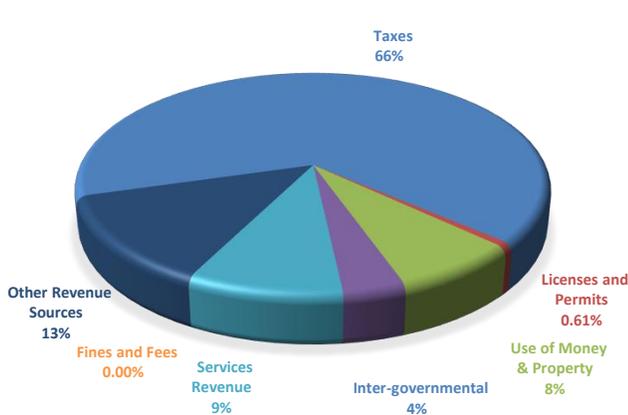
**Fund balances are used to manage the City's ability to withstand unexpected financial emergencies.** Fund balances may also determine the City's ability to manage monthly cash flows or accumulate funds for large-scale purchases without having to borrow. Fund Balances are audited each year. The year end 2022 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 FY2021 audited cash balances.

	Unencumbered Cash Balance Dec. 31, 2020	Receipts	Expenditures	Unencumbered Cash Balance Dec. 31, 2021	% Change
<b>General Fund</b>	<b>2,036,661</b>	<b>9,866,322</b>	<b>10,148,316</b>	<b>1,754,667</b>	<b>-14%</b>
<b>Special Purpose Funds:</b>					
Special Recreation and Parks	35,614	12,918	12,619	35,913	1%
Special Street and Highway	785,482	576,414	584,011	777,885	-1%
Tourism	28,280	132,493	124,365	36,408	29%
Special Alcohol	93,482	13,619	12,876	94,225	1%
Library	-	392,710	392,710	-	0%
Land Bank	986	8,000	200	8,786	791%
Healthcare Sales Tax	-	1,892,217	1,892,217	-	0%
Unpledged Healthcare Sales Tax	189,526	313,063	290,704	211,885	12%
Special Law Enforcement Trust	11,144	611	8,215	3,540	-68%
CID Sales Tax	-	63,750	63,750	-	0%
Equipment Reserve	200,946	-	-	200,946	0%
Capital Improvements Reserve	1,470,323	601,072	291,842	1,779,553	21%
<b>Bond and Interest Funds:</b>					
Bond and Interest	254,022	426,166	567,080	113,108	-55%
<b>Enterprise Funds:</b>					
Water Utility	4,077,294	4,675,428	5,741,749	3,010,973	-26%
Sewer Utility	3,920,208	2,968,365	3,490,191	3,398,382	-13%
Sanitation Utility	1,086,036	1,557,286	1,203,612	1,439,710	33%
Stormwater Utility	291,651	241,087	157,879	374,859	29%
<b>Total Financial Reporting Entity (Excluding Agency Funds)</b>	<b>14,481,655</b>	<b>23,741,521</b>	<b>24,982,336</b>	<b>13,240,840</b>	<b>-9%</b>
<b>Agency Funds:</b>					
Municipal Court	15,923	84,185	86,129	13,979	-12%

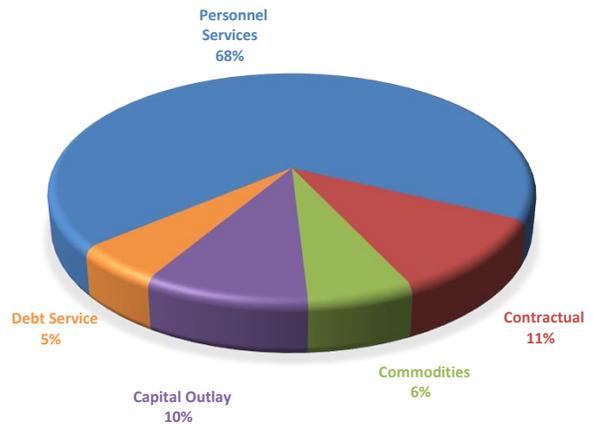
**General Fund- 01  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	944,934	1,126,587	2,036,660	1,757,035	1,754,667	1,808,936
<b>Receipts:</b>						
Taxes	6,689,236	6,593,334	7,245,915	6,895,250	7,272,172	7,613,325
Licenses and Permits	171,913	180,769	72,882	74,600	164,000	71,000
Use of Money & Property	718,063	41,943	49,121	100,800	41,900	882,200
Intergovernmental	402,309	861,431	500,999	426,575	495,075	432,575
Services Revenue	1,252,255	1,167,481	1,152,553	1,191,650	1,099,650	1,072,400
Fines and Fees	29,027	614	(14,877)	500	-	500
Other Revenue Sources	1,449,531	1,639,183	859,729	1,265,000	1,452,435	1,509,000
<b>Total Receipts</b>	<b>10,712,336</b>	<b>10,484,755</b>	<b>9,866,322</b>	<b>9,954,375</b>	<b>10,525,232</b>	<b>11,581,000</b>
Total Available	11,657,270	11,611,342	11,902,982	11,711,410	12,279,899	13,389,936
<b>Expenditures:</b>						
Personnel Services	6,719,647	6,846,027	7,297,024	8,255,392	7,744,117	9,143,753
Contractual	1,636,966	1,347,828	1,301,714	1,372,438	1,391,388	1,440,340
Commodities	604,382	610,789	599,053	781,980	762,542	824,980
Capital Outlay	1,161,049	630,021	810,508	557,700	403,316	1,277,000
Transfers	266,158	-	-	82,500	-	-
Debt Service	142,481	140,017	140,017	661,400	169,600	703,863
<b>Total Expenditures</b>	<b>10,530,683</b>	<b>9,574,682</b>	<b>10,148,316</b>	<b>11,711,410</b>	<b>10,470,963</b>	<b>13,389,936</b>
Receipts Over(Under) Expenditures	181,653	910,073	(281,994)	(1,757,035)	54,269	(1,808,936)
Unencumbered Cash December 31	1,126,587	2,036,660	1,754,667	-	1,808,936	-

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>	<b>2022</b> <b>Adopted</b> <b>Budget</b>	<b>2022</b> <b>Working</b> <b>Budget</b>	<b>2023</b> <b>Adopted</b> <b>Budget</b>
<b>01 - GENERAL FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
01-100-4100	Neighborhood Revitalization	-84,524.49	-81,221.28	-86,855.23	-95,000.00	-95,000.00	-100,000.00
01-100-4101	Current Property Tax	2,769,017.39	2,814,305.74	3,233,565.46	3,248,210.00	3,281,211.00	3,861,453.00
01-100-4102	Motor Vehicle Tax	364,221.29	408,290.26	431,261.72	491,618.00	450,000.00	448,423.00
01-100-4103	RV Tax	3,159.20	3,396.14	3,981.33	4,361.00	4,361.00	4,102.00
01-100-4104	16/20 M Veh	6,499.55	6,986.04	7,674.11	4,525.00	8,000.00	7,983.00
01-100-4106	Delinquent Property Tax	129,243.09	132,772.84	173,391.53	115,000.00	120,000.00	115,000.00
01-100-4107	Excise Tax	19.08	23.77	17.33	0.00	0.00	0.00
01-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	6,936.00	0.00	0.00
01-100-4112	Compensating Use Tax	592,402.76	311,665.66	368,502.46	315,000.00	400,000.00	340,000.00
01-100-4121	Electric Franchise Tax	823,518.46	855,417.07	904,812.20	820,000.00	890,000.00	860,000.00
01-100-4122	Gas Franchise Tax	196,205.86	172,808.99	195,650.96	175,000.00	195,000.00	180,000.00
01-100-4123	Telephone Franchise Tax	10,067.10	8,404.63	6,587.78	7,000.00	5,000.00	4,000.00
01-100-4124	Cable TV Franchise Tax	123,131.03	118,222.85	113,129.46	115,000.00	105,000.00	90,000.00
01-100-4125	Liquor Enforcement Tax	12,866.91	10,092.07	12,918.11	9,600.00	9,600.00	14,128.00
01-100-4130	Current Special Assessments	31,521.99	26,726.68	44,629.37	28,000.00	39,000.00	38,236.00
01-310-4110	Sales Tax	1,269,706.44	1,336,027.38	1,359,120.03	1,200,000.00	1,380,000.00	1,300,000.00
01-421-4110	Sales Tax	442,180.49	469,415.02	477,528.63	450,000.00	480,000.00	450,000.00
	<b>Taxes Totals:</b>	<b>6,689,236.15</b>	<b>6,593,333.86</b>	<b>7,245,915.25</b>	<b>6,895,250.00</b>	<b>7,272,172.00</b>	<b>7,613,325.00</b>
<b>420 - Licenses and Permits</b>							
01-100-4231	Liquor Store Licenses	1,200.00	1,800.00	1,800.00	1,200.00	1,800.00	1,800.00
01-100-4232	Cereal Malt Beverage Lic.	1,300.00	400.00	2,550.00	1,200.00	1,200.00	1,600.00
01-100-4233	Class B Club License	2,000.00	400.00	1,800.00	1,000.00	1,000.00	1,600.00
01-100-4234	Other Business License	4,275.00	1,485.00	2,575.00	1,200.00	2,000.00	2,000.00
01-207-4235	Trades Licenses	26,793.50	32,265.00	24,845.00	30,000.00	20,000.00	24,000.00
01-207-4242	BPC Permits	123,844.88	134,418.75	29,312.00	30,000.00	128,000.00	30,000.00
01-310-4234	Other Business License	12,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<b>Licenses and Permits Totals:</b>	<b>171,913.38</b>	<b>180,768.75</b>	<b>72,882.00</b>	<b>74,600.00</b>	<b>164,000.00</b>	<b>71,000.00</b>
<b>430 - Use of Money &amp; Property</b>							
01-100-4301	Lease Proceeds	0.00	0.00	0.00	71,400.00	0.00	825,000.00
01-100-4302	Loan Proceeds	620,500.00	0.00	0.00	0.00	0.00	0.00
01-100-4350	Interest Income	46,888.07	13,079.82	3,592.75	4,000.00	6,000.00	6,000.00
01-100-4351	Rental Of Farmland	15,200.25	7,942.50	9,833.00	2,500.00	2,500.00	8,000.00
01-100-4353	Ag Building Rental	8,487.50	3,570.00	13,164.00	6,500.00	12,000.00	15,000.00
01-100-4354	Other Property Rental	14,645.00	14,900.00	15,200.00	14,400.00	14,400.00	14,500.00
01-100-4355	Hogan Rental	5,650.00	900.00	3,400.00	500.00	3,000.00	1,200.00
01-530-4301	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	10,000.00
01-770-4352	NWCC Rental	6,692.67	1,551.00	3,931.46	1,500.00	4,000.00	2,500.00
	<b>Use of Money &amp; Property Totals:</b>	<b>718,063.49</b>	<b>41,943.32</b>	<b>49,121.21</b>	<b>100,800.00</b>	<b>41,900.00</b>	<b>882,200.00</b>
<b>440 - Intergovernmental</b>							
01-100-4462	State Connecting Links	18,148.42	22,685.61	22,654.38	22,575.00	22,575.00	22,575.00
01-207-4461	Miscellaneous Grants	0.00	0.00	11,000.00	0.00	0.00	0.00
01-310-4460	Federal Grants	0.00	0.00	29,906.19	0.00	0.00	0.00
01-310-4461	Miscellaneous Grants	6,141.09	0.00	0.00	0.00	0.00	0.00
01-310-4463	Rural Fire Fees	366,359.56	379,160.15	386,596.09	365,000.00	420,000.00	390,000.00
01-350-4461	Miscellaneous Grants	0.00	0.00	0.00	0.00	1,500.00	0.00
01-421-4461	Miscellaneous Grants	9,514.82	14,422.58	50,842.76	39,000.00	51,000.00	20,000.00
01-425-4461	Miscellaneous Grants	2,145.22	0.00	0.00	0.00	0.00	0.00
01-542-4461	Miscellaneous Grants	0.00	445,162.80	0.00	0.00	0.00	0.00
	<b>Intergovernmental Totals:</b>	<b>402,309.11</b>	<b>861,431.14</b>	<b>500,999.42</b>	<b>426,575.00</b>	<b>495,075.00</b>	<b>432,575.00</b>
<b>450 - Services Revenue</b>							
01-100-4505	Misc Service Charge	8,453.04	10,218.67	10,266.36	7,500.00	7,500.00	7,500.00
01-100-4521	Restitution	0.00	49.35	0.00	0.00	0.00	0.00
01-204-4522	Court Fines	390,390.50	354,358.03	359,675.37	365,000.00	310,000.00	300,000.00
01-204-4524	Incarceration Fee	2,470.00	2,392.03	2,371.45	2,000.00	2,000.00	2,000.00
01-204-4528	Diversion	24,705.00	10,865.00	9,400.00	10,000.00	10,000.00	8,000.00
01-204-4529	Alcohol Evaluation	0.00	0.00	1.20	0.00	0.00	0.00
01-204-4531	Bond Forfeiture	806.00	4,250.00	6,379.00	1,500.00	1,500.00	1,500.00
01-204-4536	Court Appt'd Attorney Fees	347.25	129.51	293.99	0.00	0.00	0.00
01-204-4537	Probation Fees	430.79	64.00	176.00	100.00	100.00	100.00
01-204-4543	Drug Screen Fees (Court)	70.39	26.67	48.33	50.00	50.00	50.00
01-310-4501	County Ambulance Payments	176,497.00	191,100.00	195,130.00	0.00	0.00	0.00
01-310-4505	Misc Service Revenue	14,712.00	1,746.00	1,930.00	1,500.00	1,500.00	1,500.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-310-4510	Ambulance Service	595,759.05	560,637.53	536,297.64	0.00	0.00	0.00
01-350-4501	County Ambulance Payments	0.00	0.00	0.00	180,000.00	195,000.00	180,000.00
01-350-4510	Ambulance Service	0.00	0.00	0.00	600,000.00	550,000.00	550,000.00
01-421-4505	Misc Service Charge	6,580.00	2,020.00	2,400.00	2,000.00	2,000.00	2,000.00
01-421-4521	Restitution	241.41	0.00	0.00	0.00	0.00	0.00
01-530-4507	Park Fees	595.00	693.00	565.00	500.00	500.00	250.00
01-530-4521	Restitution	3,782.94	0.00	1,227.76	0.00	0.00	0.00
01-533-4512	Funeral Charges	20,900.00	24,315.00	16,525.00	17,000.00	15,000.00	15,000.00
01-533-4513	Cemetery Lot Sales	4,175.00	4,150.00	7,225.00	4,000.00	4,000.00	4,000.00
01-533-4514	Move/Set Stone Charges	740.00	420.00	1,340.00	500.00	500.00	500.00
01-533-4515	Relocate Charges	0.00	0.00	105.00	0.00	0.00	0.00
01-542-4521	Restitution	600.00	46.00	1,195.51	0.00	0.00	0.00
<b>Services Revenue Totals:</b>		<b>1,252,255.37</b>	<b>1,167,480.79</b>	<b>1,152,552.61</b>	<b>1,191,650.00</b>	<b>1,099,650.00</b>	<b>1,072,400.00</b>

**460 - Fines and Fees**

01-207-4640	Property Maintenance	29,027.42	614.45	-14,877.43	500.00	0.00	500.00
<b>Fines and Fees Totals:</b>		<b>29,027.42</b>	<b>614.45</b>	<b>-14,877.43</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>

**470 - Other Revenue Sources**

01-100-4700	Refund of Expenditure	869.93	11,805.48	10,267.14	0.00	93,000.00	0.00
01-100-4790	Miscellaneous Revenue	77,081.25	40,072.37	65,569.15	0.00	64,000.00	0.00
01-100-4810	Sale of Property	0.00	0.00	31,790.00	0.00	0.00	0.00
01-100-4902	Transfer From Water Fund	400,000.00	400,000.00	250,000.00	400,000.00	400,000.00	500,000.00
01-100-4903	Transfer From Sewer Fund	550,000.00	550,000.00	300,000.00	550,000.00	550,000.00	625,000.00
01-100-4904	Transfer from Sanitation Fund	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
01-201-4700	Refund of Expenditure	4,651.10	14,788.77	835.00	0.00	0.00	0.00
01-204-4700	Refund of Expenditure	12.00	0.00	0.00	0.00	0.00	0.00
01-207-4700	Refund of Expenditure	100.95	150.00	518.90	0.00	0.00	0.00
01-207-4702	Insurance Recovery	0.00	0.00	4,057.51	0.00	0.00	0.00
01-207-4715	Service Fees	50,882.60	66,689.98	2,166.00	25,000.00	38,000.00	25,000.00
01-207-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	14,105.00	10,000.00
01-209-4700	Refund of Expenditure	665.05	-798.95	40.67	0.00	1,300.00	0.00
01-310-4700	Refund of Expenditure	11,621.86	73,000.58	2,586.57	0.00	0.00	0.00
01-310-4701	Contributions/Donations	225.00	500.00	0.00	0.00	0.00	0.00
01-310-4702	Insurance Recovery	0.00	0.00	0.00	0.00	14,945.00	0.00
01-310-4880	Sale of Materials	4,000.00	11,200.00	1,325.00	0.00	0.00	0.00
01-310-4881	Sale of Motor Vehicle	0.00	0.00	57,595.00	0.00	0.00	4,000.00
01-350-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	0.00	4,000.00
01-421-4700	Refund of Expenditure	49,900.78	49,584.91	35,639.85	50,000.00	11,000.00	50,000.00
01-421-4701	Contributions/Donations	120.70	149.48	2,598.75	0.00	0.00	0.00
01-421-4702	Insurance Recovery	1,432.60	0.00	0.00	0.00	0.00	0.00
01-421-4880	Sale of Materials	72.10	0.00	0.00	0.00	0.00	0.00
01-421-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	3,240.00	28,000.00
01-530-4700	Refund of Expenditure	3,406.98	23,867.52	2,234.53	0.00	1,000.00	0.00
01-530-4701	Contributions/Donations	0.00	930.00	3,490.00	0.00	0.00	0.00
01-530-4702	Insurance Recovery	29,134.79	5,333.47	1,666.59	0.00	17,380.00	0.00
01-530-4880	Sale of Materials	9,077.60	88.20	3,369.42	0.00	450.00	0.00
01-530-4881	Sale of Motor Vehicle	0.00	0.00	16,167.50	0.00	0.00	23,000.00
01-533-4700	Refund of Expenditure	0.00	798.81	0.00	0.00	0.00	0.00
01-542-4700	Refund of Expenditure	0.00	136,814.84	20,757.38	0.00	1,900.00	0.00
01-542-4880	Sale of Materials	669.20	5,888.80	3,261.55	0.00	415.00	0.00
01-770-4700	Refund of Expenditure	0.00	13.17	0.00	0.00	0.00	0.00
01-774-4700	Refund of Expenditure	44,971.00	42,933.49	38,899.00	35,000.00	26,400.00	35,000.00
01-774-4701	Contributions/Donations	10,636.10	5,372.00	4,893.50	5,000.00	15,300.00	5,000.00
<b>Other Revenue Sources Totals:</b>		<b>1,449,531.59</b>	<b>1,639,182.92</b>	<b>859,729.01</b>	<b>1,265,000.00</b>	<b>1,452,435.00</b>	<b>1,509,000.00</b>
<b>Revenue Totals:</b>		<b>10,712,336.51</b>	<b>10,484,755.23</b>	<b>9,866,322.07</b>	<b>9,954,375.00</b>	<b>10,525,232.00</b>	<b>11,581,000.00</b>

**5 - Expense**

**500 - Personnel Services**

01-201-5203	Travel/ Meals/ Lodging	1,132.15	478.84	1,305.98	3,000.00	6,000.00	4,000.00
01-201-5204	Training/Seminars/Conferences	960.00	530.00	941.76	1,500.00	2,500.00	1,500.00
01-201-5205	Dues/Memberships	4,513.46	5,322.00	9,464.45	12,000.00	10,000.00	10,000.00
01-201-5206	Employee Appreciation	12,389.48	1,944.10	7,171.58	14,000.00	14,000.00	15,000.00
01-203-5100	Full Time Salary	355,924.95	402,448.70	352,732.57	386,382.00	390,000.00	441,728.00
01-203-5102	Overtime Salary	1,416.32	2,154.61	1,557.71	1,313.00	1,600.00	1,450.00
01-203-5103	SS/Medi Taxes	25,717.50	30,050.18	25,808.37	29,659.00	32,000.00	33,903.00
01-203-5106	KPERS	35,310.14	35,177.73	32,983.94	38,382.00	39,000.00	41,800.00
01-203-5111	Life Insurance	191.54	200.65	181.71	198.00	198.00	209.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>	<b>2022</b> <b>Adopted</b> <b>Budget</b>	<b>2022</b> <b>Working</b> <b>Budget</b>	<b>2023</b> <b>Adopted</b> <b>Budget</b>
01-203-5112	Medical/Dental Insurance	37,759.16	39,917.17	46,616.82	54,632.00	50,000.00	95,899.00
01-203-5113	Unemployment Insurance	0.00	776.28	11.67	2,132.00	1,200.00	2,438.00
01-203-5114	Workers Comp	211.59	256.53	418.00	528.00	340.00	1,800.00
01-203-5202	Employment Services	41.10	840.10	230.11	300.00	1,500.00	300.00
01-203-5203	Travel/ Meals/ Lodging	4,936.28	592.75	3,813.81	5,000.00	7,500.00	5,500.00
01-203-5204	Training/Seminars/Conferences	2,604.00	928.00	2,723.20	2,500.00	3,500.00	2,500.00
01-203-5205	Dues/Memberships	1,759.09	2,348.87	3,436.40	2,300.00	5,500.00	3,500.00
01-203-5206	Employee Appreciation	0.00	730.31	1,050.00	0.00	0.00	0.00
01-203-5207	Moving Expenses	0.00	9,907.84	0.00	0.00	0.00	0.00
01-204-5100	Full Time Salary	31,705.65	33,070.43	60,983.56	65,407.00	51,000.00	57,950.00
01-204-5102	Overtime Salary	1,414.10	2,151.67	2,519.30	2,424.00	2,424.00	1,350.00
01-204-5103	SS/Medi Taxes	2,358.99	2,549.34	4,680.04	4,839.00	4,400.00	4,250.00
01-204-5106	KPERS	3,272.23	3,387.57	5,934.71	6,595.00	5,700.00	5,600.00
01-204-5111	Life Insurance	21.11	22.10	62.45	66.00	66.00	44.00
01-204-5112	Medical/Dental Insurance	5,405.30	5,771.79	12,397.57	15,069.00	10,000.00	11,855.00
01-204-5113	Unemployment Insurance	168.80	65.61	2.09	366.00	150.00	319.00
01-204-5114	Workers Comp	52.90	51.31	69.67	94.00	114.00	81.00
01-204-5203	Travel/ Meals/ Lodging	0.00	0.00	481.12	400.00	400.00	400.00
01-204-5204	Training/Seminars/Conferences	0.00	50.00	100.00	150.00	150.00	150.00
01-204-5205	Dues/Memberships	150.00	150.00	341.18	200.00	200.00	200.00
01-205-5100	Full Time Salary	80,042.43	0.00	0.00	0.00	0.00	0.00
01-205-5103	SS/Medi Taxes	6,123.10	0.00	0.00	0.00	0.00	0.00
01-205-5113	Unemployment Insurance	440.19	0.00	0.00	0.00	0.00	0.00
01-205-5114	Workers Comp	105.80	108.98	0.00	0.00	0.00	0.00
01-205-5203	Travel/ Meals/ Lodging	0.00	0.00	25.13	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	0.00	0.00	120.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	82.69	204.00	185.00	250.00	250.00	250.00
01-207-5100	Full Time Salary	127,599.14	127,921.15	162,870.92	178,997.00	186,000.00	200,650.00
01-207-5102	Overtime Salary	948.90	766.09	1,689.93	859.00	3,500.00	950.00
01-207-5103	SS/Medi Taxes	9,060.35	9,329.01	12,029.68	13,693.00	15,000.00	15,018.00
01-207-5106	KPERS	12,701.95	12,380.51	14,935.16	17,806.00	18,500.00	19,000.00
01-207-5111	Life Insurance	112.82	107.10	141.09	176.00	225.00	176.00
01-207-5112	Medical/Dental Insurance	41,294.87	40,990.43	42,926.61	68,211.00	49,000.00	55,783.00
01-207-5113	Unemployment Insurance	647.23	239.80	5.34	989.00	500.00	1,084.00
01-207-5114	Workers Comp	6,334.58	6,756.90	8,042.89	11,166.00	6,522.00	11,583.00
01-207-5202	Employment Services	13.70	280.70	404.50	200.00	200.00	200.00
01-207-5203	Travel/ Meals/ Lodging	2,263.59	407.53	728.96	2,500.00	2,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,810.69	1,270.45	2,944.50	2,000.00	2,500.00	2,000.00
01-207-5205	Dues/Memberships	420.76	1,630.48	894.36	1,700.00	1,700.00	1,700.00
01-207-5206	Employee Appreciation	0.00	138.30	0.00	0.00	0.00	0.00
01-209-5100	Full Time Salary	277,037.77	294,016.67	214,547.55	218,433.00	228,000.00	240,000.00
01-209-5102	Overtime Salary	2,749.51	4,030.91	5,749.40	4,040.00	3,000.00	4,000.00
01-209-5103	SS/Medi Taxes	20,227.33	21,498.64	15,573.06	17,019.00	18,000.00	18,216.00
01-209-5106	KPERS	27,646.94	26,636.32	20,548.47	22,025.00	23,000.00	22,455.00
01-209-5111	Life Insurance	170.12	167.45	133.41	132.00	132.00	132.00
01-209-5112	Medical/Dental Insurance	44,596.97	46,944.42	51,116.16	59,421.00	54,000.00	62,524.00
01-209-5113	Unemployment Insurance	0.00	556.03	6.97	1,224.00	750.00	1,310.00
01-209-5114	Workers Comp	317.39	359.14	278.67	311.00	170.00	331.00
01-209-5202	Employment Services	687.36	73.02	66.80	250.00	250.00	250.00
01-209-5203	Travel/ Meals/ Lodging	3,361.57	445.75	206.96	4,000.00	1,000.00	4,000.00
01-209-5204	Training/Seminars/Conferences	629.00	180.00	500.00	5,000.00	1,500.00	5,000.00
01-209-5205	Dues/Memberships	899.48	813.84	471.77	1,000.00	600.00	1,000.00
01-209-5206	Employee Appreciation	210.52	1,606.85	0.00	0.00	0.00	0.00
01-310-5100	Full Time Salary	1,074,902.11	1,107,717.52	1,182,544.77	1,381,689.00	1,280,000.00	1,562,989.00
01-310-5102	Overtime Salary	225,093.56	270,045.16	303,610.38	303,000.00	326,000.00	342,500.00
01-310-5103	SS/Medi Taxes	95,502.22	101,039.18	108,569.62	128,267.00	126,000.00	133,000.00
01-310-5106	KPERS	2,501.24	2,870.42	3,011.83	3,294.00	3,500.00	3,498.00
01-310-5107	KPF	274,869.35	279,818.47	300,225.43	378,115.00	374,000.00	419,500.00
01-310-5111	Life Insurance	937.29	964.39	1,019.18	1,057.00	1,057.00	1,101.00
01-310-5112	Medical/Dental Insurance	197,709.23	217,353.05	324,658.68	387,403.00	340,000.00	422,800.00
01-310-5113	Unemployment Insurance	0.00	2,615.39	48.67	9,222.00	4,500.00	9,281.00
01-310-5114	Workers Comp	35,785.75	40,390.78	52,243.56	62,989.00	37,911.00	65,542.00
01-310-5201	Staffing Services	0.00	61.92	0.00	0.00	100.00	0.00
01-310-5202	Employment Services	2,053.38	2,612.77	1,862.35	2,500.00	2,500.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	5,785.44	2,443.41	2,283.49	3,500.00	3,500.00	3,500.00
01-310-5204	Training/Seminars/Conferences	8,829.74	3,668.79	4,549.34	4,000.00	4,000.00	6,000.00
01-310-5205	Dues/Memberships	4,706.79	3,707.95	2,129.97	2,500.00	2,500.00	2,575.00
01-310-5206	Employee Appreciation	155.00	352.73	1,039.48	500.00	500.00	500.00
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	3,500.00	3,500.00	4,500.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-350-5204	Training/Seminars/Conferences	0.00	0.00	0.00	4,000.00	4,000.00	8,000.00
01-350-5205	Dues/Memberships	0.00	0.00	0.00	500.00	500.00	500.00
01-350-5206	Employee Appreciation	0.00	0.00	0.00	0.00	0.00	800.00
01-421-5100	Full Time Salary	1,542,179.78	1,533,286.54	1,506,697.16	1,692,738.00	1,450,000.00	1,824,881.00
01-421-5102	Overtime Salary	120,378.20	103,860.44	146,474.79	95,950.00	155,000.00	114,000.00
01-421-5103	SS/Medi Taxes	121,307.77	119,023.16	120,049.43	136,836.00	125,000.00	146,800.00
01-421-5105	Retirement	0.00	0.00	0.00	25,000.00	25,000.00	0.00
01-421-5106	KPERS	10,766.53	8,688.82	8,837.64	8,946.00	10,000.00	9,800.00
01-421-5107	KPF	309,708.04	307,900.89	324,026.91	347,836.00	369,000.00	387,037.00
01-421-5111	Life Insurance	1,251.33	1,329.16	1,212.48	1,409.00	1,409.00	1,409.00
01-421-5112	Medical/Dental Insurance	293,014.17	303,660.24	400,197.45	536,689.00	440,000.00	615,108.00
01-421-5113	Unemployment Insurance	0.00	3,080.89	53.82	9,837.00	5,000.00	10,303.00
01-421-5114	Workers Comp	28,115.50	34,115.88	42,239.62	50,313.00	30,912.00	51,934.00
01-421-5201	Staffing Services	18,561.88	17,197.44	37,363.25	25,000.00	25,000.00	25,000.00
01-421-5202	Employment Services	4,136.93	3,883.62	7,580.17	3,500.00	6,000.00	3,500.00
01-421-5203	Travel/ Meals/ Lodging	12,231.92	4,689.96	6,054.68	11,000.00	11,000.00	11,000.00
01-421-5204	Training/Seminars/Conferences	17,133.05	15,245.67	27,881.99	16,000.00	16,000.00	16,000.00
01-421-5205	Dues/Memberships	3,071.20	2,109.00	3,043.29	3,000.00	2,200.00	3,000.00
01-421-5206	Employee Appreciation	135.00	415.97	0.00	0.00	0.00	0.00
01-530-5100	Full Time Salary	247,803.84	258,870.96	282,999.37	284,761.00	292,000.00	332,606.00
01-530-5102	Overtime Salary	5,216.95	8,422.44	6,315.43	4,545.00	6,850.00	5,000.00
01-530-5103	SS/Medi Taxes	18,078.09	19,355.79	20,979.88	22,132.00	23,000.00	25,800.00
01-530-5106	KPERS	24,242.63	25,344.07	26,177.54	28,641.00	31,000.00	31,800.00
01-530-5111	Life Insurance	290.69	340.95	340.91	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	70,759.91	72,192.72	87,700.04	100,509.00	96,000.00	112,889.00
01-530-5113	Unemployment Insurance	907.23	500.63	9.39	1,591.00	750.00	1,807.00
01-530-5114	Workers Comp	5,038.57	6,195.24	6,680.82	8,739.00	5,703.00	10,081.00
01-530-5201	Staffing Services	0.00	0.00	464.39	0.00	15,000.00	18,000.00
01-530-5202	Employment Services	1,344.20	972.34	1,520.13	1,000.00	1,000.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	0.00	0.00	500.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	0.00	0.00	500.00
01-530-5205	Dues/Memberships	789.02	736.80	404.72	750.00	750.00	750.00
01-530-5206	Employee Appreciation	350.50	0.00	0.00	0.00	0.00	0.00
01-533-5100	Full Time Salary	73,607.76	75,524.93	78,860.79	80,407.00	86,000.00	91,491.00
01-533-5102	Overtime Salary	1,710.50	2,120.76	2,010.86	1,515.00	1,800.00	1,500.00
01-533-5103	SS/Medi Taxes	5,207.30	5,280.72	5,618.64	6,267.00	6,800.00	7,100.00
01-533-5106	KPERS	7,442.12	7,469.09	7,542.89	8,110.00	8,800.00	8,766.00
01-533-5111	Life Insurance	85.06	89.10	88.94	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	30,678.09	32,384.29	38,628.24	44,903.00	42,000.00	47,277.00
01-533-5113	Unemployment Insurance	374.13	136.53	2.52	451.00	451.00	500.00
01-533-5114	Workers Comp	2,790.39	2,600.96	3,311.36	3,936.00	2,461.00	4,305.00
01-533-5201	Staffing Services	0.00	0.00	0.00	0.00	0.00	8,000.00
01-533-5202	Employment Services	126.00	250.20	224.10	300.00	300.00	100.00
01-533-5205	Dues/Memberships	0.00	119.00	220.18	120.00	120.00	120.00
01-533-5206	Employee Appreciation	39.95	0.00	0.00	0.00	0.00	0.00
01-542-5100	Full Time Salary	224,164.05	252,614.20	235,134.80	252,319.00	230,000.00	274,188.00
01-542-5102	Overtime Salary	11,011.06	7,549.08	8,120.99	6,060.00	8,350.00	9,250.00
01-542-5103	SS/Medi Taxes	17,072.52	18,893.00	17,777.60	21,343.00	19,000.00	23,000.00
01-542-5105	Retirement	0.00	0.00	0.00	0.00	0.00	20,415.00
01-542-5106	KPERS	22,572.26	25,028.51	22,287.22	27,621.00	24,500.00	28,400.00
01-542-5111	Life Insurance	253.27	268.82	248.82	282.00	282.00	282.00
01-542-5112	Medical/Dental Insurance	57,727.56	60,562.18	65,056.11	89,741.00	70,000.00	84,394.00
01-542-5113	Unemployment Insurance	1,225.48	488.23	7.95	1,534.00	750.00	1,615.00
01-542-5114	Workers Comp	10,487.11	11,483.96	18,496.05	14,702.00	11,694.00	13,949.00
01-542-5201	Staffing Services	38,071.30	35,876.89	58,916.83	48,000.00	75,000.00	50,000.00
01-542-5202	Employment Services	1,426.70	1,282.99	2,916.73	1,500.00	5,000.00	3,000.00
01-542-5203	Travel/ Meals/ Lodging	43.75	84.25	205.08	100.00	100.00	100.00
01-542-5204	Training/Seminars/Conferences	168.00	0.00	0.00	250.00	250.00	250.00
01-542-5205	Dues/Memberships	381.52	427.96	505.90	500.00	500.00	500.00
01-542-5206	Employee Appreciation	90.00	0.00	0.00	0.00	0.00	0.00
01-770-5100	Full Time Salary	32,486.10	32,408.21	34,043.16	34,531.00	36,500.00	39,094.00
01-770-5102	Overtime Salary	1,669.11	1,101.89	713.09	1,020.00	1,020.00	1,125.00
01-770-5103	SS/Medi Taxes	2,471.21	2,465.12	2,563.24	2,642.00	2,800.00	3,000.00
01-770-5106	KPERS	3,375.16	3,223.44	3,242.35	3,419.00	3,600.00	3,692.00
01-770-5111	Life Insurance	27.76	28.75	28.84	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,672.16	4,985.40	5,991.83	6,964.00	6,500.00	7,352.00
01-770-5113	Unemployment Insurance	176.74	63.63	1.14	195.00	195.00	215.00
01-770-5114	Workers Comp	1,428.26	971.14	1,175.07	1,279.00	869.00	1,365.00
01-774-5100	Full Time Salary	107,997.21	112,556.31	108,125.82	118,862.00	92,000.00	129,331.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-774-5102	Overtime Salary	3,738.05	2,844.37	3,185.03	1,515.00	9,800.00	3,200.00
01-774-5103	SS/Medi Taxes	7,539.22	7,764.51	7,532.75	9,209.00	8,500.00	10,000.00
01-774-5106	KPERS	11,041.06	11,100.99	10,271.76	11,917.00	11,000.00	12,300.00
01-774-5111	Life Insurance	127.59	133.65	118.56	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	35,078.98	36,894.66	40,370.20	51,215.00	40,000.00	62,014.00
01-774-5113	Unemployment Insurance	541.76	200.86	3.37	662.00	300.00	702.00
01-774-5114	Workers Comp	621.56	703.23	906.61	1,089.00	676.00	1,116.00
01-774-5201	Staffing Services	16,076.43	18,624.63	24,005.60	25,000.00	20,000.00	25,000.00
01-774-5202	Employment Services	41.10	122.65	50.10	200.00	200.00	200.00
01-774-5204	Training/Seminars/Conferences	0.00	284.00	0.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	185.32	197.00	247.36	200.00	200.00	200.00
<b>Personnel Services Totals:</b>		<b>6,719,647.28</b>	<b>6,846,026.59</b>	<b>7,297,023.59</b>	<b>8,255,392.00</b>	<b>7,744,117.00</b>	<b>9,143,753.00</b>

**600 - Contractual**

01-100-6102	Electricity	14,749.54	13,921.69	13,766.31	15,000.00	15,000.00	15,000.00
01-100-6103	Natural Gas	1,923.73	2,042.59	2,051.04	2,200.00	5,000.00	5,500.00
01-100-6212	Payments to Contractors	3,815.45	1,200.00	1,200.00	1,500.00	4,700.00	4,500.00
01-100-6214	Other Professional Services	1,744.42	520.00	1,013.90	750.00	750.00	750.00
01-100-6215	Other Insurances	62,174.59	63,884.32	74,115.97	65,000.00	70,000.00	80,000.00
01-201-6210	Legal Services	0.00	3,000.00	108.00	500.00	500.00	500.00
01-201-6214	Other Professional Services	12,883.38	24,859.00	19,704.76	15,000.00	33,000.00	23,000.00
01-201-6216	Fidelity Bonds	0.00	0.00	225.00	0.00	0.00	0.00
01-201-6217	Contributions	133,392.62	156,945.92	166,215.24	196,010.00	196,010.00	171,510.00
01-201-6301	Advertising	4,904.19	4,340.49	13,559.46	5,000.00	5,000.00	5,000.00
01-203-6104	Telephone	2,767.25	2,938.03	5,715.33	3,000.00	4,500.00	3,500.00
01-203-6214	Other Professional Services	2,974.72	2,954.72	33,505.32	8,000.00	21,000.00	4,000.00
01-203-6301	Advertising	0.00	550.40	625.00	500.00	500.00	750.00
01-203-6302	Equipment Rental	1,881.53	4,522.97	5,446.26	3,500.00	3,500.00	5,000.00
01-204-6104	Telephone	461.21	489.67	914.10	600.00	750.00	700.00
01-204-6210	Legal Services	157.50	0.00	0.00	150.00	5,700.00	150.00
01-204-6213	Translation Services	1,712.50	1,429.70	1,887.55	2,000.00	2,000.00	2,000.00
01-204-6214	Other Professional Services	246.14	216.70	50.35	250.00	250.00	250.00
01-204-6216	Fidelity Bonds	109.98	0.00	0.00	0.00	0.00	0.00
01-204-6401	Appointed Attorney Fees	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-204-6403	Judge Fees	46,695.09	48,310.01	52,000.00	52,000.00	52,000.00	52,000.00
01-205-6210	Legal Services	51,323.94	77,679.56	95,936.50	90,000.00	90,000.00	94,000.00
01-205-6214	Other Professional Services	72.00	126.00	0.00	200.00	200.00	200.00
01-207-6102	Electricity	0.00	78.42	129.30	500.00	0.00	500.00
01-207-6104	Telephone	6,393.60	7,001.40	8,867.81	7,300.00	4,000.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	480.12	500.00	600.00	600.00
01-207-6212	Payments to Contractors	20,087.62	0.00	3,310.02	0.00	0.00	0.00
01-207-6214	Other Professional Services	22,634.67	35,175.85	31,142.58	25,000.00	25,000.00	25,000.00
01-207-6215	Other Insurances	1,789.79	2,292.13	2,722.99	3,500.00	4,000.00	4,500.00
01-207-6301	Advertising	0.00	58.94	211.01	60.00	60.00	60.00
01-209-6104	Telephone	8,862.47	9,050.55	12,999.66	10,000.00	5,500.00	5,000.00
01-209-6105	Other Utility Services	18,962.28	20,622.87	20,125.03	22,500.00	20,000.00	22,500.00
01-209-6211	Auditing	15,657.50	15,690.00	13,960.00	21,370.00	17,735.00	21,370.00
01-209-6214	Other Professional Services	18,495.22	7,317.82	7,249.05	8,200.00	14,500.00	15,000.00
01-209-6215	Other Insurances	0.00	-146.00	0.00	100.00	100.00	100.00
01-209-6216	Fidelity Bonds	0.00	109.84	0.00	0.00	0.00	0.00
01-209-6217	Contributions	0.00	4,300.00	0.00	0.00	0.00	0.00
01-209-6301	Advertising	639.48	405.12	536.34	700.00	700.00	700.00
01-209-6302	Equip Rental/Maintenance Contract	16,729.07	16,634.76	6,208.92	7,500.00	10,000.00	7,500.00
01-209-6303	License Fees	369.50	365.50	0.00	400.00	400.00	400.00
01-209-6305	Service Charges	4,908.96	5,596.29	5,935.25	6,000.00	6,200.00	6,500.00
01-310-6102	Electricity	13,467.48	12,689.67	14,076.32	14,700.00	14,700.00	15,000.00
01-310-6103	Natural Gas	4,218.67	5,871.45	5,383.81	7,000.00	10,000.00	11,000.00
01-310-6104	Telephone	4,086.19	4,338.32	8,308.62	4,500.00	7,300.00	10,000.00
01-310-6105	Other Utility Services	2,079.79	2,062.80	1,907.90	2,400.00	2,400.00	1,000.00
01-310-6214	Other Professional Services	2,906.77	8,484.74	22,431.00	3,000.00	3,000.00	3,000.00
01-310-6215	Other Insurances	27,372.50	16,454.24	18,763.00	20,500.00	19,000.00	24,000.00
01-310-6218	Claims/Losses	0.00	2,252.00	0.00	0.00	0.00	0.00
01-310-6223	Billing Services	33,022.39	32,485.40	33,334.94	0.00	0.00	0.00
01-310-6301	Advertising	40.00	10.00	53.99	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	6,001.72	4,972.28	10,983.08	4,000.00	6,000.00	6,500.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-310-6303	License Fees	320.50	720.50	1,483.38	0.00	0.00	0.00
01-350-6105	Other Utility Services	0.00	0.00	0.00	0.00	0.00	1,500.00
01-350-6214	Other Professional Services	0.00	0.00	0.00	25,000.00	20,000.00	25,000.00
01-350-6223	Billing Services	0.00	0.00	0.00	63,000.00	50,000.00	50,000.00
01-350-6302	Equipment Rental	0.00	0.00	0.00	14,000.00	14,000.00	12,000.00
01-350-6303	License Fees	0.00	0.00	0.00	1,100.00	1,100.00	1,200.00
01-421-6102	Electricity	12,907.93	11,668.91	12,588.60	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	2,330.26	3,000.68	3,272.10	3,000.00	5,000.00	3,000.00
01-421-6104	Telephone	11,332.06	12,031.31	16,701.33	12,000.00	7,200.00	12,000.00
01-421-6105	Other Utility Services	7,895.61	8,337.95	8,470.92	8,000.00	7,000.00	8,000.00
01-421-6213	Translation Services	957.45	644.33	827.92	800.00	800.00	800.00
01-421-6214	Other Professional Services	13,495.28	6,717.17	26,313.95	15,000.00	10,000.00	15,000.00
01-421-6215	Other Insurances	25,216.25	22,992.55	22,933.05	26,000.00	26,000.00	26,000.00
01-421-6216	Fidelity Bonds	300.00	109.84	520.76	500.00	500.00	500.00
01-421-6218	Claims/Losses	1,902.98	1,734.00	0.00	1,000.00	1,000.00	1,000.00
01-421-6222	Janitorial Services	5,738.17	8,791.12	6,940.38	8,000.00	7,500.00	8,000.00
01-421-6224	Animal Control Expense	33,518.50	33,500.00	25,125.00	33,500.00	33,500.00	33,500.00
01-421-6301	Advertising	1,959.31	0.00	40.00	1,500.00	1,500.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	5,998.33	7,789.34	7,853.19	8,000.00	8,000.00	8,000.00
01-421-6303	License Fees	0.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	318.60	488.00	156.00	300.00	300.00	300.00
01-421-6407	Community Policing	29.08	0.00	0.00	0.00	0.00	0.00
01-530-6102	Electricity	22,395.90	19,252.89	20,592.85	23,000.00	23,000.00	30,000.00
01-530-6103	Natural Gas	9,924.80	9,994.48	8,721.66	12,000.00	12,000.00	20,000.00
01-530-6104	Telephone	1,383.64	1,469.02	2,525.70	1,500.00	3,000.00	3,500.00
01-530-6105	Other Utility Services	1,861.54	1,948.41	1,886.41	3,000.00	3,000.00	3,000.00
01-530-6212	Payments to Contractors	253.50	9,622.49	4,411.56	10,000.00	10,000.00	10,000.00
01-530-6214	Other Professional Services	5,887.05	7,918.79	5,220.57	10,000.00	6,500.00	10,000.00
01-530-6215	Other Insurances	21,754.39	19,905.32	20,549.13	25,948.00	25,948.00	32,000.00
01-530-6218	Claims/Losses	42,869.49	5,277.00	13,333.18	6,000.00	6,000.00	4,500.00
01-530-6222	Janitorial Services	48.65	0.00	0.00	0.00	0.00	0.00
01-530-6302	Equip Rental/Maintenance Contract	10,169.90	2,999.42	2,921.75	3,000.00	3,000.00	4,000.00
01-530-6303	License Fees	26.75	36.00	92.75	100.00	100.00	100.00
01-532-6102	Electricity	9,460.30	8,127.79	9,543.23	10,000.00	10,000.00	12,000.00
01-532-6104	Telephone	75.12	247.02	851.72	300.00	1,085.00	300.00
01-532-6214	Other Professional Services	39,555.99	40,310.73	39,653.49	45,000.00	45,000.00	45,000.00
01-533-6102	Electricity	5,201.20	5,521.08	4,226.16	5,800.00	8,000.00	9,000.00
01-533-6103	Natural Gas	3,212.76	3,293.21	3,513.52	6,000.00	7,000.00	8,000.00
01-533-6104	Telephone	922.43	979.33	2,665.18	1,400.00	3,000.00	3,500.00
01-533-6105	Other Utility Services	1,359.57	1,439.52	1,512.98	1,500.00	1,500.00	1,500.00
01-533-6214	Other Professional Services	121.16	249.41	395.82	500.00	500.00	500.00
01-533-6215	Other Insurances	3,535.39	3,087.03	3,154.44	5,200.00	3,000.00	4,500.00
01-533-6302	Equip Rental/Maintenance Contract	439.99	260.00	400.00	300.00	300.00	300.00
01-540-6215	Other Insurances	1,073.86	0.00	0.00	0.00	0.00	0.00
01-540-6218	Claims/Losses	2,286.82	0.00	0.00	0.00	0.00	0.00
01-542-6102	Electricity	215,465.92	209,322.24	217,673.01	235,000.00	225,000.00	240,000.00
01-542-6103	Natural Gas	2,574.82	3,056.29	2,903.21	4,000.00	7,500.00	9,000.00
01-542-6104	Telephone	2,966.16	3,255.88	4,357.96	3,500.00	3,500.00	4,000.00
01-542-6105	Other Utility Services	687.17	848.75	1,147.86	1,500.00	1,500.00	1,500.00
01-542-6212	Payments to Contractors	430,910.10	181,083.30	68.64	10,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	34,709.67	4,174.41	10,788.25	5,000.00	6,500.00	9,000.00
01-542-6215	Other Insurances	25,188.46	26,137.84	23,882.35	27,000.00	27,000.00	30,000.00
01-542-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	6,981.00	240.00	8,219.75	8,000.00	1,500.00	5,000.00
01-542-6303	License Fees	68.03	0.00	0.00	100.00	100.00	100.00
01-770-6102	Electricity	4,119.07	1,732.80	2,879.14	3,000.00	3,000.00	4,000.00
01-770-6103	Natural Gas	1,957.35	2,544.07	2,712.23	3,000.00	4,000.00	5,000.00
01-770-6104	Telephone	922.43	979.33	2,130.97	1,000.00	3,200.00	3,500.00
01-770-6105	Other Utility Services	964.92	1,052.80	1,216.94	1,200.00	1,300.00	1,500.00
01-770-6214	Other Professional Services	110.00	120.80	55.70	300.00	300.00	300.00
01-774-6102	Electricity	13,233.57	12,110.47	12,021.15	14,000.00	13,000.00	14,000.00
01-774-6103	Natural Gas	2,526.38	2,855.72	2,995.62	4,000.00	6,000.00	6,500.00
01-774-6104	Telephone	5,210.83	1,627.03	2,970.85	1,800.00	3,200.00	3,500.00
01-774-6105	Other Utility Services	0.00	498.55	620.25	800.00	1,300.00	1,500.00
01-774-6214	Other Professional Services	2,948.83	7,209.90	4,759.91	5,000.00	5,000.00	5,000.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-774-6215	Other Insurances	3,796.80	3,926.85	3,750.59	4,500.00	4,000.00	4,500.00
01-774-6301	Advertising	388.00	0.00	0.00	500.00	500.00	500.00
	<b>Contractual Totals:</b>	<b>1,636,965.59</b>	<b>1,347,827.95</b>	<b>1,301,713.89</b>	<b>1,372,438.00</b>	<b>1,391,388.00</b>	<b>1,440,340.00</b>
<b>710 - Commodities</b>							
01-100-7301	Refunds	3,825.00	3,855.00	4,430.00	3,800.00	4,500.00	4,500.00
01-100-7303	Other Taxes/Fees	9,792.92	16,109.48	6,939.72	17,000.00	12,000.00	12,000.00
01-201-7100	Office Supplies/Publications	191.92	428.59	84.53	500.00	500.00	500.00
01-201-7101	Other Supplies/Tools	1,071.01	766.22	985.19	1,000.00	1,000.00	1,000.00
01-201-7102	Clothing/Uniforms	48.50	134.34	0.00	250.00	250.00	250.00
01-201-7103	Food Supply	3,569.00	2,633.18	2,475.26	3,500.00	4,000.00	3,500.00
01-203-7100	Office Supplies/Publications	3,178.52	3,355.57	1,842.07	2,000.00	2,000.00	2,000.00
01-203-7101	Other Supplies/Tools	573.04	2,420.89	762.92	750.00	750.00	750.00
01-203-7102	Clothing/Uniforms	0.00	589.06	394.50	500.00	500.00	500.00
01-203-7103	Food Supply	106.51	99.03	8.98	50.00	50.00	100.00
01-203-7110	Postage/Shipping	11.00	34.70	343.16	100.00	100.00	100.00
01-204-7100	Office Supplies/Publications	1,850.74	1,248.97	2,162.14	1,200.00	2,500.00	2,300.00
01-204-7101	Other Supplies/Tools	0.00	88.04	29.75	100.00	200.00	100.00
01-204-7102	Clothing/Uniforms	0.00	62.50	0.00	100.00	100.00	100.00
01-205-7100	Office Supplies/Publications	326.10	0.00	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	115.95	0.00	0.00	100.00	100.00	100.00
01-207-7100	Office Supplies/Publications	2,530.62	1,812.98	10,435.16	2,500.00	1,500.00	2,500.00
01-207-7101	Other Supplies/Tools	2,713.58	2,756.62	2,585.40	2,500.00	2,500.00	2,500.00
01-207-7102	Clothing/Uniforms	64.55	62.50	956.84	200.00	200.00	200.00
01-207-7110	Postage/Shipping	62.45	17.90	29.78	30.00	30.00	30.00
01-207-7115	Building Demolition	0.00	6,251.70	11,260.02	50,000.00	35,000.00	50,000.00
01-207-7200	Fuel/Oil	3,289.14	2,238.70	3,346.73	3,500.00	5,500.00	5,500.00
01-207-7201	Equipment Repair/Parts/Maintenan	4,957.77	420.83	365.91	2,000.00	1,000.00	2,000.00
01-207-7202	Motor Vehicle Repair/Parts	451.78	1,500.67	2,099.91	4,950.00	1,500.00	2,950.00
01-207-7301	Refunds	0.00	0.00	1,200.00	0.00	0.00	0.00
01-209-7100	Office Supplies/Publications	4,841.40	5,570.57	4,755.56	5,500.00	5,500.00	5,500.00
01-209-7101	Other Supplies/Tools	1,188.60	1,142.55	1,475.33	1,500.00	1,500.00	1,500.00
01-209-7102	Clothing/Uniforms	0.00	505.50	93.00	500.00	500.00	700.00
01-209-7110	Postage/Shipping	6,027.50	8,031.00	9,016.45	12,000.00	12,000.00	12,000.00
01-310-7100	Office Supplies/Publications	4,269.20	3,361.39	4,140.31	4,200.00	4,200.00	4,500.00
01-310-7101	Other Supplies/Tools	14,211.45	12,263.99	8,407.37	12,500.00	12,500.00	10,000.00
01-310-7102	Clothing/Uniforms	7,013.23	9,932.51	5,882.76	11,500.00	11,500.00	11,000.00
01-310-7106	Chemicals	572.69	81.00	3,281.90	4,000.00	4,000.00	3,000.00
01-310-7108	Laboratory Tests/Evaluations	12.64	0.00	0.00	0.00	0.00	0.00
01-310-7109	Medical Supplies	52,353.48	77,415.18	49,078.07	0.00	0.00	0.00
01-310-7110	Postage/Shipping	39.34	247.81	182.20	100.00	100.00	150.00
01-310-7118	Training Materials	1,271.02	4,751.53	17,464.46	3,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	7,609.64	3,884.30	3,444.39	3,000.00	3,000.00	7,000.00
01-310-7200	Fuel/Oil	27,480.36	23,580.26	33,028.79	12,000.00	20,000.00	25,000.00
01-310-7201	Equipment Repair/Parts/Maintenan	14,768.42	21,765.18	13,035.16	18,000.00	18,000.00	18,500.00
01-310-7202	Motor Vehicle Repair/Parts	8,901.79	40,916.87	41,263.11	43,000.00	43,000.00	42,000.00
01-310-7204	Building Materials/Repairs	8,249.48	12,733.99	26,700.79	20,000.00	20,000.00	20,000.00
01-310-7205	Materials	1,585.13	0.00	0.00	0.00	0.00	0.00
01-310-7301	Refunds	4,163.60	8,325.69	1,643.37	0.00	0.00	0.00
01-350-7102	Clothing/Uniforms	0.00	0.00	0.00	0.00	0.00	500.00
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	0.00	55,000.00	55,000.00	65,000.00
01-350-7110	Postage/Shipping	0.00	0.00	0.00	350.00	350.00	350.00
01-350-7118	Training Materials	0.00	0.00	0.00	2,000.00	2,000.00	3,500.00
01-350-7200	Fuel/Oil	0.00	0.00	0.00	24,000.00	27,000.00	27,000.00
01-350-7201	Equipment Repair/Parts/Maintenan	0.00	0.00	0.00	4,000.00	4,000.00	5,500.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	5,000.00	5,000.00	11,000.00
01-350-7301	Refunds	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
01-421-7100	Office Supplies/Publications	5,043.04	5,541.74	11,785.20	5,000.00	5,000.00	5,000.00
01-421-7101	Other Supplies/Tools	19,936.62	12,894.71	17,365.05	18,000.00	18,000.00	18,000.00
01-421-7102	Clothing/Uniforms	13,654.74	10,999.76	18,681.78	14,000.00	10,000.00	14,000.00
01-421-7103	Food Supply	60.00	0.00	0.00	0.00	0.00	0.00
01-421-7104	Prisoner Housing	4,023.75	4,296.26	4,765.00	5,000.00	5,000.00	5,000.00
01-421-7105	Prisoner Medical	1,024.13	0.00	477.92	3,000.00	2,000.00	3,000.00
01-421-7110	Postage/Shipping	1,684.74	1,195.13	937.21	1,500.00	1,500.00	1,500.00

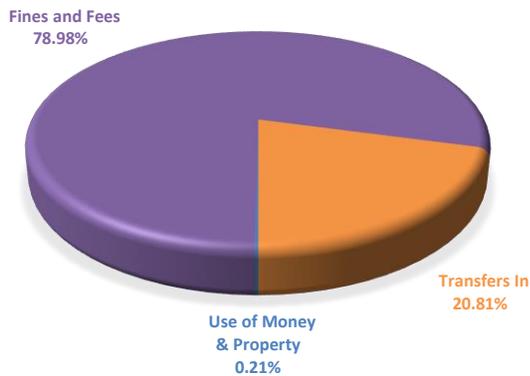
<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-421-7200	Fuel/Oil	41,573.37	29,871.70	44,396.55	45,000.00	55,000.00	60,000.00
01-421-7201	Equipment Repair/Parts/Maintenan	3,683.35	6,698.65	3,354.42	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	20,619.11	12,090.37	14,052.55	32,050.00	20,000.00	15,000.00
01-421-7204	Building Materials/Repairs	9,439.16	6,712.79	2,022.35	5,000.00	10,000.00	5,000.00
01-530-7100	Office Supplies/Publications	421.90	136.95	225.00	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	47,073.86	30,743.38	18,885.50	32,000.00	32,000.00	32,000.00
01-530-7102	Clothing/Uniforms	5,875.07	4,027.85	4,276.52	4,500.00	4,500.00	5,000.00
01-530-7106	Chemicals	9,381.85	6,212.35	8,465.73	15,000.00	15,000.00	15,000.00
01-530-7110	Postage/Shipping	20.74	0.00	0.00	0.00	0.00	0.00
01-530-7200	Fuel/Oil	16,161.32	12,052.66	18,398.19	15,000.00	19,000.00	25,000.00
01-530-7201	Equipment Repair/Parts/Maintenan	11,582.13	19,546.42	14,709.23	20,000.00	15,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	7,613.15	5,405.00	6,301.49	10,900.00	7,500.00	7,000.00
01-530-7204	Building Materials/Repairs	31,998.85	39,991.94	15,659.71	30,000.00	30,000.00	30,000.00
01-530-7205	Materials	301.88	5,424.75	2,500.81	5,500.00	9,000.00	5,500.00
01-532-7101	Other Supplies/Tools	758.50	679.96	386.94	1,000.00	1,000.00	1,000.00
01-532-7106	Chemicals	10,199.16	9,120.00	11,560.49	12,000.00	16,887.00	20,000.00
01-532-7201	Equipment Repair/Parts/Maintenan	2,804.98	3,497.81	4,350.50	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	10,316.24	862.95	3,934.94	10,000.00	10,000.00	10,000.00
01-533-7100	Office Supplies/Publications	190.92	196.05	546.17	300.00	300.00	500.00
01-533-7101	Other Supplies/Tools	13,422.10	8,799.46	5,249.32	10,000.00	8,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,708.66	1,210.65	1,525.36	1,800.00	1,800.00	1,800.00
01-533-7200	Fuel/Oil	3,242.39	4,559.70	4,902.86	5,000.00	5,000.00	6,000.00
01-533-7201	Equipment Repair/Parts/Maintenan	9,547.61	8,264.91	6,716.47	10,000.00	10,000.00	12,000.00
01-533-7202	Motor Vehicle Repair/Parts	1,363.04	2,133.26	536.71	4,950.00	2,725.00	4,000.00
01-533-7204	Building Materials/Repairs	595.10	239.45	668.57	3,000.00	3,000.00	3,000.00
01-533-7205	Materials	0.00	35.64	162.83	1,000.00	1,000.00	1,000.00
01-533-7301	Refunds	1,130.00	0.00	0.00	0.00	0.00	0.00
01-540-7100	Office Supplies/Publications	56.86	0.00	0.00	0.00	0.00	0.00
01-540-7101	Other Supplies/Tools	71.16	0.00	0.00	0.00	0.00	0.00
01-540-7102	Clothing/Uniforms	170.92	0.00	0.00	0.00	0.00	0.00
01-540-7200	Fuel/Oil	121.56	0.00	0.00	0.00	0.00	0.00
01-542-7100	Office Supplies/Publications	435.91	320.66	215.00	500.00	500.00	500.00
01-542-7101	Other Supplies/Tools	16,045.92	10,367.88	9,554.48	15,000.00	13,000.00	16,000.00
01-542-7102	Clothing/Uniforms	7,348.93	4,844.61	5,050.45	6,000.00	6,000.00	7,000.00
01-542-7110	Postage/Shipping	191.46	40.47	55.35	50.00	50.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenan	31,405.81	23,666.19	24,549.29	28,000.00	25,000.00	25,000.00
01-542-7204	Building Materials/Repairs	4,507.31	2,849.90	3,037.14	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	1,369.34	11,727.12	4,654.77	13,000.00	13,000.00	13,000.00
01-542-7207	Street Flags and Signs	17,249.12	4,909.74	8,793.67	15,000.00	10,000.00	10,000.00
01-770-7100	Office Supplies/Publications	159.06	260.86	16.15	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	808.96	164.31	687.63	1,000.00	3,500.00	4,000.00
01-770-7204	Building Materials/Repairs	406.37	955.79	1,535.82	1,000.00	1,000.00	1,500.00
01-770-7301	Refunds	1,050.00	1,370.24	1,200.00	1,500.00	1,500.00	1,500.00
01-774-7100	Office Supplies/Publications	127.96	275.16	106.91	300.00	500.00	600.00
01-774-7101	Other Supplies/Tools	9,680.72	10,461.28	6,089.50	12,000.00	12,000.00	10,000.00
01-774-7103	Food Supply	1,845.61	91.33	640.08	1,000.00	1,000.00	1,000.00
01-774-7200	Fuel/Oil	821.46	727.92	859.48	1,000.00	1,000.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenan	0.00	459.00	739.58	500.00	500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	165.09	181.86	900.59	1,000.00	1,000.00	1,000.00
01-774-7204	Building Materials/Repairs	601.81	2,276.02	6,935.18	3,000.00	3,000.00	3,000.00
	<b>Commodities Totals:</b>	<b>604,381.87</b>	<b>610,789.38</b>	<b>599,053.43</b>	<b>781,980.00</b>	<b>762,542.00</b>	<b>824,980.00</b>
<b>740 - Capital Outlay</b>							
01-100-7401	Land/Easements/ROW	7,600.00	13,763.20	62.00	2,000.00	2,000.00	2,000.00
01-100-7405	Machinery/Equipment	0.00	2,353.20	0.00	0.00	0.00	0.00
01-201-7503	Audio/Visual Equipment	0.00	12,206.29	0.00	2,000.00	2,000.00	2,000.00
01-203-7405	Machinery/Equipment	0.00	0.00	0.00	500.00	500.00	500.00
01-203-7406	Office Equipment/Furniture	3,045.12	0.00	0.00	500.00	500.00	500.00
01-203-7504	Computer Equipment	2,676.20	3,796.79	3,052.56	1,500.00	2,300.00	2,500.00
01-203-7505	Computer Software	1,574.52	2,987.11	5,482.87	3,500.00	4,500.00	5,000.00
01-204-7406	Office Equipment/Furniture	0.00	599.04	0.00	0.00	0.00	0.00
01-204-7504	Computer Equipment	39.00	0.00	0.00	0.00	0.00	0.00
01-204-7505	Computer Software	2,915.99	2,957.87	3,105.76	4,500.00	3,500.00	0.00
01-207-7405	Machinery/Equipment	27,234.40	0.00	0.00	20,000.00	35,000.00	22,000.00
01-207-7504	Computer Equipment	1,032.99	1,569.99	1,321.04	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	1,297.28	241.85	416.00	1,500.00	3,400.00	4,500.00
01-209-7405	Machinery/Equipment	881.28	-881.28	0.00	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	0.00	1,507.45	0.00	3,500.00	1,000.00	3,500.00
01-209-7504	Computer Equipment	1,620.21	1,219.37	2,267.93	3,000.00	1,500.00	1,500.00

<u>Account</u>	<u>Account Name</u>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
01-209-7505	Computer Software	3,293.60	4,525.26	3,773.16	5,000.00	5,000.00	15,000.00
01-310-7402	Capital Improvement	6,959.60	10,609.30	972.27	53,500.00	55,500.00	0.00
01-310-7404	Fire Trucks/Ambulances	817,400.00	205,200.00	182,854.00	0.00	0.00	825,000.00
01-310-7405	Machinery/Equipment	52,621.18	108,768.49	256,615.55	18,000.00	30,000.00	41,500.00
01-310-7406	Office Equipment/Furniture	0.00	230.15	7,899.39	1,500.00	1,500.00	1,500.00
01-310-7504	Computer Equipment	3,318.96	2,859.77	2,703.99	3,500.00	4,000.00	4,000.00
01-310-7505	Computer Software	6,915.81	4,728.20	9,379.01	7,500.00	20,000.00	25,000.00
01-350-7404	Ambulances	0.00	0.00	0.00	163,000.00	0.00	0.00
01-350-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	111,000.00
01-350-7504	Computer Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00
01-350-7505	Computer Software	0.00	0.00	0.00	500.00	500.00	5,000.00
01-421-7402	Capital Improvement	5,522.54	39,334.32	0.00	0.00	0.00	0.00
01-421-7403	Motor Vehicles	39,753.98	57,413.43	73,082.30	30,000.00	360.00	0.00
01-421-7405	Machinery/Equipment	21,520.47	29,956.63	26,347.46	24,000.00	24,000.00	27,000.00
01-421-7406	Office Equipment/Furniture	3,651.53	2,473.24	3,177.77	0.00	0.00	0.00
01-421-7502	Communication Equipment	124.99	5,083.64	1,025.15	14,500.00	14,500.00	14,500.00
01-421-7503	Audio/Visual Equipment	35,014.22	7,374.53	12,305.13	28,000.00	20,000.00	28,000.00
01-421-7504	Computer Equipment	17,313.20	19,874.68	9,968.16	10,000.00	10,000.00	10,000.00
01-421-7505	Computer Software	53,746.60	44,759.77	62,778.82	60,000.00	60,000.00	67,500.00
01-530-7402	Capital Improvement	0.00	0.00	136,440.00	16,000.00	16,000.00	40,000.00
01-530-7403	Motor Vehicles	13,249.50	0.00	0.00	0.00	0.00	0.00
01-530-7405	Machinery/Equipment	22,763.88	43,730.16	0.00	65,000.00	75,556.00	0.00
01-530-7504	Computer Equipment	349.00	0.00	500.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	395.88	0.00	208.00	500.00	500.00	3,000.00
01-532-7405	Machinery/Equipment	0.00	0.00	2,479.09	5,000.00	0.00	2,500.00
01-533-7405	Machinery/Equipment	4,326.45	0.00	0.00	0.00	0.00	0.00
01-533-7504	Computer Equipment	765.00	0.00	500.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	65.98	0.00	208.00	500.00	500.00	1,000.00
01-542-7504	Computer Equipment	1,124.15	635.00	608.74	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	197.94	0.00	541.46	1,000.00	1,000.00	2,500.00
01-770-7504	Computer Equipment	349.00	144.00	432.88	500.00	500.00	500.00
01-774-7504	Computer Equipment	388.96	0.00	0.00	1,200.00	1,200.00	1,000.00
	<b>Capital Outlay Totals:</b>	<b>1,161,049.41</b>	<b>630,021.45</b>	<b>810,508.49</b>	<b>557,700.00</b>	<b>403,316.00</b>	<b>1,277,000.00</b>
<b>800 - Transfers</b>							
01-100-8110	Distribution to Other Agency	266,157.90	0.00	0.00	82,500.00	0.00	0.00
	<b>Transfers Totals:</b>	<b>266,157.90</b>	<b>0.00</b>	<b>0.00</b>	<b>82,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>900 - Debt Service</b>							
01-100-9200	Emergency Reserve	0.00	0.00	0.00	450,000.00	0.00	450,000.00
01-207-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	7,000.00	15,800.00
01-310-9107	Lease/Cert of Participation Payment	140,291.52	140,016.52	140,016.52	140,000.00	140,000.00	106,563.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	5,500.00	25,200.00
01-350-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	7,800.00
01-421-9107	Lease/Cert of Participation Payment	2,189.00	0.00	0.00	0.00	0.00	0.00
01-421-9108	Fleet Management Lease Program	0.00	0.00	0.00	8,400.00	7,100.00	61,000.00
01-530-9108	Fleet Management Lease Program	0.00	0.00	0.00	25,200.00	10,000.00	37,500.00
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	0.00	0.00
	<b>Debt Service Totals:</b>	<b>142,480.52</b>	<b>140,016.52</b>	<b>140,016.52</b>	<b>661,400.00</b>	<b>169,600.00</b>	<b>703,863.00</b>
	<b>Expense Totals:</b>	<b>10,530,682.57</b>	<b>9,574,681.89</b>	<b>10,148,315.92</b>	<b>11,711,410.00</b>	<b>10,470,963.00</b>	<b>13,389,936.00</b>
	<b>01 - GENERAL FUND Totals:</b>	<b>181,653.94</b>	<b>910,073.34</b>	<b>-281,993.85</b>	<b>-1,757,035.00</b>	<b>54,269.00</b>	<b>-1,808,936.00</b>

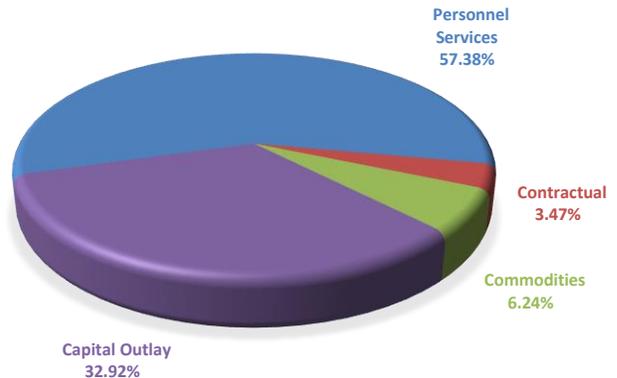
**Stormwater Fund- 15  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	207,517	146,077	291,651	300,005	374,859	347,819
<b>Receipts:</b>						
Use of Money & Property	4,453	572	253	250	500	500
Intergovernmental		12,269	-	-	-	-
Services Revenue	-	36	6	-	-	-
Fines and Fees	11	188,841	190,828	189,000	191,900	189,800
Other Revenue Sources	188,010	53,094	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Receipts</b>	<b>242,473</b>	<b>304,813</b>	<b>241,087</b>	<b>239,250</b>	<b>242,400</b>	<b>240,300</b>
Total Available	449,990	450,890	532,738	539,255	617,259	588,119
<b>Expenditures:</b>						
Personnel Services	146,121	142,832	131,372	181,277	145,940	198,687
Contractual	28,359	628	1,670	12,000	12,000	12,000
Commodities	15,260	5,859	24,837	23,300	21,600	21,600
Capital Outlay	114,173	9,921	-	126,000	89,900	114,000
<b>Total Expenditures</b>	<b>303,913</b>	<b>159,239</b>	<b>157,879</b>	<b>342,577</b>	<b>269,440</b>	<b>346,287</b>
Receipts Over(Under) Expenditures	(61,440)	145,574	83,208	(103,327)	(27,040)	(105,987)
Unencumbered Cash December 31	146,077	291,651	374,859	196,678	347,819	241,832

**2023 RECEIPTS**



**2023 EXPENDITURES**

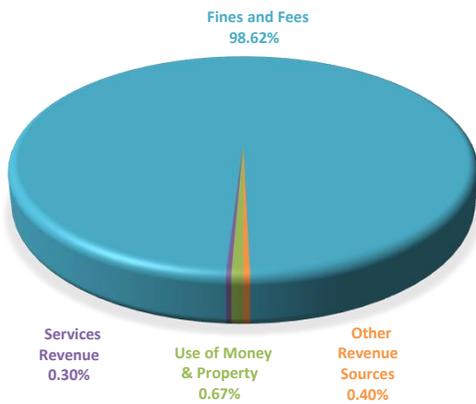


<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>15 - STORMWATER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
15-544-4350	Interest Income	4,452.51	572.12	252.69	250.00	500.00	500.00
	<b>Use of Money &amp; Property Totals:</b>	<b>4,452.51</b>	<b>572.12</b>	<b>252.69</b>	<b>250.00</b>	<b>500.00</b>	<b>500.00</b>
<b>440 - Intergovernmental</b>							
15-544-4461	Miscellaneous Grants	0.00	12,268.75	0.00	0.00	0.00	0.00
	<b>Intergovernmental Totals:</b>	<b>0.00</b>	<b>12,268.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
15-100-4505	Misc Service Revenue	11.23	36.23	6.09	0.00	0.00	0.00
	<b>Services Revenue Totals:</b>	<b>11.23</b>	<b>36.23</b>	<b>6.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>460 - Fines and Fees</b>							
15-100-4607	Utilities Penalty	2,095.80	1,337.77	1,922.56	2,000.00	1,900.00	1,800.00
15-544-4615	Storm Sewer Fees	185,913.70	187,503.52	188,905.61	187,000.00	190,000.00	188,000.00
	<b>Fines and Fees Totals:</b>	<b>188,009.50</b>	<b>188,841.29</b>	<b>190,828.17</b>	<b>189,000.00</b>	<b>191,900.00</b>	<b>189,800.00</b>
<b>470 - Other Revenue Sources</b>							
15-544-4700	Refund of Expenditure	0.00	53,094.22	0.00	0.00	0.00	0.00
15-544-4900	Transfer from Other Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	<b>Other Revenue Sources Totals:</b>	<b>50,000.00</b>	<b>103,094.22</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
	<b>Revenue Totals:</b>	<b>242,473.24</b>	<b>304,812.61</b>	<b>241,086.95</b>	<b>239,250.00</b>	<b>242,400.00</b>	<b>240,300.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
15-544-5100	Full Time Salary	97,336.50	97,149.48	86,498.27	110,799.00	95,000.00	125,800.00
15-544-5102	Overtime Salary	4,896.66	3,351.83	3,614.00	4,000.00	3,500.00	4,500.00
15-544-5103	SS/Medi Taxes	7,423.52	7,326.74	6,576.75	8,782.00	7,200.00	10,000.00
15-544-5106	KPERS	10,030.51	9,633.45	8,232.95	11,365.00	9,500.00	11,956.00
15-544-5111	Life Insurance	115.80	115.90	94.56	128.00	128.00	128.00
15-544-5112	Medical/Dental Insurance	25,024.10	23,551.78	24,614.72	39,317.00	29,000.00	39,300.00
15-544-5113	Unemployment Insurance	37.24	189.38	2.94	631.00	400.00	697.00
15-544-5114	Workers Comp	1,256.34	1,513.13	1,737.62	6,255.00	1,212.00	6,306.00
	<b>Personnel Services Totals:</b>	<b>146,120.67</b>	<b>142,831.69</b>	<b>131,371.81</b>	<b>181,277.00</b>	<b>145,940.00</b>	<b>198,687.00</b>
<b>600 - Contractual</b>							
15-544-6212	Payments to Contractors	15,064.38	0.00	0.00	10,000.00	10,000.00	10,000.00
15-544-6214	Other Professional Services	13,294.57	567.50	1,670.00	2,000.00	2,000.00	2,000.00
15-544-6303	License Fees	0.00	60.00	0.00	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>28,358.95</b>	<b>627.50</b>	<b>1,670.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>710 - Commodities</b>							
15-544-7101	Other Supplies/Tools	1,000.97	179.09	8.99	1,000.00	1,000.00	1,000.00
15-544-7106	Chemicals	3,461.00	5,170.93	116.00	5,200.00	3,500.00	3,500.00
15-544-7201	Equipment Repair/Parts/Maintenan	3,796.69	278.75	8,193.47	10,000.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	41.48	0.00	0.00	100.00	100.00	100.00
15-544-7205	Materials	6,959.77	230.21	16,518.98	7,000.00	7,000.00	7,000.00
	<b>Commodities Totals:</b>	<b>15,259.91</b>	<b>5,858.98</b>	<b>24,837.44</b>	<b>23,300.00</b>	<b>21,600.00</b>	<b>21,600.00</b>
<b>740 - Capital Outlay</b>							
15-544-7402	Capital Improvement	12,972.90	0.00	0.00	90,000.00	50,000.00	90,000.00
15-544-7403	Motor Vehicles	30,907.00	9,920.70	0.00	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	70,293.54	0.00	0.00	36,000.00	39,900.00	24,000.00
	<b>Capital Outlay Totals:</b>	<b>114,173.44</b>	<b>9,920.70</b>	<b>0.00</b>	<b>126,000.00</b>	<b>89,900.00</b>	<b>114,000.00</b>
	<b>Expense Totals:</b>	<b>303,912.97</b>	<b>159,238.87</b>	<b>157,879.25</b>	<b>342,577.00</b>	<b>269,440.00</b>	<b>346,287.00</b>
	<b>15 - STORMWATER FUND Totals:</b>	<b>-61,439.73</b>	<b>145,573.74</b>	<b>83,207.70</b>	<b>-103,327.00</b>	<b>-27,040.00</b>	<b>-105,987.00</b>

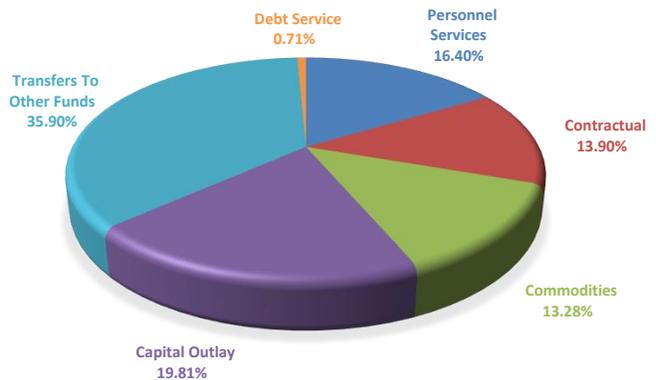
**Water Fund- 16**  
**Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	4,254,300	4,256,958	4,077,294	2,679,969	3,010,973	3,739,467
<b>Receipts:</b>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	61,117	12,348	3,759	46,900	4,200	33,500
Services Revenue	20,216	21,962	26,587	20,000	18,000	15,000
Fines and Fees	4,175,961	4,373,168	4,642,332	4,605,000	4,900,200	4,901,000
Other Revenue Sources	12,677	143,727	2,748	-	6,013	20,000
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>4,269,972</b>	<b>4,551,206</b>	<b>4,675,426</b>	<b>4,671,900</b>	<b>4,928,413</b>	<b>4,969,500</b>
<b>Total Available</b>	<b>8,524,272</b>	<b>8,808,163</b>	<b>8,752,720</b>	<b>7,351,869</b>	<b>7,939,386</b>	<b>8,708,967</b>
<b>Expenditures:</b>						
Personnel Services	693,644	718,685	752,415	806,280	812,969	922,946
Contractual	968,393	1,272,308	571,305	697,700	738,500	782,300
Commodities	575,775	690,924	578,973	684,200	634,200	747,200
Capital Outlay	47,917	131,294	2,080,826	82,500	82,500	1,114,500
Transfers To Other Funds	491,055	427,128	273,564	1,917,250	1,917,250	2,020,000
Debt Service	1,490,530	1,490,530	1,484,665	33,600	14,500	40,000
<b>Total Expenditures</b>	<b>4,267,314</b>	<b>4,730,869</b>	<b>5,741,748</b>	<b>4,221,530</b>	<b>4,199,919</b>	<b>5,626,946</b>
Receipts Over(Under) Expenditures	2,658	(179,664)	(1,066,321)	450,370	728,494	(657,446)
Unencumbered Cash December 31	4,256,958	4,077,294	3,010,973	3,130,339	3,739,467	3,082,021

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>16 - WATER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
16-100-4301	Lease Proceeds	0.00	0.00	0.00	43,400.00	0.00	30,000.00
16-100-4350	Interest Income	61,117.32	12,348.39	3,759.16	3,500.00	4,200.00	3,500.00
<b>Use of Money &amp; Property Totals:</b>		<b>61,117.32</b>	<b>12,348.39</b>	<b>3,759.16</b>	<b>46,900.00</b>	<b>4,200.00</b>	<b>33,500.00</b>
<b>450 - Services Revenue</b>							
16-100-4505	Misc Service Charge	20,216.18	21,789.30	24,854.93	20,000.00	18,000.00	15,000.00
16-100-4521	Restitution	0.00	172.74	1,732.12	0.00	0.00	0.00
<b>Services Revenue Totals:</b>		<b>20,216.18</b>	<b>21,962.04</b>	<b>26,587.05</b>	<b>20,000.00</b>	<b>18,000.00</b>	<b>15,000.00</b>
<b>460 - Fines and Fees</b>							
16-100-4600	Metered Water Sales	4,038,691.77	4,264,985.97	4,524,362.70	4,500,000.00	4,800,000.00	4,800,000.00
16-100-4602	Water Service Connection	26,454.41	26,315.00	24,399.36	25,000.00	21,000.00	21,000.00
16-100-4603	Disconnect Fees	58,730.00	41,248.34	49,152.51	45,000.00	44,000.00	45,000.00
16-100-4605	Misc Water Revenue	23,374.43	15,514.03	16,383.16	10,000.00	10,000.00	10,000.00
16-100-4607	Utilities Penalty	28,354.38	24,751.61	27,529.40	25,000.00	25,000.00	25,000.00
16-100-4608	Collections Long/Short	82.60	175.54	3.00	0.00	0.00	0.00
16-100-4610	Payment on Bad Debt	273.02	177.72	501.51	0.00	200.00	0.00
<b>Fines and Fees Totals:</b>		<b>4,175,960.61</b>	<b>4,373,168.21</b>	<b>4,642,331.64</b>	<b>4,605,000.00</b>	<b>4,900,200.00</b>	<b>4,901,000.00</b>
<b>470 - Other Revenue Sources</b>							
16-100-4700	Refund of Expenditure	0.00	0.00	2,131.48	0.00	450.00	0.00
16-100-4880	Sale of Materials	0.00	6,075.70	555.60	0.00	0.00	0.00
16-100-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	0.00	20,000.00
16-651-4700	Refund of Expenditure	3,485.89	137,651.40	0.00	0.00	0.00	0.00
16-651-4880	Sale of Materials	71.20	0.00	0.00	0.00	0.00	0.00
16-653-4700	Refund of Expenditure	0.00	0.00	61.39	0.00	5,563.00	0.00
16-653-4880	Sale of Materials	9,120.40	0.00	0.00	0.00	0.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>12,677.49</b>	<b>143,727.10</b>	<b>2,748.47</b>	<b>0.00</b>	<b>6,013.00</b>	<b>20,000.00</b>
<b>Revenue Totals:</b>		<b>4,269,971.60</b>	<b>4,551,205.74</b>	<b>4,675,426.32</b>	<b>4,671,900.00</b>	<b>4,928,413.00</b>	<b>4,969,500.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
16-209-5204	Training/Seminars/Conferences	10,800.00	11,016.00	11,016.00	12,000.00	12,000.00	12,000.00
16-209-5205	Dues/Memberships	764.50	795.50	795.50	800.00	800.00	800.00
16-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
16-650-5100	Full Time Salary	149,490.52	0.00	0.00	0.00	0.00	0.00
16-650-5102	Overtime Salary	2,973.18	0.00	0.00	0.00	0.00	0.00
16-650-5103	SS/Medi Taxes	11,240.13	0.00	0.00	0.00	0.00	0.00
16-650-5106	KPERS	14,568.27	0.00	0.00	0.00	0.00	0.00
16-650-5111	Life Insurance	100.92	0.00	0.00	0.00	0.00	0.00
16-650-5112	Medical/Dental Insurance	21,111.20	0.00	0.00	0.00	0.00	0.00
16-650-5114	Workers Comp	3,438.40	0.00	0.00	0.00	0.00	0.00
16-650-5202	Employment Services	317.15	0.00	0.00	0.00	0.00	0.00
16-650-5203	Travel/ Meals/ Lodging	549.77	0.00	0.00	0.00	0.00	0.00
16-650-5204	Training/Seminars/Conferences	440.00	0.00	0.00	0.00	0.00	0.00
16-650-5205	Dues/Memberships	594.00	0.00	0.00	0.00	0.00	0.00
16-651-5100	Full Time Salary	113,082.48	121,219.18	124,623.43	123,561.00	136,500.00	141,000.00
16-651-5102	Overtime Salary	17,723.96	24,513.72	21,453.30	14,500.00	35,000.00	16,100.00
16-651-5103	SS/Medi Taxes	9,722.93	10,863.32	10,890.11	10,562.00	13,500.00	11,646.00
16-651-5106	KPERS	12,925.80	14,020.57	13,598.91	13,668.00	17,000.00	14,800.00
16-651-5111	Life Insurance	127.59	133.65	133.41	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	19,970.10	20,993.31	25,111.95	29,098.00	29,098.00	30,667.00
16-651-5113	Unemployment Insurance	419.99	280.15	4.86	759.00	759.00	837.00
16-651-5114	Workers Comp	3,702.89	2,625.09	6,373.40	4,003.00	5,176.00	4,749.00
16-651-5202	Employment Services	13.70	41.10	116.90	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	242.81	0.00	233.08	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	1,000.00	350.00	175.00	1,000.00	1,000.00	1,000.00
16-651-5205	Dues/Memberships	268.07	562.36	277.36	600.00	600.00	600.00
16-653-5100	Full Time Salary	170,208.17	306,880.72	337,439.38	356,951.00	364,000.00	415,865.00

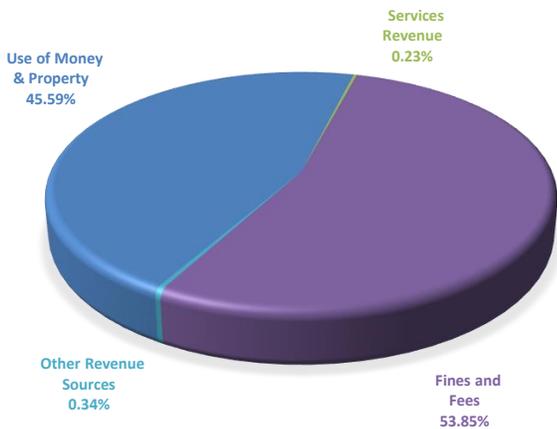
<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
16-653-5102	Overtime Salary	6,024.26	17,260.51	13,587.52	18,000.00	22,000.00	20,250.00
16-653-5103	SS/Medi Taxes	12,540.62	23,820.23	26,078.16	30,080.00	30,080.00	34,800.00
16-653-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,257.00
16-653-5106	KPERS	16,610.29	31,046.22	32,750.67	38,928.00	38,928.00	42,900.00
16-653-5111	Life Insurance	207.59	315.47	339.94	364.00	364.00	401.00
16-653-5112	Medical/Dental Insurance	50,178.50	64,442.14	68,042.73	81,761.00	75,000.00	92,817.00
16-653-5113	Unemployment Insurance	0.00	614.97	11.65	2,163.00	2,163.00	2,432.00
16-653-5114	Workers Comp	8,371.17	10,245.66	7,501.98	11,565.00	5,469.00	13,993.00
16-653-5201	Staffing Services	30,493.11	49,400.10	47,123.68	30,000.00	16,000.00	40,000.00
16-653-5202	Employment Services	2,482.91	2,399.76	2,368.62	2,500.00	2,500.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	82.48	0.00	255.79	500.00	1,000.00	500.00
16-653-5204	Training/Seminars/Conferences	606.75	1,884.00	868.00	2,000.00	2,000.00	2,000.00
16-653-5205	Dues/Memberships	249.75	1,230.86	1,243.31	1,300.00	1,300.00	1,300.00
16-653-5206	Employee Appreciation	0.00	205.00	0.00	0.00	0.00	0.00
<b>Personnel Services Totals:</b>		<b>693,643.96</b>	<b>718,684.59</b>	<b>752,414.64</b>	<b>806,280.00</b>	<b>812,969.00</b>	<b>922,946.00</b>
<b>600 - Contractual</b>							
16-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	0.00	12,000.00	12,000.00
16-205-6210	Legal Services	7,680.53	10,842.38	12,937.46	10,000.00	13,000.00	13,000.00
16-209-6214	Other Professional Services	1,450.78	483.50	1,444.30	1,200.00	4,000.00	4,000.00
16-209-6305	Service Charges	25,253.70	28,861.18	31,806.48	30,000.00	35,000.00	35,000.00
16-650-6103	Natural Gas	599.58	0.00	0.00	0.00	0.00	0.00
16-650-6104	Telephone	6,126.55	0.00	0.00	0.00	0.00	0.00
16-650-6105	Other Utility Services	2,569.57	0.00	0.00	0.00	0.00	0.00
16-650-6212	Payments to Contractors	28.05	0.00	0.00	0.00	0.00	0.00
16-650-6214	Other Professional Services	5,678.47	0.00	0.00	0.00	0.00	0.00
16-650-6215	Other Insurances	4,091.96	0.00	0.00	0.00	0.00	0.00
16-651-6102	Electricity	322,544.51	332,600.83	374,544.79	400,000.00	400,000.00	400,000.00
16-651-6103	Natural Gas	13,656.73	13,977.75	13,007.75	30,000.00	20,000.00	22,000.00
16-651-6104	Telephone	5,542.54	6,004.64	10,108.88	6,000.00	8,200.00	8,500.00
16-651-6105	Other Utility Services	2,546.86	2,581.26	2,497.32	3,000.00	3,000.00	3,000.00
16-651-6212	Payments to Contractors	192,556.42	743,600.69	-116,317.93	40,000.00	40,000.00	40,000.00
16-651-6214	Other Professional Services	110,657.09	17,993.33	14,986.44	30,000.00	30,000.00	30,000.00
16-651-6215	Other Insurances	33,295.00	41,790.02	48,569.01	42,000.00	58,500.00	60,000.00
16-651-6218	Claims/Losses	0.00	4,626.40	944.65	5,000.00	2,500.00	5,000.00
16-651-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	25,543.75	22,017.68	20,495.75	25,000.00	25,000.00	25,000.00
16-653-6102	Electricity	3,184.49	2,965.72	5,683.50	3,000.00	10,000.00	13,000.00
16-653-6103	Natural Gas	1,324.97	2,247.46	2,730.42	3,500.00	4,000.00	4,500.00
16-653-6104	Telephone	1,844.90	5,376.10	6,729.27	5,500.00	7,000.00	7,000.00
16-653-6105	Other Utility Services	2,880.72	6,002.56	5,078.99	6,000.00	6,000.00	6,000.00
16-653-6212	Payments to Contractors	93,055.55	21,203.87	29,098.96	15,000.00	15,000.00	15,000.00
16-653-6214	Other Professional Services	62,823.38	-12,987.59	68,817.90	20,000.00	20,000.00	50,000.00
16-653-6215	Other Insurances	17,637.55	18,984.15	18,490.19	20,000.00	20,000.00	20,000.00
16-653-6220	Engineering Services	791.00	0.00	0.00	1,000.00	1,000.00	5,000.00
16-653-6301	Advertising	0.00	0.00	0.00	100.00	100.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	7,315.01	1,136.14	3,925.81	1,200.00	4,000.00	4,000.00
16-653-6303	License Fees	17,713.75	0.00	0.00	0.00	0.00	0.00
<b>Contractual Totals:</b>		<b>968,393.41</b>	<b>1,272,308.07</b>	<b>571,304.94</b>	<b>697,700.00</b>	<b>738,500.00</b>	<b>782,300.00</b>
<b>710 - Commodities</b>							
16-100-7305	Utility Refunds	0.00	307.74	0.00	0.00	0.00	0.00
16-209-7100	Office Supplies/Publications	3,379.95	2,609.08	837.96	2,000.00	2,000.00	2,000.00
16-209-7101	Other Supplies/Tools	0.00	0.00	0.00	200.00	200.00	200.00
16-209-7110	Postage/Shipping	12,000.00	15,375.54	26,544.96	30,000.00	33,000.00	35,000.00
16-650-7100	Office Supplies/Publications	859.81	0.00	0.00	0.00	0.00	0.00
16-650-7101	Other Supplies/Tools	872.51	0.00	0.00	0.00	0.00	0.00
16-650-7102	Clothing/Uniforms	514.76	0.00	0.00	0.00	0.00	0.00
16-650-7110	Postage/Shipping	111.33	0.00	0.00	0.00	0.00	0.00
16-650-7200	Fuel/Oil	664.75	0.00	0.00	0.00	0.00	0.00
16-650-7202	Motor Vehicle Repair/Parts	868.03	0.00	0.00	0.00	0.00	0.00
16-651-7100	Office Supplies/Publications	1,114.10	1,151.44	941.53	1,200.00	1,200.00	1,200.00
16-651-7101	Other Supplies/Tools	16,992.21	4,565.65	5,198.04	5,000.00	5,000.00	5,000.00

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
16-651-7102	Clothing/Uniforms	1,481.68	1,727.51	1,766.46	2,000.00	2,000.00	2,000.00
16-651-7106	Chemicals	327,804.93	456,333.45	249,330.47	350,000.00	350,000.00	360,000.00
16-651-7108	Laboratory Tests/Evaluations	4,471.00	6,761.00	6,668.00	7,000.00	7,000.00	9,000.00
16-651-7110	Postage/Shipping	2,577.56	2,810.96	1,297.19	3,000.00	1,500.00	2,000.00
16-651-7200	Fuel/Oil	1,162.67	3,166.10	3,236.99	4,000.00	2,500.00	4,000.00
16-651-7201	Equipment Repair/Parts/Maintenanc	57,512.34	65,804.07	103,157.75	60,000.00	60,000.00	70,000.00
16-651-7202	Motor Vehicle Repair/Parts	988.67	1,124.27	836.75	1,200.00	1,200.00	1,200.00
16-651-7204	Building Materials/Repairs	656.00	0.00	705.04	500.00	500.00	500.00
16-653-7100	Office Supplies/Publications	481.49	1,650.43	1,225.51	1,700.00	1,700.00	1,700.00
16-653-7101	Other Supplies/Tools	76,980.15	78,718.68	102,083.98	80,000.00	90,000.00	100,000.00
16-653-7102	Clothing/Uniforms	5,882.22	6,476.41	6,188.07	6,500.00	6,500.00	6,500.00
16-653-7106	Chemicals	0.00	110.00	0.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	41.22	127.78	77.43	150.00	150.00	150.00
16-653-7200	Fuel/Oil	13,992.80	10,067.65	16,426.84	15,000.00	30,000.00	32,000.00
16-653-7201	Equipment Repair/Parts/Maintenanc	19,446.05	13,530.19	17,051.61	15,000.00	15,000.00	15,000.00
16-653-7202	Motor Vehicle Repair/Parts	13,627.97	7,953.87	4,904.73	85,000.00	10,000.00	85,000.00
16-653-7204	Building Materials/Repairs	0.00	0.00	302.00	500.00	500.00	500.00
16-653-7205	Materials	11,288.05	10,503.85	30,190.61	14,000.00	14,000.00	14,000.00
16-653-7301	Refunds	0.00	53.19	0.00	0.00	0.00	0.00
16-880-7302	Sales Tax Expense	2.42	-4.62	1.55	100.00	100.00	100.00
<b>Commodities Totals:</b>		<b>575,774.67</b>	<b>690,924.24</b>	<b>578,973.47</b>	<b>684,200.00</b>	<b>634,200.00</b>	<b>747,200.00</b>
<b>740 - Capital Outlay</b>							
16-209-7405	Machinery/Equipment	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	1,477.44	1,787.17	1,867.30	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	28,735.88	24,070.13	30,031.44	32,000.00	32,000.00	48,000.00
16-650-7504	Computer Equipment	2,631.77	0.00	0.00	0.00	0.00	0.00
16-650-7505	Computer Software	735.74	0.00	0.00	0.00	0.00	0.00
16-651-7402	Capital Improvement	0.00	0.00	777,860.00	0.00	0.00	300,000.00
16-651-7405	Machinery/Equipment	-0.02	1,176.60	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	108.49	0.00	0.00	0.00	0.00	0.00
16-653-7402	Capital Improvement	0.00	100,081.00	1,174,226.00	0.00	0.00	712,000.00
16-653-7405	Machinery/Equipment	14,228.00	0.00	91,187.43	40,000.00	40,000.00	40,000.00
16-653-7504	Computer Equipment	0.00	4,071.02	4,057.18	5,000.00	5,000.00	5,000.00
16-653-7505	Computer Software	0.00	108.49	1,596.49	1,000.00	1,000.00	5,000.00
<b>Capital Outlay Totals:</b>		<b>47,917.30</b>	<b>131,294.41</b>	<b>2,080,825.84</b>	<b>82,500.00</b>	<b>82,500.00</b>	<b>1,114,500.00</b>
<b>800 - Transfers</b>							
16-880-8000	Transfer to Other Fund	475,000.00	400,000.00	250,000.00	1,890,250.00	1,890,250.00	1,993,000.00
16-880-8110	Distribution to Other Agency	16,054.96	27,128.21	23,563.83	27,000.00	27,000.00	27,000.00
<b>Transfers Totals:</b>		<b>491,054.96</b>	<b>427,128.21</b>	<b>273,563.83</b>	<b>1,917,250.00</b>	<b>1,917,250.00</b>	<b>2,020,000.00</b>
<b>900 - Debt Service</b>							
16-100-9108	Fleet Management Lease Program	0.00	0.00	0.00	33,600.00	14,500.00	40,000.00
16-880-9100	Principal Payment	893,733.54	918,341.01	1,120,000.00	0.00	0.00	0.00
16-880-9101	Interest Payment	520,008.68	498,550.66	364,665.00	0.00	0.00	0.00
16-880-9103	Agency Fees	76,787.50	73,638.05	0.00	0.00	0.00	0.00
<b>Debt Service Totals:</b>		<b>1,490,529.72</b>	<b>1,490,529.72</b>	<b>1,484,665.00</b>	<b>33,600.00</b>	<b>14,500.00</b>	<b>40,000.00</b>
<b>Expense Totals:</b>		<b>4,267,314.02</b>	<b>4,730,869.24</b>	<b>5,741,747.72</b>	<b>4,221,530.00</b>	<b>4,199,919.00</b>	<b>5,626,946.00</b>
<b>16 - WATER FUND Totals:</b>		<b>2,657.58</b>	<b>-179,663.50</b>	<b>-1,066,321.40</b>	<b>450,370.00</b>	<b>728,494.00</b>	<b>-657,446.00</b>

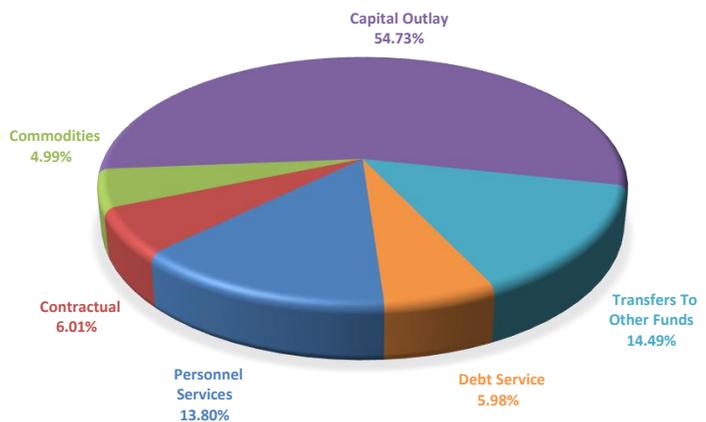
**Sewer Fund- 18  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	3,967,603	4,006,161	3,920,208	4,156,133	3,398,382	3,357,526
<b>Receipts:</b>						
Use of Money & Property	62,637	12,202	4,048	12,013,200	9,106,500	2,006,500
Intergovernmental	-	13,323	890,398	-	890,400	-
Services Revenue	-	6,331	26,970	5,500	35,000	10,000
Fines and Fees	21,933	1,971,060	2,046,901	2,020,000	2,220,000	2,370,000
Other Revenue Sources	1,968,401	12,158	46	-	500	15,000
Transfers In	92	-	-	-	-	-
<b>Total Receipts</b>	<b>2,053,063</b>	<b>2,015,073</b>	<b>2,968,364</b>	<b>14,038,700</b>	<b>12,252,400</b>	<b>4,401,500</b>
<b>Total Available</b>	<b>6,020,666</b>	<b>6,021,234</b>	<b>6,888,572</b>	<b>18,194,833</b>	<b>15,650,782</b>	<b>7,759,026</b>
<b>Expenditures:</b>						
Personnel Services	507,622	462,939	499,850	626,750	560,996	642,829
Contractual	511,719	245,686	255,566	234,010	247,710	280,210
Commodities	123,744	194,167	153,884	211,150	223,650	232,650
Capital Outlay	196,421	598,234	2,230,890	13,432,500	10,652,500	2,550,500
Transfers To Other Funds	675,000	600,000	350,000	600,000	600,000	675,000
Debt Service	-	-	-	8,400	8,400	278,542
<b>Total Expenditures</b>	<b>2,014,505</b>	<b>2,101,026</b>	<b>3,490,190</b>	<b>15,112,810</b>	<b>12,293,256</b>	<b>4,659,731</b>
Receipts Over(Under) Expenditures	38,558	(85,952)	(521,826)	(1,074,110)	(40,856)	(258,231)
Unencumbered Cash December 31	4,006,161	3,920,208	3,398,382	3,082,023	3,357,526	3,099,295

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>18 - SEWER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
18-100-4301	Lease Proceeds	0.00	0.00	0.00	9,700.00	0.00	0.00
18-100-4302	Loan Proceeds	0.00	0.00	0.00	12,000,000.00	9,100,000.00	2,000,000.00
18-100-4350	Interest Income	62,636.91	12,201.74	4,047.62	3,500.00	6,500.00	6,500.00
<b>Use of Money &amp; Property Totals:</b>		<b>62,636.91</b>	<b>12,201.74</b>	<b>4,047.62</b>	<b>12,013,200.00</b>	<b>9,106,500.00</b>	<b>2,006,500.00</b>
<b>440 - Intergovernmental</b>							
18-100-4460	Federal Grants	0.00	0.00	890,398.09	0.00	890,400.00	0.00
18-100-4461	Miscellaneous Grants	0.00	13,322.79	0.00	0.00	0.00	0.00
<b>Intergovernmental Totals:</b>		<b>0.00</b>	<b>13,322.79</b>	<b>890,398.09</b>	<b>0.00</b>	<b>890,400.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
18-100-4505	Misc Sewer Revenue	21,932.69	6,331.10	26,970.35	5,500.00	35,000.00	10,000.00
<b>Services Revenue Totals:</b>		<b>21,932.69</b>	<b>6,331.10</b>	<b>26,970.35</b>	<b>5,500.00</b>	<b>35,000.00</b>	<b>10,000.00</b>
<b>460 - Fines and Fees</b>							
18-100-4607	Utilities Penalty	19,633.19	13,019.93	20,520.01	20,000.00	20,000.00	20,000.00
18-100-4620	Sewage Collection Fees	1,948,767.66	1,958,040.04	2,026,381.31	2,000,000.00	2,200,000.00	2,350,000.00
<b>Fines and Fees Totals:</b>		<b>1,968,400.85</b>	<b>1,971,059.97</b>	<b>2,046,901.32</b>	<b>2,020,000.00</b>	<b>2,220,000.00</b>	<b>2,370,000.00</b>
<b>470 - Other Revenue Sources</b>							
18-100-4700	Refund of Expenditure	0.00	10,981.15	0.00	0.00	500.00	0.00
18-100-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	0.00	15,000.00
18-660-4700	Refund of Expenditure	0.00	1,176.60	0.00	0.00	0.00	0.00
18-660-4880	Sale of Materials	92.42	0.00	46.21	0.00	0.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>92.42</b>	<b>12,157.75</b>	<b>46.21</b>	<b>0.00</b>	<b>500.00</b>	<b>15,000.00</b>
<b>Revenue Totals:</b>		<b>2,053,062.87</b>	<b>2,015,073.35</b>	<b>2,968,363.59</b>	<b>14,038,700.00</b>	<b>12,252,400.00</b>	<b>4,401,500.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
18-209-5204	Training/Seminars/Conferences	6,480.00	6,609.60	6,609.60	6,800.00	6,800.00	7,000.00
18-209-5205	Dues/Memberships	458.70	477.30	477.30	500.00	500.00	500.00
18-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
18-650-5100	Full Time Salary	124,324.01	0.00	0.00	0.00	0.00	0.00
18-650-5102	Overtime Salary	2,438.29	0.00	0.00	0.00	0.00	0.00
18-650-5103	SS/Medi Taxes	9,356.22	0.00	0.00	0.00	0.00	0.00
18-650-5106	KPERS	12,147.16	0.00	0.00	0.00	0.00	0.00
18-650-5111	Life Insurance	78.21	0.00	0.00	0.00	0.00	0.00
18-650-5112	Medical/Dental Insurance	17,870.11	0.00	0.00	0.00	0.00	0.00
18-650-5114	Workers Comp	3,385.50	0.00	0.00	0.00	0.00	0.00
18-660-5100	Full Time Salary	128,678.04	207,691.20	278,378.55	275,542.00	286,500.00	306,650.00
18-660-5102	Overtime Salary	20,858.06	9,049.98	11,864.53	7,000.00	26,000.00	7,750.00
18-660-5103	SS/Medi Taxes	10,851.18	15,934.20	21,546.66	25,113.00	25,113.00	27,500.00
18-660-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	45,734.00
18-660-5106	KPERS	14,776.40	20,837.37	27,058.84	32,499.00	32,499.00	33,900.00
18-660-5111	Life Insurance	118.80	163.10	212.02	219.00	219.00	222.00
18-660-5112	Medical/Dental Insurance	25,534.03	36,189.69	51,877.60	60,449.00	58,000.00	66,493.00
18-660-5113	Unemployment Insurance	0.00	409.85	9.59	1,806.00	1,806.00	1,945.00
18-660-5114	Workers Comp	1,573.73	2,480.31	2,124.08	7,561.00	1,540.00	7,746.00
18-660-5202	Employment Services	693.76	688.30	320.00	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	366.27	13.75	825.00	300.00	300.00	900.00
18-660-5204	Training/Seminars/Conferences	886.00	189.00	1,031.00	1,000.00	1,000.00	2,000.00
18-660-5205	Dues/Memberships	293.07	667.36	521.77	700.00	700.00	700.00
18-661-5100	Full Time Salary	82,970.76	106,365.87	62,198.46	112,368.00	73,000.00	84,700.00
18-661-5102	Overtime Salary	1,925.62	5,973.80	3,627.73	6,500.00	6,500.00	7,300.00
18-661-5103	SS/Medi Taxes	6,104.82	8,216.52	4,856.23	9,093.00	6,100.00	7,000.00
18-661-5106	KPERS	8,378.63	10,747.40	6,142.07	11,768.00	7,900.00	8,672.00
18-661-5111	Life Insurance	97.32	106.36	79.11	132.00	132.00	99.00
18-661-5112	Medical/Dental Insurance	24,293.27	24,345.31	14,920.96	40,877.00	19,000.00	19,512.00
18-661-5113	Unemployment Insurance	396.29	212.29	2.17	654.00	654.00	488.00

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
18-661-5114	Workers Comp	1,282.79	3,089.04	3,252.66	3,084.00	1,833.00	2,118.00
18-661-5202	Employment Services	138.00	63.00	129.80	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	771.25	823.75	159.00	1,000.00	2,000.00	1,000.00
18-661-5205	Dues/Memberships	95.38	70.00	1,625.00	2,000.00	2,000.00	2,000.00
	<b>Personnel Services Totals:</b>	<b>507,621.67</b>	<b>462,939.35</b>	<b>499,849.73</b>	<b>626,750.00</b>	<b>560,996.00</b>	<b>642,829.00</b>
<b>600 - Contractual</b>							
18-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	12,000.00	12,000.00	12,000.00
18-209-6214	Other Professional Services	745.32	72.00	104.00	600.00	6,000.00	12,000.00
18-209-6305	Service Charges	12,626.92	14,430.66	15,903.31	15,500.00	15,500.00	17,000.00
18-650-6215	Other Insurances	100.22	0.00	0.00	0.00	0.00	0.00
18-660-6102	Electricity	101,587.36	94,596.65	99,529.13	100,000.00	100,000.00	120,000.00
18-660-6103	Natural Gas	9,347.63	10,179.56	9,533.82	15,000.00	15,000.00	15,000.00
18-660-6104	Telephone	1,383.60	1,469.02	2,442.11	1,600.00	2,100.00	2,100.00
18-660-6105	Other Utility Services	1,754.70	1,858.86	1,682.75	2,000.00	2,000.00	2,000.00
18-660-6212	Payments to Contractors	16,312.71	0.00	0.00	0.00	0.00	0.00
18-660-6214	Other Professional Services	18,401.35	8,144.24	5,675.58	15,000.00	15,000.00	15,000.00
18-660-6215	Other Insurances	28,988.81	30,960.08	32,629.18	30,000.00	42,000.00	42,000.00
18-660-6302	Equip Rental/Maintenance Contract	140.00	373.38	140.00	560.00	560.00	560.00
18-660-6303	License Fees	873.63	969.88	25.00	1,000.00	1,000.00	1,000.00
18-661-6102	Electricity	1,177.78	1,096.90	1,234.91	1,200.00	1,200.00	1,200.00
18-661-6103	Natural Gas	490.08	523.54	759.17	800.00	1,600.00	1,600.00
18-661-6104	Telephone	922.45	567.23	343.26	800.00	800.00	800.00
18-661-6105	Other Utility Services	480.12	480.12	480.12	500.00	500.00	500.00
18-661-6212	Payments to Contractors	252,808.90	58,316.47	60,725.80	20,000.00	20,000.00	20,000.00
18-661-6214	Other Professional Services	55,257.75	13,713.60	2,206.08	10,000.00	5,000.00	10,000.00
18-661-6215	Other Insurances	6,653.48	5,612.64	5,236.92	6,000.00	6,000.00	6,000.00
18-661-6218	Claims/Losses	1,561.00	0.00	1,000.00	450.00	450.00	450.00
18-661-6301	Advertising	0.00	0.00	189.75	0.00	0.00	0.00
18-661-6302	Equip Rental/Maintenance Contract	105.00	321.13	0.00	1,000.00	1,000.00	1,000.00
	<b>Contractual Totals:</b>	<b>511,718.81</b>	<b>245,685.96</b>	<b>255,565.89</b>	<b>234,010.00</b>	<b>247,710.00</b>	<b>280,210.00</b>
<b>710 - Commodities</b>							
18-209-7100	Office Supplies/Publications	5,040.09	1,434.06	1,112.17	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	4,200.00	9,225.33	15,926.97	18,000.00	20,000.00	20,000.00
18-660-7100	Office Supplies/Publications	443.94	647.44	0.00	700.00	700.00	700.00
18-660-7101	Other Supplies/Tools	2,511.09	2,780.94	1,878.79	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	2,196.21	2,241.40	1,774.05	2,300.00	2,300.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	14,814.75	20,672.73	12,212.75	22,000.00	22,000.00	25,000.00
18-660-7110	Postage/Shipping	291.25	369.74	177.91	1,000.00	1,000.00	1,000.00
18-660-7112	Laboratory Supplies	11,521.13	19,391.04	16,282.50	20,000.00	25,000.00	20,000.00
18-660-7200	Fuel/Oil	3,251.53	2,818.86	3,309.22	3,000.00	5,500.00	6,500.00
18-660-7201	Equipment Repair/Parts/Maintenanc	34,094.16	80,465.88	36,547.98	70,000.00	60,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	173.82	345.29	47.95	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	250.00	0.00	0.00	2,000.00	2,000.00	2,000.00
18-661-7100	Office Supplies/Publications	111.70	1,056.16	880.05	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	18,569.43	12,574.34	13,019.34	13,000.00	16,000.00	16,000.00
18-661-7102	Clothing/Uniforms	984.53	1,365.90	969.01	1,500.00	1,500.00	1,500.00
18-661-7110	Postage/Shipping	23.47	0.00	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	7,941.70	6,685.77	10,845.66	9,000.00	19,000.00	19,000.00
18-661-7201	Equipment Repair/Parts/Maintenanc	7,962.43	28,828.53	25,456.54	30,000.00	30,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	7,946.59	1,710.23	7,133.31	6,300.00	6,300.00	6,300.00
18-661-7204	Building Materials/Repairs	0.00	0.00	0.00	300.00	300.00	300.00
18-661-7205	Materials	1,415.98	1,553.12	6,310.07	3,000.00	3,000.00	3,000.00
	<b>Commodities Totals:</b>	<b>123,743.80</b>	<b>194,166.76</b>	<b>153,884.27</b>	<b>211,150.00</b>	<b>223,650.00</b>	<b>232,650.00</b>
<b>740 - Capital Outlay</b>							
18-209-7504	Computer Equipment	1,118.66	1,204.56	2,097.63	2,500.00	2,500.00	2,500.00
18-209-7505	Computer Software	18,601.95	14,335.80	19,064.94	18,000.00	18,000.00	36,000.00
18-660-7402	Capital Improvement	10,862.37	565,727.10	2,183,620.44	13,000,000.00	10,600,000.00	2,000,000.00
18-660-7403	Motor Vehicles	18,929.00	0.00	0.00	0.00	0.00	0.00
18-660-7405	Machinery/Equipment	0.00	16,446.60	0.00	0.00	0.00	0.00
18-660-7504	Computer Equipment	70.00	519.56	2,031.16	1,000.00	1,000.00	1,000.00

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
18-660-7505	Computer Software	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
18-661-7402	Capital Improvement	0.00	0.00	15,560.00	410,000.00	30,000.00	510,000.00
18-661-7403	Motor Vehicles	74,709.00	0.00	0.00	0.00	0.00	0.00
18-661-7405	Machinery/Equipment	72,130.00	0.00	8,515.68	0.00	0.00	0.00
<b>Capital Outlay Totals:</b>		<b>196,420.98</b>	<b>598,233.62</b>	<b>2,230,889.85</b>	<b>13,432,500.00</b>	<b>10,652,500.00</b>	<b>2,550,500.00</b>
<b>800 - Transfers</b>							
18-880-8000	Transfer to Other Fund	675,000.00	600,000.00	350,000.00	600,000.00	600,000.00	675,000.00
<b>Transfers Totals:</b>		<b>675,000.00</b>	<b>600,000.00</b>	<b>350,000.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>675,000.00</b>
<b>900 - Debt Service</b>							
18-100-9108	Fleet Management Lease Program	0.00	0.00	0.00	8,400.00	8,400.00	7,800.00
18-880-9100	Principal Payment	0.00	0.00	0.00	0.00	0.00	208,517.00
18-880-9101	Interest Payment	0.00	0.00	0.00	0.00	0.00	11,875.00
18-880-9103	Agency Fees	0.00	0.00	0.00	0.00	0.00	50,350.00
<b>Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,400.00</b>	<b>8,400.00</b>	<b>278,542.00</b>
<b>Expense Totals:</b>		<b>2,014,505.26</b>	<b>2,101,025.69</b>	<b>3,490,189.74</b>	<b>15,112,810.00</b>	<b>12,293,256.00</b>	<b>4,659,731.00</b>
<b>18 - SEWER FUND Totals:</b>		<b>38,557.61</b>	<b>-85,952.34</b>	<b>-521,826.15</b>	<b>-1,074,110.00</b>	<b>-40,856.00</b>	<b>-258,231.00</b>

**Sanitation Fund-19  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	993,796	1,130,301	1,086,036	1,104,604	1,439,710	1,332,626
<b>Receipts:</b>						
Use of Money & Property	17,775	3,410	1,057	1,500	2,000	2,000
Intergovernmental	7,706	-	-	-	-	-
Services Revenue	2	62	30	-	-	-
Fines and Fees	1,442,912	1,524,647	1,521,168	1,519,000	1,523,000	1,518,000
Other Revenue Sources	963	3,471	35,031	-	1,150	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>1,469,358</b>	<b>1,531,590</b>	<b>1,557,286</b>	<b>1,520,500</b>	<b>1,526,150</b>	<b>1,520,000</b>
<b>Total Available</b>	<b>2,463,154</b>	<b>2,661,891</b>	<b>2,643,322</b>	<b>2,625,104</b>	<b>2,965,860</b>	<b>2,852,626</b>
<b>Expenditures:</b>						
Personnel Services	533,551	616,462	649,824	649,052	698,834	743,412
Contractual	360,497	382,351	375,647	443,275	435,150	472,150
Commodities	160,835	149,865	163,441	185,550	183,750	188,550
Capital Outlay	77,969	227,176	14,700	143,000	115,500	329,000
Transfers	200,000	200,000	-	200,000	200,000	200,000
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,332,852</b>	<b>1,575,855</b>	<b>1,203,611</b>	<b>1,620,877</b>	<b>1,633,234</b>	<b>1,933,112</b>
Receipts Over(Under) Expenditures	136,505	(44,265)	353,674	(100,377)	(107,084)	(413,112)
Unencumbered Cash December 31	1,130,301	1,086,036	1,439,710	1,004,227	1,332,626	919,514



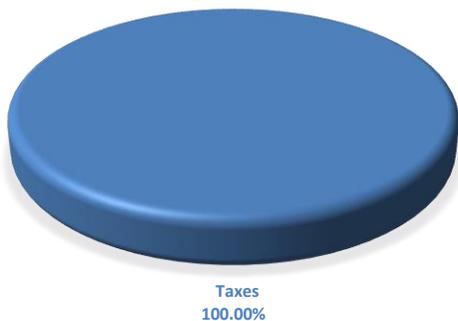
<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>19 - SANITATION FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
19-100-4350	Interest Income	17,774.56	3,409.93	1,056.86	1,500.00	2,000.00	2,000.00
<b>Use of Money &amp; Property Totals:</b>		<b>17,774.56</b>	<b>3,409.93</b>	<b>1,056.86</b>	<b>1,500.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>440 - Intergovernmental</b>							
19-100-4461	Miscellaneous Grants	7,706.25	0.00	0.00	0.00	0.00	0.00
<b>Intergovernmental Totals:</b>		<b>7,706.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
19-100-4505	Misc Service Charge	1.95	0.00	30.00	0.00	0.00	0.00
19-100-4521	Restitution	0.00	61.52	0.00	0.00	0.00	0.00
<b>Services Revenue Totals:</b>		<b>1.95</b>	<b>61.52</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>460 - Fines and Fees</b>							
19-100-4607	Utilities Penalty	14,405.05	9,354.07	13,778.57	14,000.00	13,000.00	13,000.00
19-100-4630	Garbage Collection Fees	1,412,565.63	1,511,146.12	1,491,895.12	1,500,000.00	1,500,000.00	1,500,000.00
19-100-4632	Flatbed Service	15,891.34	4,146.89	15,394.30	5,000.00	10,000.00	5,000.00
19-100-4633	Misc. Refuse Fees	50.00	0.00	100.00	0.00	0.00	0.00
<b>Fines and Fees Totals:</b>		<b>1,442,912.02</b>	<b>1,524,647.08</b>	<b>1,521,167.99</b>	<b>1,519,000.00</b>	<b>1,523,000.00</b>	<b>1,518,000.00</b>
<b>470 - Other Revenue Sources</b>							
19-100-4700	Refund of Expenditure	43.80	1,560.00	5,275.67	0.00	450.00	0.00
19-100-4880	Sale of Materials	338.20	169.50	13,587.60	0.00	700.00	0.00
19-541-4700	Refund of Expenditure	0.00	1,741.29	0.00	0.00	0.00	0.00
19-541-4880	Sale of Materials	580.80	0.00	0.00	0.00	0.00	0.00
19-541-4881	Sale of Motor Vehicle	0.00	0.00	16,167.50	0.00	0.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>962.80</b>	<b>3,470.79</b>	<b>35,030.77</b>	<b>0.00</b>	<b>1,150.00</b>	<b>0.00</b>
<b>Revenue Totals:</b>		<b>1,469,357.58</b>	<b>1,531,589.32</b>	<b>1,557,285.62</b>	<b>1,520,500.00</b>	<b>1,526,150.00</b>	<b>1,520,000.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
19-209-5204	Training/Seminars/Conferences	4,320.00	4,406.40	4,406.40	4,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	305.80	318.20	318.20	350.00	350.00	350.00
19-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
19-540-5100	Full Time Salary	69,246.79	0.00	0.00	0.00	0.00	0.00
19-540-5102	Overtime Salary	1,635.24	0.00	0.00	0.00	0.00	0.00
19-540-5103	SS/Medi Taxes	5,225.67	0.00	0.00	0.00	0.00	0.00
19-540-5106	KPERS	6,743.64	0.00	0.00	0.00	0.00	0.00
19-540-5111	Life Insurance	51.52	0.00	0.00	0.00	0.00	0.00
19-540-5112	Medical/Dental Insurance	9,066.52	0.00	0.00	0.00	0.00	0.00
19-540-5113	Unemployment Insurance	375.37	0.00	0.00	0.00	0.00	0.00
19-540-5114	Workers Comp	3,385.50	0.00	0.00	0.00	0.00	0.00
19-541-5100	Full Time Salary	270,551.73	402,171.10	411,915.48	379,993.00	437,000.00	436,417.00
19-541-5102	Overtime Salary	18,365.34	12,705.44	14,623.84	19,000.00	17,000.00	21,200.00
19-541-5103	SS/Medi Taxes	20,879.27	29,899.88	31,195.10	32,085.00	34,000.00	35,476.00
19-541-5105	Retirement	0.00	0.00	0.00	0.00	0.00	20,415.00
19-541-5106	KPERS	28,546.42	39,800.31	39,771.81	41,521.00	44,000.00	45,000.00
19-541-5111	Life Insurance	359.28	482.74	493.83	483.00	483.00	487.00
19-541-5112	Medical/Dental Insurance	74,877.22	106,461.02	117,456.34	134,616.00	134,616.00	137,824.00
19-541-5113	Unemployment Insurance	10.45	772.89	13.99	2,307.00	2,307.00	2,551.00
19-541-5114	Workers Comp	14,560.28	16,446.72	24,625.94	29,997.00	19,978.00	34,592.00
19-541-5202	Employment Services	3,811.41	775.92	4,488.96	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	331.26	0.00	7.00	300.00	500.00	500.00
19-541-5204	Training/Seminars/Conferences	375.00	0.00	0.00	300.00	500.00	500.00
19-541-5205	Dues/Memberships	506.90	442.08	505.90	600.00	600.00	600.00
19-541-5206	Employee Appreciation	20.00	255.00	0.00	0.00	0.00	0.00
<b>Personnel Services Totals:</b>		<b>533,550.61</b>	<b>616,462.70</b>	<b>649,822.79</b>	<b>649,052.00</b>	<b>698,834.00</b>	<b>743,412.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>600 - Contractual</b>							
19-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	14,500.00	14,500.00	14,500.00
19-209-6214	Other Professional Services	489.15	48.00	52.00	425.00	5,000.00	8,000.00
19-209-6305	Service Charges	12,626.59	14,430.33	15,902.84	15,500.00	15,500.00	17,000.00
19-541-6102	Electricity	4,619.17	4,445.40	4,196.03	5,000.00	5,000.00	6,000.00
19-541-6103	Natural Gas	2,574.82	2,861.77	2,610.62	5,000.00	5,000.00	5,000.00
19-541-6104	Telephone	560.64	648.59	2,495.21	700.00	2,500.00	3,000.00
19-541-6105	Other Utility Services	1,798.70	2,294.72	1,702.56	2,500.00	2,500.00	2,000.00
19-541-6212	Payments to Contractors	248,399.62	314,857.07	280,753.65	350,000.00	335,000.00	350,000.00
19-541-6214	Other Professional Services	70,152.28	30,328.95	40,881.88	35,000.00	35,000.00	45,000.00
19-541-6215	Other Insurances	13,047.95	10,100.57	11,045.18	11,000.00	11,000.00	18,000.00
19-541-6218	Claims/Losses	5,535.55	0.00	0.00	1,500.00	2,000.00	1,500.00
19-541-6301	Advertising	307.98	0.00	0.00	500.00	500.00	500.00
19-541-6302	Equip Rental/Maintenance Contract	385.00	323.00	210.00	1,600.00	1,600.00	1,600.00
19-541-6303	License Fees	0.00	13.00	71.75	50.00	50.00	50.00
	<b>Contractual Totals:</b>	<b>360,497.45</b>	<b>382,351.40</b>	<b>375,646.72</b>	<b>443,275.00</b>	<b>435,150.00</b>	<b>472,150.00</b>
<b>710 - Commodities</b>							
19-209-7100	Office Supplies/Publications	1,388.83	968.99	281.54	1,000.00	1,000.00	1,000.00
19-209-7110	Postage/Shipping	4,800.00	6,150.22	10,617.98	12,000.00	15,000.00	15,000.00
19-541-7100	Office Supplies/Publications	596.12	236.41	243.00	300.00	500.00	500.00
19-541-7101	Other Supplies/Tools	27,825.02	38,117.72	48,086.72	40,000.00	30,000.00	45,000.00
19-541-7102	Clothing/Uniforms	7,830.03	6,620.92	6,527.60	7,200.00	7,200.00	7,000.00
19-541-7110	Postage/Shipping	34.07	36.67	37.67	50.00	50.00	50.00
19-541-7200	Fuel/Oil	61,715.07	47,226.27	54,993.82	65,000.00	80,000.00	75,000.00
19-541-7201	Equipment Repair/Parts/Maintenanc	22,153.34	25,346.37	38,968.01	30,000.00	30,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	27,077.81	9,588.15	2,102.44	20,000.00	10,000.00	5,000.00
19-541-7204	Building Materials/Repairs	7,414.70	15,573.63	1,581.96	10,000.00	10,000.00	10,000.00
	<b>Commodities Totals:</b>	<b>160,834.99</b>	<b>149,865.35</b>	<b>163,440.74</b>	<b>185,550.00</b>	<b>183,750.00</b>	<b>188,550.00</b>
<b>740 - Capital Outlay</b>							
19-209-7504	Computer Equipment	939.24	1,356.11	860.42	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	11,605.06	9,359.33	13,290.10	12,500.00	13,000.00	24,000.00
19-541-7403	Motor Vehicles	13,249.50	215,284.00	0.00	128,000.00	100,000.00	300,000.00
19-541-7405	Machinery/Equipment	52,175.24	1,176.60	0.00	0.00	0.00	0.00
19-541-7504	Computer Equipment	0.00	0.00	216.00	1,000.00	1,000.00	1,000.00
19-541-7505	Computer Software	0.00	0.00	333.46	0.00	0.00	2,500.00
	<b>Capital Outlay Totals:</b>	<b>77,969.04</b>	<b>227,176.04</b>	<b>14,699.98</b>	<b>143,000.00</b>	<b>115,500.00</b>	<b>329,000.00</b>
<b>800 - Transfers</b>							
19-880-8000	Transfer to Other Fund	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
	<b>Transfers Totals:</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
	<b>Expense Totals:</b>	<b>1,332,852.09</b>	<b>1,575,855.49</b>	<b>1,203,610.23</b>	<b>1,620,877.00</b>	<b>1,633,234.00</b>	<b>1,933,112.00</b>
	<b>19 - SANITATION FUND Totals:</b>	<b>136,505.49</b>	<b>-44,266.17</b>	<b>353,675.39</b>	<b>-100,377.00</b>	<b>-107,084.00</b>	<b>-413,112.00</b>

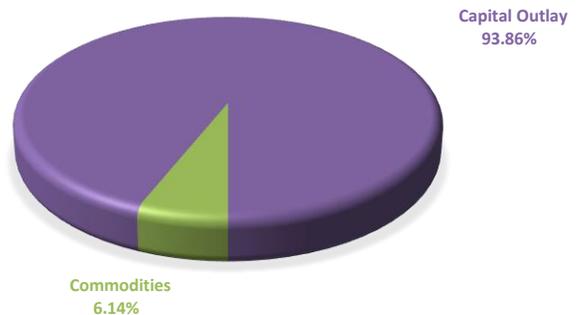
**Special Recreation Fund- 20  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	26,979	25,610	35,614	32,614	35,913	42,913
<b>Receipts:</b>						
Taxes	12,867	10,092	12,918	9,600	14,000	14,128
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>12,867</b>	<b>10,092</b>	<b>12,918</b>	<b>9,600</b>	<b>14,000</b>	<b>14,128</b>
<b>Total Available</b>	<b>39,846</b>	<b>35,702</b>	<b>48,532</b>	<b>42,214</b>	<b>49,913</b>	<b>57,041</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	5,248	-	9,119	-	-	-
Commodities	8,988	88	3,500	5,000	7,000	3,500
Capital Outlay	-	-	-	37,214	-	53,541
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,236</b>	<b>88</b>	<b>12,619</b>	<b>42,214</b>	<b>7,000</b>	<b>57,041</b>
Receipts Over(Under) Expenditures	(1,369)	10,004	299	(32,614)	7,000	(42,913)
Unencumbered Cash December 31	25,610	35,614	35,913	-	42,913	-

**2023 RECEIPTS**



**2023 EXPENDITURES**

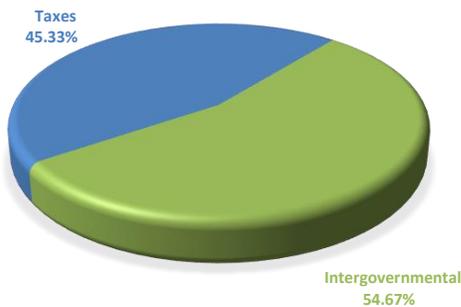


<u>Account Number</u>	Account Name	2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Working Budget	2023 Adopted Budget
<b>20 - SPECIAL RECREATION FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
20-100-4125	Liquor Enforcement Tax	12,866.90	10,092.07	12,918.14	9,600.00	14,000.00	14,128.00
	<b>Taxes Totals:</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>12,918.14</b>	<b>9,600.00</b>	<b>14,000.00</b>	<b>14,128.00</b>
	<b>Revenue Totals:</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>12,918.14</b>	<b>9,600.00</b>	<b>14,000.00</b>	<b>14,128.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
20-530-6214	Other Professional Services	5,248.00	0.00	9,119.10	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>5,248.00</b>	<b>0.00</b>	<b>9,119.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
20-530-7101	Other Supplies/Tools	8,987.92	88.11	3,500.00	5,000.00	7,000.00	3,500.00
	<b>Commodities Totals:</b>	<b>8,987.92</b>	<b>88.11</b>	<b>3,500.00</b>	<b>5,000.00</b>	<b>7,000.00</b>	<b>3,500.00</b>
<b>740 - Capital Outlay</b>							
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	37,214.00	0.00	53,541.00
	<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,214.00</b>	<b>0.00</b>	<b>53,541.00</b>
	<b>Expense Totals:</b>	<b>14,235.92</b>	<b>88.11</b>	<b>12,619.10</b>	<b>42,214.00</b>	<b>7,000.00</b>	<b>57,041.00</b>
	<b>20 - SPECIAL RECREATION FUND Totals:</b>	<b>-1,369.02</b>	<b>10,003.96</b>	<b>299.04</b>	<b>-32,614.00</b>	<b>7,000.00</b>	<b>-42,913.00</b>

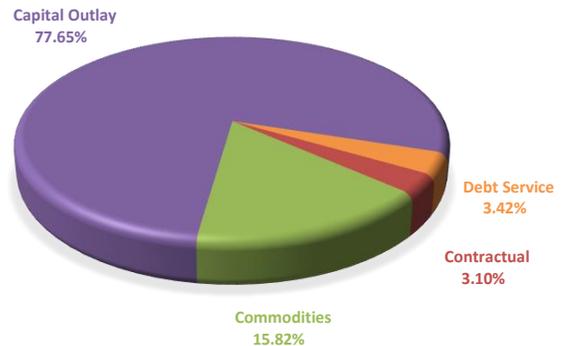
**Special Street Fund-21  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	486,014	684,792	785,482	762,150	777,885	593,685
<b>Receipts:</b>						
Taxes	377,382	356,641	394,286	345,320	367,530	373,190
Use of Money & Property	-	-	-	-	127,500	-
Intergovernmental	127,191	282	128,786	1,033,000	834,645	450,000
Services Revenue	-	-	-	-	-	-
Other Revenue Sources	111	6,144	53,342	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>504,683</b>	<b>363,067</b>	<b>576,414</b>	<b>1,378,320</b>	<b>1,329,675</b>	<b>823,190</b>
<b>Total Available</b>	<b>990,697</b>	<b>1,047,859</b>	<b>1,361,896</b>	<b>2,140,470</b>	<b>2,107,560</b>	<b>1,416,875</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	26,936	49,531	140,107	35,000	35,000	40,000
Commodities	195,887	157,022	201,561	201,000	201,000	204,000
Capital Outlay	83,082	55,824	242,343	1,755,000	1,277,875	1,001,008
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	44,100
<b>Total Expenditures</b>	<b>305,905</b>	<b>262,377</b>	<b>584,011</b>	<b>1,991,000</b>	<b>1,513,875</b>	<b>1,289,108</b>
Receipts Over(Under) Expenditures	198,778	100,690	(7,597)	(612,680)	(184,200)	(465,918)
Unencumbered Cash December 31	684,792	785,482	777,885	149,470	593,685	127,767

**2023 RECEIPTS**



**2023 EXPENDITURES**

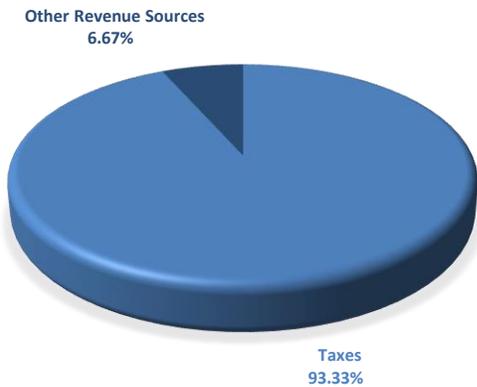


<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>21 - SPECIAL STREET FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
21-100-4126	Highway/Gas Tax	323,989.07	305,269.29	337,817.99	300,070.00	319,520.00	324,440.00
21-100-4136	County Gas Tax	53,392.52	51,371.43	56,467.93	45,250.00	48,010.00	48,750.00
	<b>Taxes Totals:</b>	<b>377,381.59</b>	<b>356,640.72</b>	<b>394,285.92</b>	<b>345,320.00</b>	<b>367,530.00</b>	<b>373,190.00</b>
<b>430 - Use of Money &amp; Property</b>							
21-100-4301	Lease Proceeds	0.00	0.00	0.00	0.00	127,500.00	0.00
	<b>Use of Money &amp; Property Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,500.00</b>	<b>0.00</b>
<b>440 - Intergovernmental</b>							
21-100-4461	Miscellaneous Grants	127,190.83	281.50	128,786.09	1,033,000.00	834,645.00	450,000.00
	<b>Intergovernmental Totals:</b>	<b>127,190.83</b>	<b>281.50</b>	<b>128,786.09</b>	<b>1,033,000.00</b>	<b>834,645.00</b>	<b>450,000.00</b>
<b>470 - Other Revenue Sources</b>							
21-100-4700	Refund of Expenditure	110.60	1,497.41	20,192.31	0.00	0.00	0.00
21-542-4702	Insurance Recovery	0.00	4,646.88	0.00	0.00	0.00	0.00
21-542-4880	Sale of Materials	0.00	0.00	33,150.00	0.00	0.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>110.60</b>	<b>6,144.29</b>	<b>53,342.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>504,683.02</b>	<b>363,066.51</b>	<b>576,414.32</b>	<b>1,378,320.00</b>	<b>1,329,675.00</b>	<b>823,190.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
21-542-6212	Payments to Contractors	24,185.00	19,500.00	90,218.54	25,000.00	25,000.00	15,000.00
21-542-6214	Other Professional Services	2,751.00	18,995.26	49,558.50	10,000.00	10,000.00	25,000.00
21-542-6218	Claims/Losses	0.00	4,160.27	0.00	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	0.00	6,876.00	330.00	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>26,936.00</b>	<b>49,531.53</b>	<b>140,107.04</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>
<b>710 - Commodities</b>							
21-542-7200	Fuel/Oil	39,083.88	26,310.80	29,764.38	35,000.00	35,000.00	40,000.00
21-542-7201	Equipment Repair/Parts/Maintenanc	66,695.93	30,231.90	81,682.39	57,000.00	57,000.00	65,000.00
21-542-7202	Motor Vehicle Repair/Parts	5,871.29	18,674.78	16,004.07	23,000.00	23,000.00	13,000.00
21-542-7204	Building Materials/Repairs	1,417.53	0.00	14.02	1,000.00	1,000.00	1,000.00
21-542-7205	Materials	82,818.56	81,804.41	74,096.17	85,000.00	85,000.00	85,000.00
	<b>Commodities Totals:</b>	<b>195,887.19</b>	<b>157,021.89</b>	<b>201,561.03</b>	<b>201,000.00</b>	<b>201,000.00</b>	<b>204,000.00</b>
<b>740 - Capital Outlay</b>							
21-542-7402	Capital Improvement	0.00	0.00	27,567.97	1,330,000.00	1,022,875.00	851,008.00
21-542-7403	Motor Vehicles	30,907.00	0.00	192,302.00	220,000.00	0.00	0.00
21-542-7405	Machinery/Equipment	52,175.23	55,823.82	22,472.60	205,000.00	255,000.00	150,000.00
	<b>Capital Outlay Totals:</b>	<b>83,082.23</b>	<b>55,823.82</b>	<b>242,342.57</b>	<b>1,755,000.00</b>	<b>1,277,875.00</b>	<b>1,001,008.00</b>
<b>900 - Debt Service</b>							
21-100-9107	Lease/Cert of Participation Payment	0.00	0.00	0.00	0.00	0.00	44,100.00
	<b>Debt Service Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,100.00</b>
	<b>Expense Totals:</b>	<b>305,905.42</b>	<b>262,377.24</b>	<b>584,010.64</b>	<b>1,991,000.00</b>	<b>1,513,875.00</b>	<b>1,289,108.00</b>
	<b>21 - SPECIAL STREET FUND Totals:</b>	<b>198,777.60</b>	<b>100,689.27</b>	<b>-7,596.32</b>	<b>-612,680.00</b>	<b>-184,200.00</b>	<b>-465,918.00</b>

**Tourism & Convention Fund- 23**  
**Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	19,691	28,107	28,280	24,135	36,408	50,398
<b>Receipts:</b>						
Taxes	142,909	127,670	127,489	130,000	130,000	140,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	5,004	-	9,990	10,000
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>142,909</b>	<b>127,670</b>	<b>132,493</b>	<b>130,000</b>	<b>139,990</b>	<b>150,000</b>
<b>Total Available</b>	<b>162,600</b>	<b>155,777</b>	<b>160,773</b>	<b>154,135</b>	<b>176,398</b>	<b>200,398</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	134,493	127,497	124,365	154,135	126,000	120,000
Commodities	-	-	-	-	-	80,398
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>134,493</b>	<b>127,497</b>	<b>124,365</b>	<b>154,135</b>	<b>126,000</b>	<b>200,398</b>
Receipts Over(Under) Expenditures	8,416	173	8,128	(24,135)	13,990	(50,398)
Unencumbered Cash December 31	28,107	28,280	36,408	-	50,398	-

**2023 RECEIPTS**



**2023 EXPENDITURES**

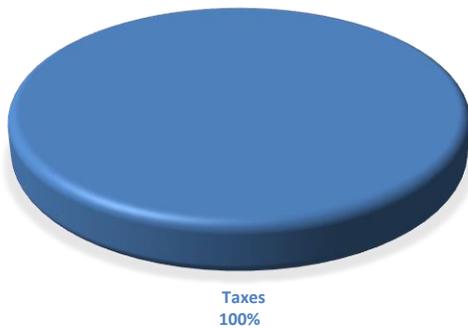


<u>Account</u>	<u>Account Name</u>	<u>2019</u> Actual	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Adopted Budget	<u>2022</u> Working Budget	<u>2023</u> Adopted Budget
<b>23 - CONVENTION AND TOURISM FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
23-100-4127	Transient Guest Tax	142,909.01	127,670.19	127,488.61	130,000.00	130,000.00	140,000.00
	<b>Taxes Totals:</b>	<b>142,909.01</b>	<b>127,670.19</b>	<b>127,488.61</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>140,000.00</b>
<b>470 - Other Revenue Sources</b>							
23-100-4700	Refund of Expenditure	0.00	0.00	0.00	0.00	9,990.00	0.00
23-773-4701	Contributions/Donations	0.00	0.00	5,003.96	0.00	0.00	10,000.00
	<b>Other Revenue Sources Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,003.96</b>	<b>0.00</b>	<b>9,990.00</b>	<b>10,000.00</b>
	<b>Revenue Totals:</b>	<b>142,909.01</b>	<b>127,670.19</b>	<b>132,492.57</b>	<b>130,000.00</b>	<b>139,990.00</b>	<b>150,000.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
23-773-6212	Payments to Contractors	73,269.23	48,997.10	35,360.81	55,000.00	26,000.00	20,000.00
23-773-6214	Other Professional Services	0.00	0.00	9,003.96	9,135.00	10,000.00	10,000.00
23-773-6217	Contributions	58,723.49	75,000.00	80,000.00	90,000.00	90,000.00	90,000.00
23-773-6301	Advertising	2,500.00	3,500.00	0.00	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>134,492.72</b>	<b>127,497.10</b>	<b>124,364.77</b>	<b>154,135.00</b>	<b>126,000.00</b>	<b>120,000.00</b>
<b>710 - Commodities</b>							
23-773-7101	Other Supplies/Tools	0.00	0.00	0.00	0.00	0.00	80,398.00
	<b>Commodities Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,398.00</b>
	<b>Expense Totals:</b>	<b>134,492.72</b>	<b>127,497.10</b>	<b>124,364.77</b>	<b>154,135.00</b>	<b>126,000.00</b>	<b>200,398.00</b>
<b>23 - CONVENTION AND TOURISM FUND Totals:</b>		<b>8,416.29</b>	<b>173.09</b>	<b>8,127.80</b>	<b>-24,135.00</b>	<b>13,990.00</b>	<b>-50,398.00</b>

**Special Alcohol Fund- 26  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	82,456	84,816	93,482	101,682	94,225	89,550
<b>Receipts:</b>						
Taxes	12,867	10,092	12,918	9,600	14,000	14,128
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	4,600	1,450	700	-	825	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>17,467</b>	<b>11,542</b>	<b>13,618</b>	<b>9,600</b>	<b>14,825</b>	<b>14,128</b>
<b>Total Available</b>	<b>99,923</b>	<b>96,358</b>	<b>107,100</b>	<b>111,282</b>	<b>109,050</b>	<b>103,678</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	1,000	1,000	1,000	1,000	4,500	4,500
Commodities	14,107	1,876	11,876	110,282	15,000	99,178
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,107</b>	<b>2,876</b>	<b>12,876</b>	<b>111,282</b>	<b>19,500</b>	<b>103,678</b>
Receipts Over(Under) Expenditures	2,360	8,666	743	(101,682)	(4,675)	(89,550)
Unencumbered Cash December 31	84,816	93,482	94,225	-	89,550	(0)

**2023 RECEIPTS**



**2023 EXPENDITURES**

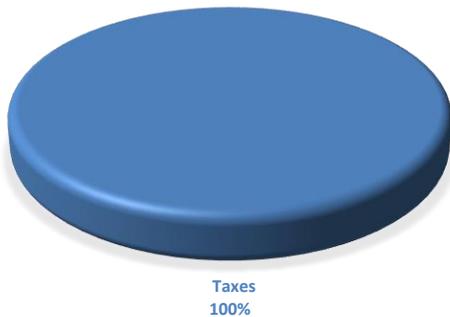


<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>26 - SPECIAL ALCOHOL FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
26-100-4125	Liquor Enforcement Tax	12,866.90	10,092.07	12,918.14	9,600.00	14,000.00	14,128.00
	<b>Taxes Totals:</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>12,918.14</b>	<b>9,600.00</b>	<b>14,000.00</b>	<b>14,128.00</b>
<b>470 - Other Revenue Sources</b>							
26-100-4701	Contributions/Donations	4,600.00	1,450.00	700.00	0.00	825.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>4,600.00</b>	<b>1,450.00</b>	<b>700.00</b>	<b>0.00</b>	<b>825.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>17,466.90</b>	<b>11,542.07</b>	<b>13,618.14</b>	<b>9,600.00</b>	<b>14,825.00</b>	<b>14,128.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
26-100-6217	Contributions	1,000.00	1,000.00	1,000.00	1,000.00	4,500.00	4,500.00
	<b>Contractual Totals:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>4,500.00</b>	<b>4,500.00</b>
<b>710 - Commodities</b>							
26-100-7101	Other Supplies/Tools	14,106.77	1,876.12	11,875.61	110,282.00	15,000.00	99,178.00
	<b>Commodities Totals:</b>	<b>14,106.77</b>	<b>1,876.12</b>	<b>11,875.61</b>	<b>110,282.00</b>	<b>15,000.00</b>	<b>99,178.00</b>
	<b>Expense Totals:</b>	<b>15,106.77</b>	<b>2,876.12</b>	<b>12,875.61</b>	<b>111,282.00</b>	<b>19,500.00</b>	<b>103,678.00</b>
	<b>26 - SPECIAL ALCOHOL FUND Totals:</b>	<b>2,360.13</b>	<b>8,665.95</b>	<b>742.53</b>	<b>-101,682.00</b>	<b>-4,675.00</b>	<b>-89,550.00</b>

**Public Library Fund-27  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	-	-	-	-	-	-
<b>Receipts:</b>						
Taxes	364,784	372,485	392,710	401,700	405,283	457,400
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>364,784</b>	<b>372,485</b>	<b>392,710</b>	<b>401,700</b>	<b>405,283</b>	<b>457,400</b>
<b>Total Available</b>	<b>364,784</b>	<b>372,485</b>	<b>392,710</b>	<b>401,700</b>	<b>405,283</b>	<b>457,400</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	364,784	372,485	392,710	401,700	405,283	457,400
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>364,784</b>	<b>372,485</b>	<b>392,710</b>	<b>401,700</b>	<b>405,283</b>	<b>457,400</b>
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Actual</b>	<b>2022</b> <b>Adopted</b> <b>Budget</b>	<b>2022</b> <b>Working</b> <b>Budget</b>	<b>2023</b> <b>Adopted</b> <b>Budget</b>
<b>27 - PUBLIC LIBRARY FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
27-100-4100	Neighborhood Revitalization	-9,532.11	-9,191.11	-8,903.05	-15,000.00	-15,000.00	-15,000.00
27-100-4101	Current Property Tax	312,262.78	318,478.28	331,455.00	352,692.00	356,275.00	410,399.00
27-100-4102	Motor Vehicle Tax	44,703.61	46,200.10	48,796.46	50,386.00	50,386.00	48,690.00
27-100-4103	RV Tax	387.42	383.55	450.52	447.00	447.00	445.00
27-100-4104	16/20 M Veh	821.51	800.89	868.38	464.00	464.00	866.00
27-100-4106	Delinquent Property Tax	16,138.48	15,810.61	20,041.03	12,000.00	12,000.00	12,000.00
27-100-4107	Excise Tax	2.41	2.68	1.95	0.00	0.00	0.00
27-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	711.00	711.00	0.00
	<b>Taxes Totals:</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>392,710.29</b>	<b>401,700.00</b>	<b>405,283.00</b>	<b>457,400.00</b>
	<b>Revenue Totals:</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>392,710.29</b>	<b>401,700.00</b>	<b>405,283.00</b>	<b>457,400.00</b>
<b>5 - Expense</b>							
<b>800 - Transfers</b>							
27-100-8110	Distribution to Other Agency	364,784.10	372,485.00	392,710.29	401,700.00	405,283.00	457,400.00
	<b>Transfers Totals:</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>392,710.29</b>	<b>401,700.00</b>	<b>405,283.00</b>	<b>457,400.00</b>
	<b>Expense Totals:</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>392,710.29</b>	<b>401,700.00</b>	<b>405,283.00</b>	<b>457,400.00</b>
	<b>27 - PUBLIC LIBRARY FUND Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Land Bank Fund-31  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	-	-	986	986	8,786	7,711
<b>Receipts:</b>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	1,000	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	1,000	8,000	2,500	-	3,500
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>-</b>	<b>1,000</b>	<b>8,000</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>
<b>Total Available</b>	<b>-</b>	<b>1,000</b>	<b>8,986</b>	<b>4,486</b>	<b>8,786</b>	<b>11,211</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	14	200	4,486	65	-
Commodities	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,010	11,211
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>14</b>	<b>200</b>	<b>4,486</b>	<b>1,075</b>	<b>11,211</b>
Receipts Over(Under) Expenditures	-	986	7,800	(986)	(1,075)	(7,711)
Unencumbered Cash December 31	-	986	8,786	-	7,711	0

**2023 RECEIPTS**



Other  
Revenue  
Sources  
100%

**2023 EXPENDITURES**



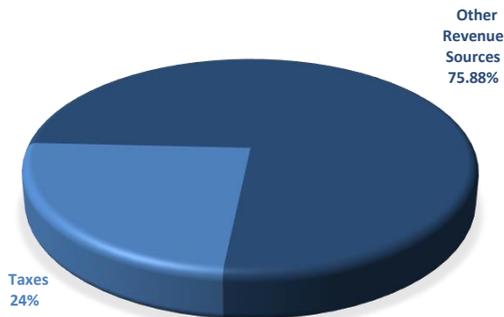
Capital Outlay  
100%

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>31 - LAND BANK</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
31-100-4349	Rental Income	0.00	0.00	0.00	1,000.00	0.00	0.00
	<b>Use of Money &amp; Property Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>470 - Other Revenue Sources</b>							
31-100-4810	Sale of Property	0.00	1,000.00	8,000.00	2,500.00	0.00	3,500.00
	<b>Other Revenue Sources Totals:</b>	<b>0.00</b>	<b>1,000.00</b>	<b>8,000.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>3,500.00</b>
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>1,000.00</b>	<b>8,000.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
31-100-6210	Legal Services	0.00	13.79	0.00	4,486.00	0.00	0.00
31-100-6301	Advertising	0.00	0.00	199.91	0.00	65.00	0.00
	<b>Contractual Totals:</b>	<b>0.00</b>	<b>13.79</b>	<b>199.91</b>	<b>4,486.00</b>	<b>65.00</b>	<b>0.00</b>
<b>740 - Capital Outlay</b>							
31-100-7401	Land/Easements/ROW	0.00	0.00	0.00	0.00	1,010.00	11,211.00
	<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,010.00</b>	<b>11,211.00</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>13.79</b>	<b>199.91</b>	<b>4,486.00</b>	<b>1,075.00</b>	<b>11,211.00</b>
	<b>31 - LAND BANK Totals:</b>	<b>0.00</b>	<b>986.21</b>	<b>7,800.09</b>	<b>-986.00</b>	<b>-1,075.00</b>	<b>-7,711.00</b>

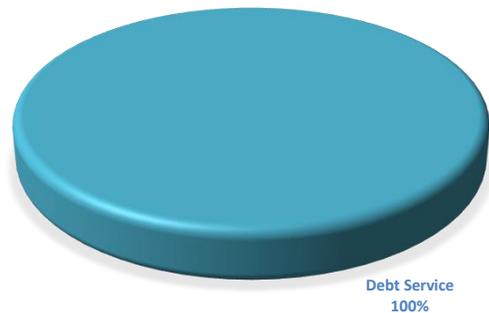
**Bond & Interest Fund-43  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	80,854	129,681	254,022	88,271	113,108	130,221
<b>Receipts:</b>						
Taxes	700,957	686,640	426,166	587,504	592,888	599,504
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	23,094,936	-	-	4,455,000	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	150,000	-	-	1,490,250	1,490,250	1,886,073
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>850,957</b>	<b>23,781,576</b>	<b>426,166</b>	<b>2,077,754</b>	<b>6,538,138</b>	<b>2,485,577</b>
<b>Total Available</b>	<b>931,811</b>	<b>23,911,257</b>	<b>680,188</b>	<b>2,166,025</b>	<b>6,651,246</b>	<b>2,615,798</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	4,455,000	-
Debt Service	802,130	23,657,235	567,080	2,166,025	2,066,025	2,615,798
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>802,130</b>	<b>23,657,235</b>	<b>567,080</b>	<b>2,166,025</b>	<b>6,521,025</b>	<b>2,615,798</b>
Receipts Over(Under) Expenditures	48,827	124,341	(140,914)	(88,271)	17,113	(130,221)
Unencumbered Cash December 31	129,681	254,022	113,108	-	130,221	-

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>43 - BOND &amp; INTEREST FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
43-100-4100	Neighborhood Revitalization	-17,103.75	-16,774.30	-8,135.82	-25,000.00	-25,000.00	-25,000.00
43-100-4101	Current Property Tax	560,342.24	581,305.07	302,880.77	529,974.00	535,358.00	519,369.00
43-100-4102	Motor Vehicle Tax	112,464.32	84,286.48	89,003.39	46,048.00	46,048.00	73,164.00
43-100-4103	RV Tax	972.09	693.08	821.98	408.00	408.00	669.00
43-100-4104	16/20 M Veh	2,134.81	1,553.47	1,578.86	424.00	424.00	1,302.00
43-100-4106	Delinquent Property Tax	42,141.06	35,571.71	40,012.95	35,000.00	35,000.00	30,000.00
43-100-4107	Excise Tax	6.47	4.81	3.55	0.00	0.00	0.00
43-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	650.00	650.00	0.00
	<b>Taxes Totals:</b>	<b>700,957.24</b>	<b>686,640.32</b>	<b>426,165.68</b>	<b>587,504.00</b>	<b>592,888.00</b>	<b>599,504.00</b>
<b>440 - Intergovernmental</b>							
43-100-4420	Sale of Bonds	0.00	21,840,000.00	0.00	0.00	0.00	0.00
43-100-4421	Premium on Sale of Bonds	0.00	1,254,935.80	0.00	0.00	0.00	0.00
43-100-4430	Sale Of Revenue Bonds	0.00	0.00	0.00	0.00	4,455,000.00	0.00
	<b>Intergovernmental Totals:</b>	<b>0.00</b>	<b>23,094,935.80</b>	<b>0.00</b>	<b>0.00</b>	<b>4,455,000.00</b>	<b>0.00</b>
<b>470 - Other Revenue Sources</b>							
43-100-4710	Paid Direct to City	0.00	0.00	0.00	0.00	0.00	393,073.00
43-100-4900	Transfer from Other Fund	150,000.00	0.00	0.00	1,490,250.00	1,490,250.00	1,493,000.00
	<b>Other Revenue Sources Totals:</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,490,250.00</b>	<b>1,490,250.00</b>	<b>1,886,073.00</b>
	<b>Revenue Totals:</b>	<b>850,957.24</b>	<b>23,781,576.12</b>	<b>426,165.68</b>	<b>2,077,754.00</b>	<b>6,538,138.00</b>	<b>2,485,577.00</b>
<b>5 - Expense</b>							
<b>800 - Transfers</b>							
43-100-8002	Transfer to CIP	0.00	0.00	0.00	0.00	4,455,000.00	0.00
	<b>Transfers Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,455,000.00</b>	<b>0.00</b>
<b>900 - Debt Service</b>							
43-100-9101	Interest Payment	0.00	113,735.88	0.00	0.00	0.00	0.00
43-100-9102	Bond/Note Fees	0.00	373,361.40	0.00	0.00	0.00	0.00
43-100-9105	Loan Principal	0.00	314,842.41	0.00	0.00	0.00	0.00
43-100-9200	Emergency Reserve	0.00	22,284,285.52	0.00	100,000.00	0.00	150,000.00
43-880-9100	Principal Payment	730,000.00	515,000.00	515,000.00	1,595,000.00	1,595,000.00	1,830,000.00
43-880-9101	Interest Payment	72,130.00	56,010.00	52,080.00	470,925.00	470,925.00	635,698.00
43-880-9103	Agency Fees	0.00	0.00	0.00	100.00	100.00	100.00
	<b>Debt Service Totals:</b>	<b>802,130.00</b>	<b>23,657,235.21</b>	<b>567,080.00</b>	<b>2,166,025.00</b>	<b>2,066,025.00</b>	<b>2,615,798.00</b>
	<b>Expense Totals:</b>	<b>802,130.00</b>	<b>23,657,235.21</b>	<b>567,080.00</b>	<b>2,166,025.00</b>	<b>6,521,025.00</b>	<b>2,615,798.00</b>
	<b>43 - BOND &amp; INTEREST FUND Totals:</b>	<b>48,827.24</b>	<b>124,340.91</b>	<b>-140,914.32</b>	<b>-88,271.00</b>	<b>17,113.00</b>	<b>-130,221.00</b>

<b>Healthcare Sales Tax -44</b>
<b>Fiscal Year 2023</b>

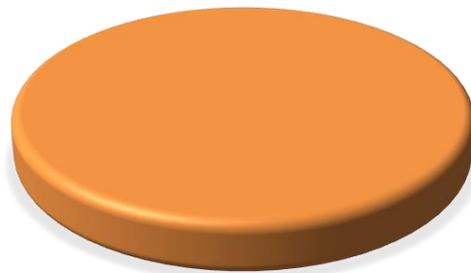
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	-	-	-	-	-	-
<b>Receipts:</b>						
Taxes	1,349,831	1,777,503	1,892,217	1,939,000	1,939,000	2,120,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	3,189,695	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>1,939,000</b>	<b>2,120,000</b>
<b>Total Available</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>1,939,000</b>	<b>2,120,000</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	4,539,526	1,777,503	1,892,217	1,939,000	1,939,000	2,120,000
<b>Total Expenditures</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>1,939,000</b>	<b>2,120,000</b>
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

**2023 RECEIPTS**



Taxes  
100%

**2023 EXPENDITURES**



Transfers  
100%

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>44 - HEALTHCARE SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
44-100-4111	Pledged Debt Sales Tax-95%	1,349,830.95	1,715,170.27	1,744,816.23	1,750,000.00	1,750,000.00	1,800,000.00
44-100-4112	Compensating Use Tax	0.00	62,333.14	147,400.97	189,000.00	189,000.00	320,000.00
	<b>Taxes Totals:</b>	<b>1,349,830.95</b>	<b>1,777,503.41</b>	<b>1,892,217.20</b>	<b>1,939,000.00</b>	<b>1,939,000.00</b>	<b>2,120,000.00</b>
<b>470 - Other Revenue Sources</b>							
44-100-4900	Transfer from Other Fund	3,189,695.32	0.00	0.00	0.00	0.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>3,189,695.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,892,217.20</b>	<b>1,939,000.00</b>	<b>1,939,000.00</b>	<b>2,120,000.00</b>
<b>5 - Expense</b>							
<b>800 - Transfers</b>							
44-100-8003	Transfer to Trustee	4,539,526.27	1,777,503.41	1,892,217.20	1,939,000.00	1,939,000.00	2,120,000.00
	<b>Transfers Totals:</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,892,217.20</b>	<b>1,939,000.00</b>	<b>1,939,000.00</b>	<b>2,120,000.00</b>
	<b>Expense Totals:</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,892,217.20</b>	<b>1,939,000.00</b>	<b>1,939,000.00</b>	<b>2,120,000.00</b>
	<b>44 - HEALTHCARE SALES TAX FUND Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Unpledged Healthcare Sales Tax -45  
Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	-	79,091	189,526	110,320	211,885	261,085
<b>Receipts:</b>						
Taxes	71,044	339,850	312,934	226,000	280,000	180,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	8,047	-	129	200	200	200
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>79,091</b>	<b>339,850</b>	<b>313,063</b>	<b>226,200</b>	<b>280,200</b>	<b>180,200</b>
<b>Total Available</b>	<b>79,091</b>	<b>418,941</b>	<b>502,589</b>	<b>336,520</b>	<b>492,085</b>	<b>441,285</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	3,000	3,000	336,520	231,000	441,285
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	226,415	287,704	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>229,415</b>	<b>290,704</b>	<b>336,520</b>	<b>231,000</b>	<b>441,285</b>
Receipts Over(Under) Expenditures	79,091	110,435	22,359	(110,320)	49,200	(261,085)
Unencumbered Cash December 31	79,091	189,526	211,885	-	261,085	-

**2023 RECEIPTS**



**2023 EXPENDITURES**

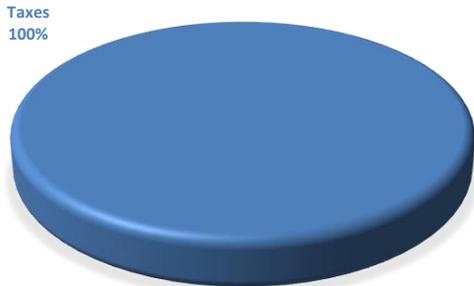


<u>Account Number</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>
<b>45 - UNPLEDGED HEALTHCARE SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
45-100-4110	Healthcare Sales Tax 5%	71,043.75	90,272.11	91,832.43	100,000.00	100,000.00	100,000.00
45-100-4112	Compensating Use Tax	0.00	249,332.52	221,101.48	126,000.00	180,000.00	80,000.00
	<b>Taxes Totals:</b>	<b>71,043.75</b>	<b>339,604.63</b>	<b>312,933.91</b>	<b>226,000.00</b>	<b>280,000.00</b>	<b>180,000.00</b>
<b>430 - Use of Money &amp; Property</b>							
45-100-4350	Interest Income	8,046.78	245.74	129.32	200.00	200.00	200.00
	<b>Use of Money &amp; Property Totals:</b>	<b>8,046.78</b>	<b>245.74</b>	<b>129.32</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
	<b>Revenue Totals:</b>	<b>79,090.53</b>	<b>339,850.37</b>	<b>313,063.23</b>	<b>226,200.00</b>	<b>280,200.00</b>	<b>180,200.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
45-100-6214	Other Professional Services	0.00	3,000.00	3,000.00	336,520.00	0.00	441,285.00
	<b>Contractual Totals:</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>336,520.00</b>	<b>0.00</b>	<b>441,285.00</b>
<b>800 - Transfers</b>							
45-100-8110	Distribution to Other Agency	0.00	226,414.75	287,704.26	0.00	231,000.00	0.00
	<b>Transfers Totals:</b>	<b>0.00</b>	<b>226,414.75</b>	<b>287,704.26</b>	<b>0.00</b>	<b>231,000.00</b>	<b>0.00</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>229,414.75</b>	<b>290,704.26</b>	<b>336,520.00</b>	<b>231,000.00</b>	<b>441,285.00</b>
<b>45 - UNPLEDGED HEALTHCARE SALES TAX FUND Totals:</b>		<b>79,090.53</b>	<b>110,435.62</b>	<b>22,358.97</b>	<b>-110,320.00</b>	<b>49,200.00</b>	<b>-261,085.00</b>

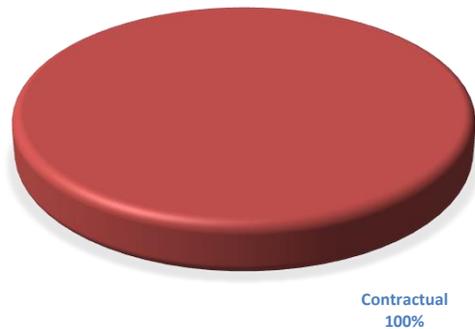
**CID Sales Tax -57**  
**Fiscal Year 2023**

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	ESTIMATED 2022	BUDGETED 2023
Unencumbered Cash January 1	-	979	-	-	-	-
<b>Receipts:</b>						
Taxes	50,979	51,940	63,750	65,000	65,000	70,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>50,979</b>	<b>51,940</b>	<b>63,750</b>	<b>65,000</b>	<b>65,000</b>	<b>70,000</b>
<b>Total Available</b>	<b>50,979</b>	<b>52,919</b>	<b>63,750</b>	<b>65,000</b>	<b>65,000</b>	<b>70,000</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	50,000	52,919	63,750	65,000	65,000	70,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>50,000</b>	<b>52,919</b>	<b>63,750</b>	<b>65,000</b>	<b>65,000</b>	<b>70,000</b>
Receipts Over(Under) Expenditures	979	(979)	-	-	-	-
Unencumbered Cash December 31	979	-	-	-	-	-

**2023 RECEIPTS**



**2023 EXPENDITURES**



<u>Account</u>	<u>Account Name</u>	<u>2019</u> Actual	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Adopted Budget	<u>2022</u> Working Budget	<u>2023</u> Adopted Budget
<b>57 - CID SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
57-100-4110	Sales Tax	50,978.86	51,939.79	63,750.41	65,000.00	65,000.00	70,000.00
	<b>Taxes Totals:</b>	<b>50,978.86</b>	<b>51,939.79</b>	<b>63,750.41</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>70,000.00</b>
	<b>Revenue Totals:</b>	<b>50,978.86</b>	<b>51,939.79</b>	<b>63,750.41</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>70,000.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
57-100-6212	Payments to Contractors	50,000.00	52,918.65	63,750.41	65,000.00	65,000.00	70,000.00
	<b>Contractual Totals:</b>	<b>50,000.00</b>	<b>52,918.65</b>	<b>63,750.41</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>70,000.00</b>
	<b>Expense Totals:</b>	<b>50,000.00</b>	<b>52,918.65</b>	<b>63,750.41</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>70,000.00</b>
	<b>57 - CID SALES TAX FUND Totals:</b>	<b>978.86</b>	<b>-978.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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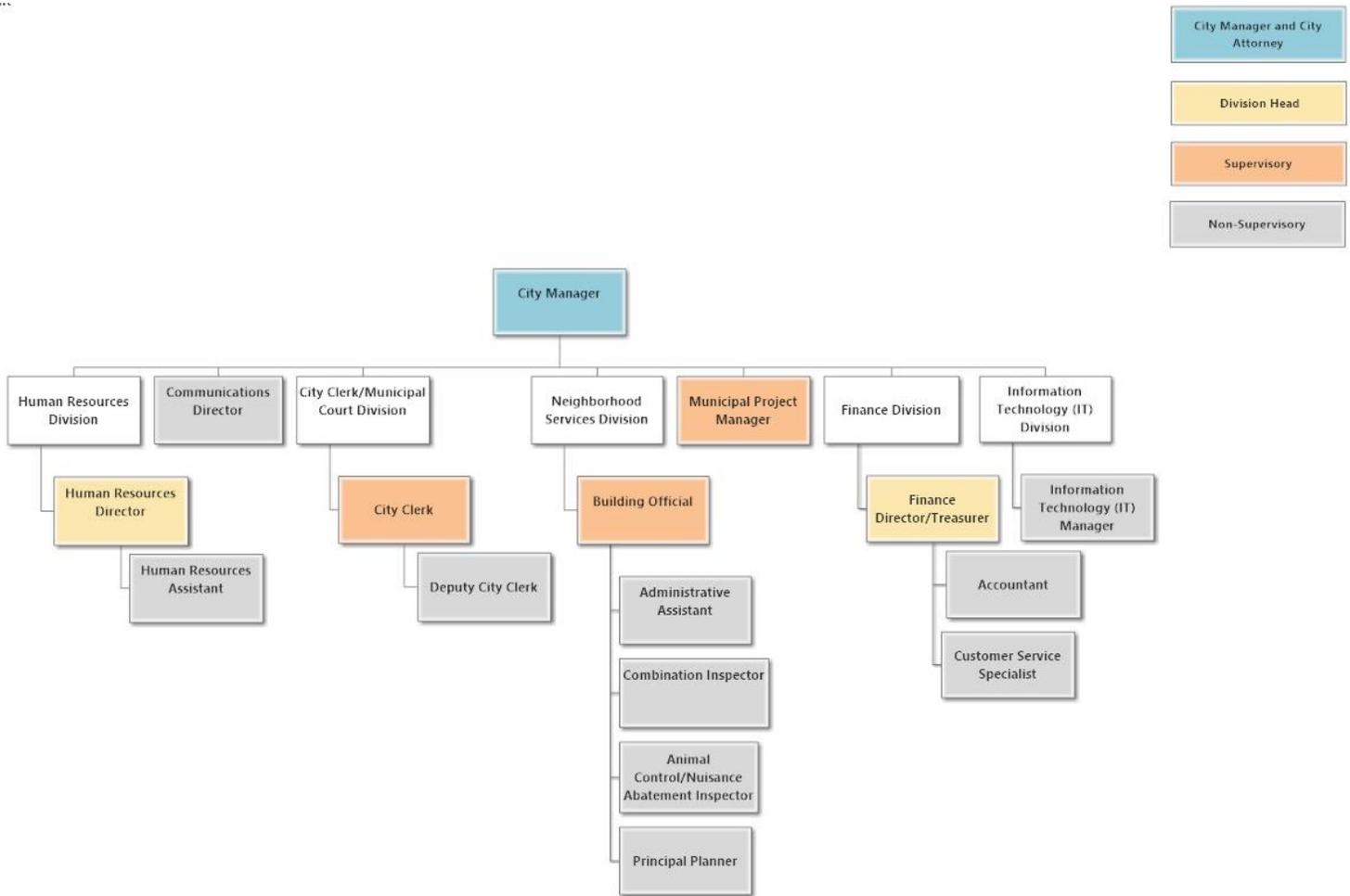
# DEPARTMENT / DIVISION EXPENDITURES

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# CITY MANAGER DEPARTMENT



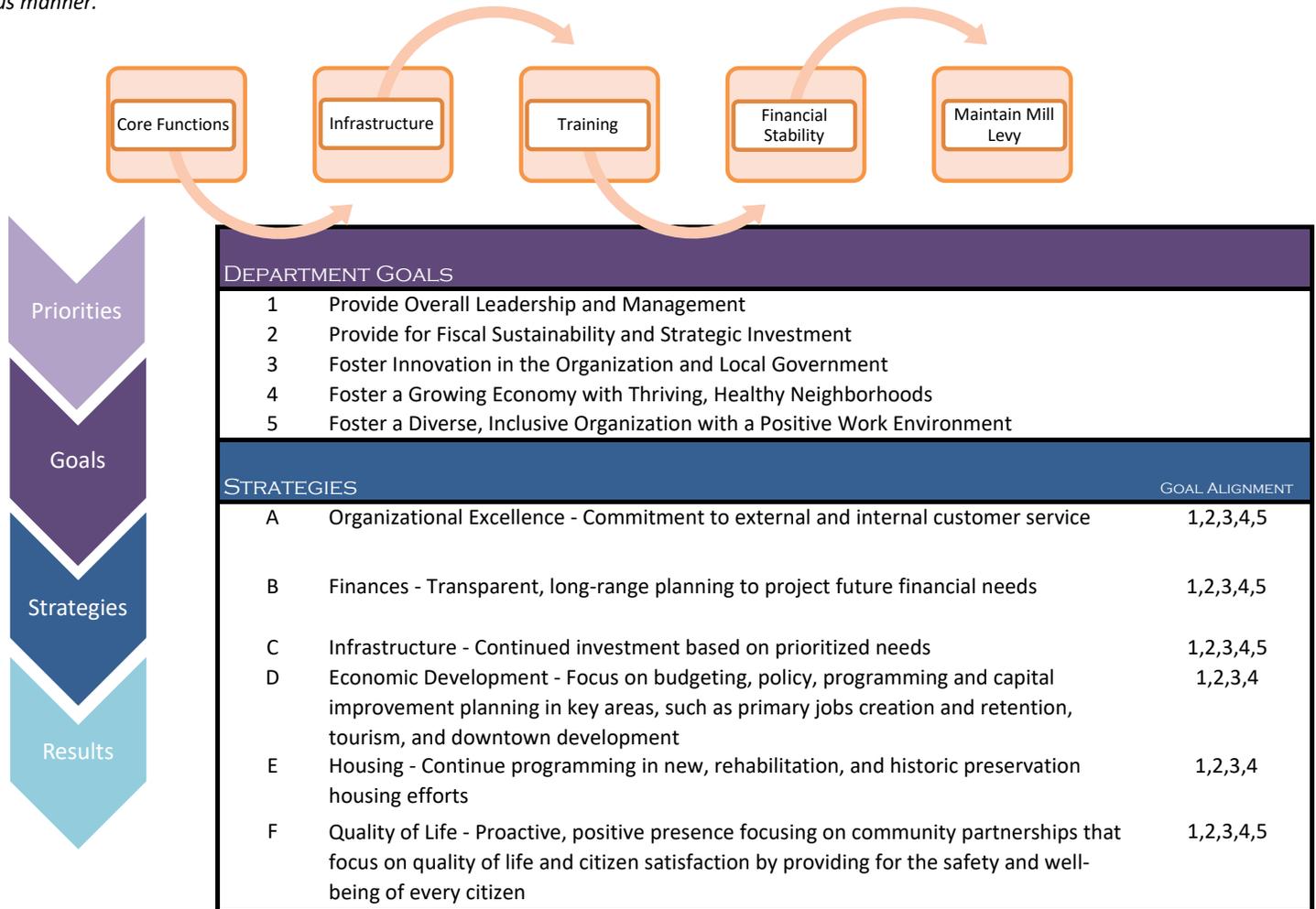
Title	Authorized Positions	FTE			
		2020	2021	2022	2023
City Manager	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Assistant	1	1	1	1	1
Finance Director/Treasurer**	1	2	1	1	1
Accountant	1	1	1	1	1
Customer Service Specialist	1	1	1	1	1
Communications Director	1	1	1	1	1
IT Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Building Official	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Combination Inspector	1	0	1	1	1
Animal Control/Nuisance Abatement	1	1	1	1	1
Principal Planner	1	1	1	1	1
Municipal Project Manager*	1	0.75	1	1	1
<b>Total</b>	<b>16</b>	<b>15.75</b>	<b>16</b>	<b>16</b>	<b>16</b>

\*This job title was changed from Management Assistant to Municipal Project Manager in 2022

\*\*Finance Director and City Treasurer were combined into one position in late 2020

# 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Percentage of advisory board seats filled	100%	92.5%	90.3%	91.6%	92.0%	94.0%	A, D, F
Number of grants applied for	10	13	24	5	6	7	B, C, D, E, F
Percentage of grants awarded	80%	69.2%	83.3%	40.0%	60.0%	80.0%	B, C, D, F

Revenue By Fund	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
General Fund	\$ 1,721,061.92	\$ 1,930,358.00	\$ 1,930,676.00	\$ 2,068,658.00
Water Fund	\$ 133,006.40	\$ 122,700.00	\$ 148,500.00	\$ 166,500.00
Sewer Fund	\$ 77,020.92	\$ 76,900.00	\$ 84,300.00	\$ 110,000.00
Sanitation Fund	\$ 61,454.48	\$ 62,275.00	\$ 70,350.00	\$ 85,850.00
<b>Total Revenues</b>	<b>\$ 1,992,544</b>	<b>\$ 2,192,233</b>	<b>\$ 2,233,826</b>	<b>\$ 2,431,008</b>
Personnel Services	\$ 1,158,786.06	\$ 1,306,788.00	\$ 1,282,191.00	\$ 1,439,988.00
Contractual	\$ 635,096.34	\$ 591,065.00	\$ 657,205.00	\$ 625,090.00
Commodities	\$ 112,030.17	\$ 161,780.00	\$ 153,230.00	\$ 173,130.00
Capital Outlay	\$ 86,631.15	\$ 120,000.00	\$ 134,200.00	\$ 177,000.00
Debt Service	\$ -	\$ 12,600.00	\$ 7,000.00	\$ 15,800.00
<b>Total Expenditures*</b>	<b>\$ 1,992,544</b>	<b>\$ 2,192,233</b>	<b>\$ 2,233,826</b>	<b>\$ 2,431,008</b>
<b>Total Positions / FTE</b>	<b>16/16</b>	<b>16/16</b>	<b>16/16</b>	<b>16/16</b>

\*Departments: 201, 203, 204, 205, 207, 209

# 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 IT Manager, 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
F	Continue as a centralized IT function to ensure costs and resources are directly related to citizen and organization needs	1,3

Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Number of City employees	113	113	114	112	113	113	A, B, E
Number of City residents per City employee	104.1	106.1	105.0	104.1	105.2	105.2	A, B, E
Number of City boards and committees	15	15	15	13	13	13	A, D
Number of City board/committee members	85	85	83	80	80	84	A, D
Regular City Commission agenda packets available (Average # hours prior to meeting)	(5:00P WED)	122.6	134.3	132.5	139	145	A, C
City Facebook page reach (annual total)	30,000	11,459	47,742	33,088	40,000	40,000	A, C, D
Workstations per employee	0.70	0.72	0.71	0.70	0.71	0.71	F
IT Expenditures per workstation	\$550.00	\$380.42	\$551.34	\$601.94	\$553.42	\$553.42	F

# 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Employee turnover rate	14%	21%	16%	33%	20%	15%	G
Number of employee recruitments	20	26	24	26	25	25	A
Number of applications received	500	632	292	313	400	500	A
Safety training attendance rate	50%	21%	5%	6%	25%	30%	B
Number employees on City health plan	100	102	109	108	110	110	A, G
Number of workers' comp claims	20	15	11	16	10	10	B
Number employee appreciation events	6	6	0*	0*	4	6	F

\*Due to Covid, all employee appreciation events had to be cancelled out of precaution. Safety training opportunities were also cancelled due to Covid precautions.

# 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	2019 Actual	2020 Actual*	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Number of court cases filed	2,000	2,230	1,886	1,769	1,954	1,960	A, B
Number of court charges filed	2,300	3,041	2,792	2,555	3,018	2,850	A
Number of court cases closed or dismissed	2,000	2,630	2,385	2,638	2,282	2,480	A
Number of cases referred to District Court	20	36	27	54	75	50	A
Number of diversions processed	80	84	70	146	118	105	C
Total days Municipal Court held	45	47	40	47	47	47	A
Average time to enter citations into system	1 hr	10 min	10 min	30 min	15 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Permits issued same day	90%	95%	95%	95%	95%	95%	A, C
Inspections completed on time	90%	95%	95%	95%	95%	95%	A, C
Total code enforcement cases	400	472	372	590	650	500	B, D
Rate of voluntary compliance	75%	61%	91%	77%	80%	90%	B, D
Rate of forced compliance	25%	38%	38%	19%	15%	10%	B, D
Percentage of abatements turned over to Cowley County for collection efforts	5%	33%	28%	18%	12%	10%	B, D

# FINANCE DIVISION

*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 Division is responsible for all treasury, debt, payroll, accounts payable, accounts receivable, and customer service functions of the City. It is comprised of the Finance Director/Treasurer, Accountant, and Customer Service Specialist.

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.

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.

STRATEGIES		GOAL ALIGNMENT
A	Produce and oversee the production of all financial documents, such as the annual budget; recognized as excellent by peer review	2
B	Meet all deadlines and ensure quality of all financial data; secure cash assets	1
C	Provide the City and Department Heads with accurate financial data	1,2
D	Serve as a resource available for research, analysis and consultation to Departments and citizens during the budget process	1,2,3
E	Collaborate with Auditors to ensure yearly financial statements are completed efficiently and timely	2
F	Complete all payroll and payment processing with a sense of accuracy and urgency	1,2

Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Percentage of Bi-Weekly payroll transactions issued by direct deposit	99%	99.43%	99.23%	99.10%	98.8%	99.0%	F
General Fund Revenue Projection Accuracy	95%	95.15%	91.16%	99.60%	95%	96%	C
Avg Rate of Return on Investments	1.50%	1.77%	0.60%	0.34%	3.50%	3.00%	B
Avg number of calendar days to complete audit fieldwork	3	1	1	1	1	1	E
Direct debt per capita	<\$2500	\$193	\$145	\$140	\$476	\$476	A
Direct debt as % of Assessed Valuation	<30%	3.33%	2.55%	2.50%	7.06%	7.06%	A
GFOA Distinguished Budget Presentation Award: Percentage of criteria rated as outstanding (year submitted for next year)	15%	25%	5%	10%	8%	10%	A
Receive GFOA Distinguished Budget Presentation Award	100%	100%	100%	100%	100%	100%	A

<u>Account</u>	<u>Account Name</u>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted Budget</b>	<b>2022 Working Budget</b>	<b>2023 Adopted Budget</b>
<b>201 - City Commission</b>							
<b>500 - Personnel Services</b>							
01-201-5203	Travel/ Meals/ Lodging	1,132.15	478.84	1,305.98	3,000.00	6,000.00	4,000.00
01-201-5204	Training/Seminars/Conferences	960.00	530.00	941.76	1,500.00	2,500.00	1,500.00
01-201-5205	Dues/Memberships	4,513.46	5,322.00	9,464.45	12,000.00	10,000.00	10,000.00
01-201-5206	Employee Appreciation	12,389.48	1,944.10	7,171.58	14,000.00	14,000.00	15,000.00
<b>500 - Personnel Services Totals:</b>		<b>18,995.09</b>	<b>8,274.94</b>	<b>18,883.77</b>	<b>30,500.00</b>	<b>32,500.00</b>	<b>30,500.00</b>
<b>600 - Contractual</b>							
<b>201 - City Commission</b>							
<b>600 - Contractual</b>							
01-201-6210	Legal Services	0.00	3,000.00	108.00	500.00	500.00	500.00
01-201-6214	Other Professional Services	12,883.38	24,859.00	19,704.76	15,000.00	33,000.00	23,000.00
01-201-6216	Fidelity Bonds	0.00	0.00	225.00	0.00	0.00	0.00
01-201-6217	Contributions	133,392.62	156,945.92	166,215.24	196,010.00	196,010.00	171,510.00
01-201-6301	Advertising	4,904.19	4,340.49	13,559.46	5,000.00	5,000.00	5,000.00
16-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	0.00	12,000.00	12,000.00
18-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	12,000.00	12,000.00	12,000.00
19-201-6214	Other Professional Services	0.00	2,000.00	15,725.00	14,500.00	14,500.00	14,500.00
<b>600 - Contractual Totals:</b>		<b>151,180.19</b>	<b>195,145.41</b>	<b>246,987.46</b>	<b>243,010.00</b>	<b>273,010.00</b>	<b>238,510.00</b>
<b>710 - Commodities</b>							
<b>201 - City Commission</b>							
<b>710 - Commodities</b>							
01-201-7100	Office Supplies/Publications	191.92	428.59	84.53	500.00	500.00	500.00
01-201-7101	Other Supplies/Tools	1,071.01	766.22	985.19	1,000.00	1,000.00	1,000.00
01-201-7102	Clothing/Uniforms	48.50	134.34	0.00	250.00	250.00	250.00
01-201-7103	Food Supply	3,569.00	2,633.18	2,475.26	3,500.00	4,000.00	3,500.00
<b>710 - Commodities Totals:</b>		<b>4,880.43</b>	<b>3,962.33</b>	<b>3,544.98</b>	<b>5,250.00</b>	<b>5,750.00</b>	<b>5,250.00</b>
<b>740 - Capital Outlay</b>							
01-201-7503	Audio/Visual Equipment	0.00	12,206.29	0.00	2,000.00	2,000.00	2,000.00
<b>740 - Capital Outlay Totals:</b>		<b>0.00</b>	<b>12,206.29</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>201 - City Commission Totals:</b>		<b>175,055.71</b>	<b>219,588.97</b>	<b>269,416.21</b>	<b>280,760.00</b>	<b>313,260.00</b>	<b>276,260.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>203 - City Manager</b>							
<b>500 - Personnel Services</b>							
01-203-5100	Full Time Salary	355,924.95	402,448.70	352,732.57	386,382.00	390,000.00	441,728.00
01-203-5102	Overtime Salary	1,416.32	2,154.61	1,557.71	1,313.00	1,600.00	1,450.00
01-203-5103	SS/Medi Taxes	25,717.50	30,050.18	25,808.37	29,659.00	32,000.00	33,903.00
01-203-5106	KPERS	35,310.14	35,177.73	32,983.94	38,382.00	39,000.00	41,800.00
01-203-5111	Life Insurance	191.54	200.65	181.71	198.00	198.00	209.00
01-203-5112	Medical/Dental Insurance	37,759.16	39,917.17	46,616.82	54,632.00	50,000.00	95,899.00
01-203-5113	Unemployment Insurance	0.00	776.28	11.67	2,132.00	1,200.00	2,438.00
01-203-5114	Workers Comp	211.59	256.53	418.00	528.00	340.00	1,800.00
01-203-5202	Employment Services	41.10	840.10	230.11	300.00	1,500.00	300.00
01-203-5203	Travel/ Meals/ Lodging	4,936.28	592.75	3,813.81	5,000.00	7,500.00	5,500.00
01-203-5204	Training/Seminars/Conferences	2,604.00	928.00	2,723.20	2,500.00	3,500.00	2,500.00
01-203-5205	Dues/Memberships	1,759.09	2,348.87	3,436.40	2,300.00	5,500.00	3,500.00
01-203-5206	Employee Appreciation	0.00	730.31	1,050.00	0.00	0.00	0.00
01-203-5207	Moving Expenses	0.00	9,907.84	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>465,871.67</b>	<b>526,329.72</b>	<b>471,564.31</b>	<b>523,326.00</b>	<b>532,338.00</b>	<b>631,027.00</b>
<b>600 - Contractual</b>							
01-203-6104	Telephone	2,767.25	2,938.03	5,715.33	3,000.00	4,500.00	3,500.00
01-203-6214	Other Professional Services	2,974.72	2,954.72	33,505.32	8,000.00	21,000.00	4,000.00
01-203-6301	Advertising	0.00	550.40	625.00	500.00	500.00	750.00
01-203-6302	Equipment Rental	1,881.53	4,522.97	5,446.26	3,500.00	3,500.00	5,000.00
<b>600 - Contractual Totals:</b>		<b>7,623.50</b>	<b>10,966.12</b>	<b>45,291.91</b>	<b>15,000.00</b>	<b>29,500.00</b>	<b>13,250.00</b>
<b>710 - Commodities</b>							
01-203-7100	Office Supplies/Publications	3,178.52	3,355.57	1,842.07	2,000.00	2,000.00	2,000.00
01-203-7101	Other Supplies/Tools	573.04	2,420.89	762.92	750.00	750.00	750.00
01-203-7102	Clothing/Uniforms	0.00	589.06	394.50	500.00	500.00	500.00
01-203-7103	Food Supply	106.51	99.03	8.98	50.00	50.00	100.00
01-203-7110	Postage/Shipping	11.00	34.70	343.16	100.00	100.00	100.00
<b>710 - Commodities Totals:</b>		<b>3,869.07</b>	<b>6,499.25</b>	<b>3,351.63</b>	<b>3,400.00</b>	<b>3,400.00</b>	<b>3,450.00</b>
<b>740 - Capital Outlay</b>							
01-203-7405	Machinery/Equipment	0.00	0.00	0.00	500.00	500.00	500.00
01-203-7406	Office Equipment/Furniture	3,045.12	0.00	0.00	500.00	500.00	500.00
01-203-7504	Computer Equipment	2,676.20	3,796.79	3,052.56	1,500.00	2,300.00	2,500.00
01-203-7505	Computer Software	1,574.52	2,987.11	5,482.87	3,500.00	4,500.00	5,000.00
<b>740 - Capital Outlay Totals:</b>		<b>7,295.84</b>	<b>6,783.90</b>	<b>8,535.43</b>	<b>6,000.00</b>	<b>7,800.00</b>	<b>8,500.00</b>
<b>203 - City Manager Totals:</b>		<b>484,660.08</b>	<b>550,578.99</b>	<b>528,743.28</b>	<b>547,726.00</b>	<b>573,038.00</b>	<b>656,227.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>204 - Court</b>							
<b>500 - Personnel Services</b>							
01-204-5100	Full Time Salary	31,705.65	33,070.43	60,983.56	65,407.00	51,000.00	57,950.00
01-204-5102	Overtime Salary	1,414.10	2,151.67	2,519.30	2,424.00	2,424.00	1,350.00
01-204-5103	SS/Medi Taxes	2,358.99	2,549.34	4,680.04	4,839.00	4,400.00	4,250.00
01-204-5106	KPERS	3,272.23	3,387.57	5,934.71	6,595.00	5,700.00	5,600.00
01-204-5111	Life Insurance	21.11	22.10	62.45	66.00	66.00	44.00
01-204-5112	Medical/Dental Insurance	5,405.30	5,771.79	12,397.57	15,069.00	10,000.00	11,855.00
01-204-5113	Unemployment Insurance	168.80	65.61	2.09	366.00	150.00	319.00
01-204-5114	Workers Comp	52.90	51.31	69.67	94.00	114.00	81.00
01-204-5203	Travel/ Meals/ Lodging	0.00	0.00	481.12	400.00	400.00	400.00
01-204-5204	Training/Seminars/Conferences	0.00	50.00	100.00	150.00	150.00	150.00
01-204-5205	Dues/Memberships	150.00	150.00	341.18	200.00	200.00	200.00
<b>500 - Personnel Services Totals:</b>		<b>44,549.08</b>	<b>47,269.82</b>	<b>87,571.69</b>	<b>95,610.00</b>	<b>74,604.00</b>	<b>82,199.00</b>
<b>600 - Contractual</b>							
01-204-6104	Telephone	461.21	489.67	914.10	600.00	750.00	700.00
01-204-6210	Legal Services	157.50	0.00	0.00	150.00	5,700.00	150.00
01-204-6213	Translation Services	1,712.50	1,429.70	1,887.55	2,000.00	2,000.00	2,000.00
01-204-6214	Other Professional Services	246.14	216.70	50.35	250.00	250.00	250.00
01-204-6216	Fidelity Bonds	109.98	0.00	0.00	0.00	0.00	0.00
01-204-6401	Appointed Attorney Fees	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-204-6403	Judge Fees	46,695.09	48,310.01	52,000.00	52,000.00	52,000.00	52,000.00
<b>600 - Contractual Totals:</b>		<b>49,382.42</b>	<b>50,446.08</b>	<b>54,852.00</b>	<b>56,000.00</b>	<b>61,700.00</b>	<b>56,100.00</b>
<b>710 - Commodities</b>							
01-204-7100	Office Supplies/Publications	1,850.74	1,248.97	2,162.14	1,200.00	2,500.00	2,300.00
01-204-7101	Other Supplies/Tools	0.00	88.04	29.75	100.00	200.00	100.00
01-204-7102	Clothing/Uniforms	0.00	62.50	0.00	100.00	100.00	100.00
<b>710 - Commodities Totals:</b>		<b>1,850.74</b>	<b>1,399.51</b>	<b>2,191.89</b>	<b>1,400.00</b>	<b>2,800.00</b>	<b>2,500.00</b>
<b>740 - Capital Outlay</b>							
01-204-7406	Office Equipment/Furniture	0.00	599.04	0.00	0.00	0.00	0.00
01-204-7504	Computer Equipment	39.00	0.00	0.00	0.00	0.00	0.00
01-204-7505	Computer Software	2,915.99	2,957.87	3,105.76	4,500.00	3,500.00	0.00
<b>740 - Capital Outlay Totals:</b>		<b>2,954.99</b>	<b>3,556.91</b>	<b>3,105.76</b>	<b>4,500.00</b>	<b>3,500.00</b>	<b>0.00</b>
<b>204 - Court Totals:</b>		<b>98,737.23</b>	<b>102,672.32</b>	<b>147,721.34</b>	<b>157,510.00</b>	<b>142,604.00</b>	<b>140,799.00</b>

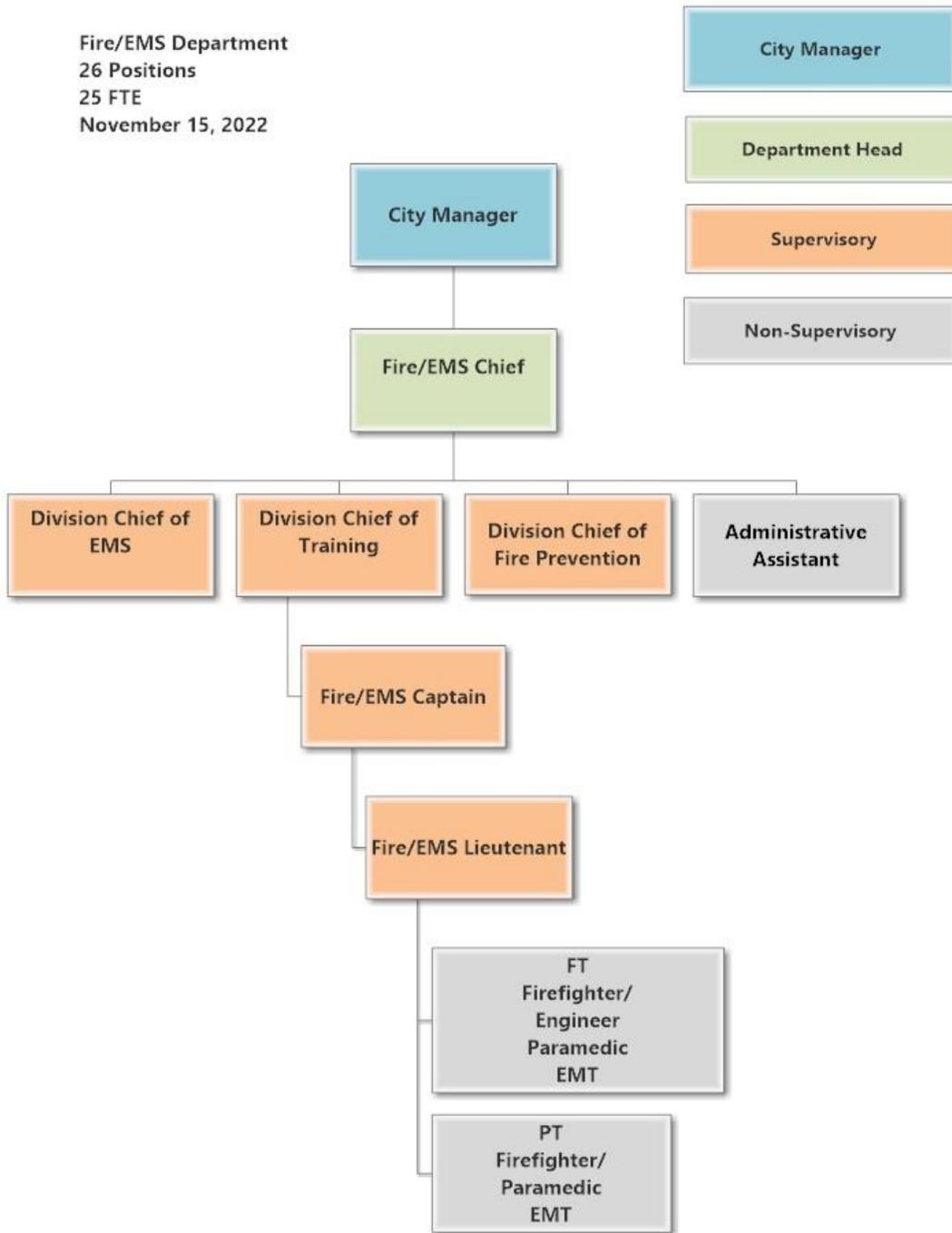
<u>Account</u>	<u>Account Name</u>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted Budget</b>	<b>2022 Working Budget</b>	<b>2023 Adopted Budget</b>
<b>205 - Legal Counsel</b>							
<b>500 - Personnel Services</b>							
01-205-5100	Full Time Salary	80,042.43	0.00	0.00	0.00	0.00	0.00
01-205-5103	SS/Medi Taxes	6,123.10	0.00	0.00	0.00	0.00	0.00
01-205-5113	Unemployment Insurance	440.19	0.00	0.00	0.00	0.00	0.00
01-205-5114	Workers Comp	105.80	108.98	0.00	0.00	0.00	0.00
01-205-5203	Travel/ Meals/ Lodging	0.00	0.00	25.13	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	0.00	0.00	120.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	82.69	204.00	185.00	250.00	250.00	250.00
<b>500 - Personnel Services Totals:</b>		<b>86,794.21</b>	<b>312.98</b>	<b>330.13</b>	<b>1,250.00</b>	<b>1,250.00</b>	<b>1,250.00</b>
<b>600 - Contractual</b>							
01-205-6210	Legal Services	51,323.94	77,679.56	95,936.50	90,000.00	90,000.00	94,000.00
01-205-6214	Other Professional Services	72.00	126.00	0.00	200.00	200.00	200.00
16-205-6210	Legal Services	7,680.53	10,842.38	12,937.46	10,000.00	13,000.00	13,000.00
<b>600 - Contractual Totals:</b>		<b>59,076.47</b>	<b>88,647.94</b>	<b>108,873.96</b>	<b>100,200.00</b>	<b>103,200.00</b>	<b>107,200.00</b>
<b>710 - Commodities</b>							
01-205-7100	Office Supplies/Publications	326.10	0.00	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	115.95	0.00	0.00	100.00	100.00	100.00
<b>710 - Commodities Totals:</b>		<b>442.05</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>
<b>205 - Legal Counsel Totals:</b>		<b>146,312.73</b>	<b>88,960.92</b>	<b>109,204.09</b>	<b>101,800.00</b>	<b>104,800.00</b>	<b>108,800.00</b>

<u>Account Number</u>	<u>Account Name</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Working Budget</u>	<u>2023 Adopted Budget</u>
<b>207 - Neighborhood Services</b>							
<b>500 - Personnel Services</b>							
01-207-5100	Full Time Salary	127,599.14	127,921.15	162,870.92	178,997.00	186,000.00	200,650.00
01-207-5102	Overtime Salary	948.90	766.09	1,689.93	859.00	3,500.00	950.00
01-207-5103	SS/Medi Taxes	9,060.35	9,329.01	12,029.68	13,693.00	15,000.00	15,018.00
01-207-5106	KPERS	12,701.95	12,380.51	14,935.16	17,806.00	18,500.00	19,000.00
01-207-5111	Life Insurance	112.82	107.10	141.09	176.00	225.00	176.00
01-207-5112	Medical/Dental Insurance	41,294.87	40,990.43	42,926.61	68,211.00	49,000.00	55,783.00
01-207-5113	Unemployment Insurance	647.23	239.80	5.34	989.00	500.00	1,084.00
01-207-5114	Workers Comp	6,334.58	6,756.90	8,042.89	11,166.00	6,522.00	11,583.00
01-207-5202	Employment Services	13.70	280.70	404.50	200.00	200.00	200.00
01-207-5203	Travel/ Meals/ Lodging	2,263.59	407.53	728.96	2,500.00	2,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,810.69	1,270.45	2,944.50	2,000.00	2,500.00	2,000.00
01-207-5205	Dues/Memberships	420.76	1,630.48	894.36	1,700.00	1,700.00	1,700.00
01-207-5206	Employee Appreciation	0.00	138.30	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>203,208.58</b>	<b>202,218.45</b>	<b>247,613.94</b>	<b>298,297.00</b>	<b>286,147.00</b>	<b>310,644.00</b>
<b>600 - Contractual</b>							
01-207-6102	Electricity	0.00	78.42	129.30	500.00	0.00	500.00
01-207-6104	Telephone	6,393.60	7,001.40	8,867.81	7,300.00	4,000.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	480.12	500.00	600.00	600.00
01-207-6212	Payments to Contractors	20,087.62	0.00	3,310.02	0.00	0.00	0.00
01-207-6214	Other Professional Services	22,634.67	35,175.85	31,142.58	25,000.00	25,000.00	25,000.00
01-207-6215	Other Insurances	1,789.79	2,292.13	2,722.99	3,500.00	4,000.00	4,500.00
01-207-6301	Advertising	0.00	58.94	211.01	60.00	60.00	60.00
<b>600 - Contractual Totals:</b>		<b>51,385.80</b>	<b>45,086.86</b>	<b>46,863.83</b>	<b>36,860.00</b>	<b>33,660.00</b>	<b>37,960.00</b>
<b>710 - Commodities</b>							
01-207-7100	Office Supplies/Publications	2,530.62	1,812.98	10,435.16	2,500.00	1,500.00	2,500.00
01-207-7101	Other Supplies/Tools	2,713.58	2,756.62	2,585.40	2,500.00	2,500.00	2,500.00
01-207-7102	Clothing/Uniforms	64.55	62.50	956.84	200.00	200.00	200.00
01-207-7110	Postage/Shipping	62.45	17.90	29.78	30.00	30.00	30.00
01-207-7115	Building Demolition	0.00	6,251.70	11,260.02	50,000.00	35,000.00	50,000.00
01-207-7200	Fuel/Oil	3,289.14	2,238.70	3,346.73	3,500.00	5,500.00	5,500.00
01-207-7201	Equipment Repair/Parts/Maintenance	4,957.77	420.83	365.91	2,000.00	1,000.00	2,000.00
01-207-7202	Motor Vehicle Repair/Parts	451.78	1,500.67	2,099.91	4,950.00	1,500.00	2,950.00
01-207-7301	Refunds	0.00	0.00	1,200.00	0.00	0.00	0.00
<b>710 - Commodities Totals:</b>		<b>14,069.89</b>	<b>15,061.90</b>	<b>32,279.75</b>	<b>65,680.00</b>	<b>47,230.00</b>	<b>65,680.00</b>
<b>740 - Capital Outlay</b>							
01-207-7405	Machinery/Equipment	27,234.40	0.00	0.00	20,000.00	35,000.00	22,000.00
01-207-7504	Computer Equipment	1,032.99	1,569.99	1,321.04	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	1,297.28	241.85	416.00	1,500.00	3,400.00	4,500.00
<b>740 - Capital Outlay Totals:</b>		<b>29,564.67</b>	<b>1,811.84</b>	<b>1,737.04</b>	<b>23,000.00</b>	<b>39,900.00</b>	<b>28,000.00</b>
<b>900 - Debt Service</b>							
01-207-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	7,000.00	15,800.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600.00</b>	<b>7,000.00</b>	<b>15,800.00</b>
<b>207 - Neighborhood Services Totals:</b>		<b>298,228.94</b>	<b>264,179.05</b>	<b>328,494.56</b>	<b>436,437.00</b>	<b>413,937.00</b>	<b>458,084.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2019</b> Actual	<b>2020</b> Actual	<b>2021</b> Actual	<b>2022</b> Adopted Budget	<b>2022</b> Working Budget	<b>2023</b> Adopted Budget
<b>209 - Finance</b>							
<b>500 - Personnel Services</b>							
01-209-5100	Full Time Salary	277,037.77	294,016.67	214,547.55	218,433.00	228,000.00	240,000.00
01-209-5102	Overtime Salary	2,749.51	4,030.91	5,749.40	4,040.00	3,000.00	4,000.00
01-209-5103	SS/Medi Taxes	20,227.33	21,498.64	15,573.06	17,019.00	18,000.00	18,216.00
01-209-5106	KPERS	27,646.94	26,636.32	20,548.47	22,025.00	23,000.00	22,455.00
01-209-5111	Life Insurance	170.12	167.45	133.41	132.00	132.00	132.00
01-209-5112	Medical/Dental Insurance	44,596.97	46,944.42	51,116.16	59,421.00	54,000.00	62,524.00
01-209-5113	Unemployment Insurance	0.00	556.03	6.97	1,224.00	750.00	1,310.00
01-209-5114	Workers Comp	317.39	359.14	278.67	311.00	170.00	331.00
01-209-5202	Employment Services	687.36	73.02	66.80	250.00	250.00	250.00
01-209-5203	Travel/ Meals/ Lodging	3,361.57	445.75	206.96	4,000.00	1,000.00	4,000.00
01-209-5204	Training/Seminars/Conferences	629.00	180.00	500.00	5,000.00	1,500.00	5,000.00
01-209-5205	Dues/Memberships	899.48	813.84	471.77	1,000.00	600.00	1,000.00
01-209-5206	Employee Appreciation	210.52	1,606.85	0.00	0.00	0.00	0.00
16-209-5204	Training/Seminars/Conferences	10,800.00	11,016.00	11,016.00	12,000.00	12,000.00	12,000.00
16-209-5205	Dues/Memberships	764.50	795.50	795.50	800.00	800.00	800.00
16-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
18-209-5204	Training/Seminars/Conferences	6,480.00	6,609.60	6,609.60	6,800.00	6,800.00	7,000.00
18-209-5205	Dues/Memberships	458.70	477.30	477.30	500.00	500.00	500.00
18-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
19-209-5204	Training/Seminars/Conferences	4,320.00	4,406.40	4,406.40	4,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	305.80	318.20	318.20	350.00	350.00	350.00
19-209-5206	Employee Appreciation	0.00	1,525.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>401,662.96</b>	<b>425,527.04</b>	<b>332,822.22</b>	<b>357,805.00</b>	<b>355,352.00</b>	<b>384,368.00</b>
<b>600 - Contractual</b>							
01-209-6104	Telephone	8,862.47	9,050.55	12,999.66	10,000.00	5,500.00	5,000.00
01-209-6105	Other Utility Services	18,962.28	20,622.87	20,125.03	22,500.00	20,000.00	22,500.00
01-209-6211	Auditing	15,657.50	15,690.00	13,960.00	21,370.00	17,735.00	21,370.00
01-209-6214	Other Professional Services	18,495.22	7,317.82	7,249.05	8,200.00	14,500.00	15,000.00
01-209-6215	Other Insurances	0.00	-146.00	0.00	100.00	100.00	100.00
01-209-6216	Fidelity Bonds	0.00	109.84	0.00	0.00	0.00	0.00
01-209-6217	Contributions	0.00	4,300.00	0.00	0.00	0.00	0.00
01-209-6301	Advertising	639.48	405.12	536.34	700.00	700.00	700.00
01-209-6302	Equip Rental/Maintenance Contract	16,729.07	16,634.76	6,208.92	7,500.00	10,000.00	7,500.00
01-209-6303	License Fees	369.50	365.50	0.00	400.00	400.00	400.00
01-209-6305	Service Charges	4,908.96	5,596.29	5,935.25	6,000.00	6,200.00	6,500.00
16-209-6214	Other Professional Services	1,450.78	483.50	1,444.30	1,200.00	4,000.00	4,000.00
16-209-6305	Service Charges	25,253.70	28,861.18	31,806.48	30,000.00	35,000.00	35,000.00
18-209-6214	Other Professional Services	745.32	72.00	104.00	600.00	6,000.00	12,000.00
18-209-6305	Service Charges	12,626.92	14,430.66	15,903.31	15,500.00	15,500.00	17,000.00
19-209-6214	Other Professional Services	489.15	48.00	52.00	425.00	5,000.00	8,000.00
19-209-6305	Service Charges	12,626.59	14,430.33	15,902.84	15,500.00	15,500.00	17,000.00
<b>600 - Contractual Totals:</b>		<b>137,816.94</b>	<b>138,272.42</b>	<b>132,227.18</b>	<b>139,995.00</b>	<b>156,135.00</b>	<b>172,070.00</b>
<b>710 - Commodities</b>							
01-209-7100	Office Supplies/Publications	4,841.40	5,570.57	4,755.56	5,500.00	5,500.00	5,500.00
01-209-7101	Other Supplies/Tools	1,188.60	1,142.55	1,475.33	1,500.00	1,500.00	1,500.00
01-209-7102	Clothing/Uniforms	0.00	505.50	93.00	500.00	500.00	700.00
01-209-7110	Postage/Shipping	6,027.50	8,031.00	9,016.45	12,000.00	12,000.00	12,000.00
16-209-7100	Office Supplies/Publications	3,379.95	2,609.08	837.96	2,000.00	2,000.00	2,000.00
16-209-7101	Other Supplies/Tools	0.00	0.00	0.00	200.00	200.00	200.00
16-209-7110	Postage/Shipping	12,000.00	15,375.54	26,544.96	30,000.00	33,000.00	35,000.00
18-209-7100	Office Supplies/Publications	5,040.09	1,434.06	1,112.17	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	4,200.00	9,225.33	15,926.97	18,000.00	20,000.00	20,000.00
19-209-7100	Office Supplies/Publications	1,388.83	968.99	281.54	1,000.00	1,000.00	1,000.00
19-209-7110	Postage/Shipping	4,800.00	6,150.22	10,617.98	12,000.00	15,000.00	15,000.00
<b>710 - Commodities Totals:</b>		<b>42,866.37</b>	<b>51,012.84</b>	<b>70,661.92</b>	<b>85,700.00</b>	<b>93,700.00</b>	<b>95,900.00</b>
<b>740 - Capital Outlay</b>							
01-209-7405	Machinery/Equipment	881.28	-881.28	0.00	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	0.00	1,507.45	0.00	3,500.00	1,000.00	3,500.00
01-209-7504	Computer Equipment	1,620.21	1,219.37	2,267.93	3,000.00	1,500.00	1,500.00
01-209-7505	Computer Software	3,293.60	4,525.26	3,773.16	5,000.00	5,000.00	15,000.00
16-209-7405	Machinery/Equipment	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	1,477.44	1,787.17	1,867.30	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	28,735.88	24,070.13	30,031.44	32,000.00	32,000.00	48,000.00
18-209-7504	Computer Equipment	1,118.66	1,204.56	2,097.63	2,500.00	2,500.00	2,500.00
18-209-7505	Computer Software	18,601.95	14,335.80	19,064.94	18,000.00	18,000.00	36,000.00
19-209-7504	Computer Equipment	939.24	1,356.11	860.42	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	11,605.06	9,359.33	13,290.10	12,500.00	13,000.00	24,000.00
<b>740 - Capital Outlay Totals:</b>		<b>68,273.32</b>	<b>58,483.90</b>	<b>73,252.92</b>	<b>84,500.00</b>	<b>81,000.00</b>	<b>138,500.00</b>
<b>209 - Finance Totals:</b>		<b>650,619.59</b>	<b>673,296.20</b>	<b>608,964.24</b>	<b>668,000.00</b>	<b>686,187.00</b>	<b>790,838.00</b>
<b>City Manager Division Totals</b>		<b>1,853,614.28</b>	<b>1,899,276.45</b>	<b>1,992,543.72</b>	<b>2,192,233.00</b>	<b>2,233,826.00</b>	<b>2,431,008.00</b>

# FIRE - EMS DEPARTMENT

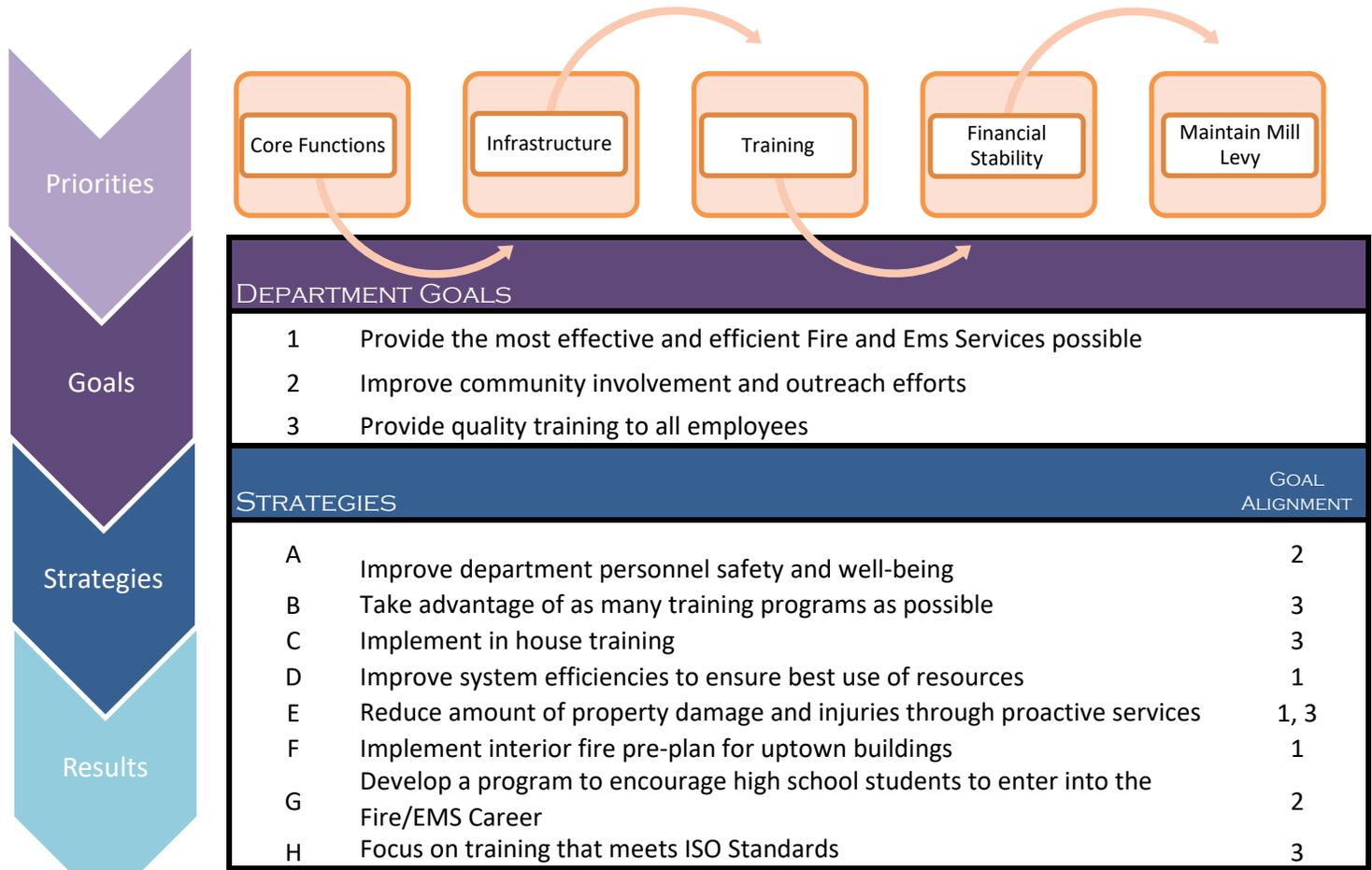
Fire/EMS Department  
 26 Positions  
 25 FTE  
 November 15, 2022



Title	Authorized Positions	FTE			
		2020	2021	2022	2023
Fire/EMS Chief	1	1	1	1	1
Fire/EMS Captain	3	3	3	3	3
Fire/EMS Lieutenant	3	3	3	3	3
Firefighter EMT/Paramedic	16	16	16	16	16
Emergency Medical Services Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>

# 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.*



DEPARTMENT GOALS	
1	Provide the most effective and efficient Fire and Ems Services possible
2	Improve community involvement and outreach efforts
3	Provide quality training to all employees

STRATEGIES		GOAL ALIGNMENT
A	Improve department personnel safety and well-being	2
B	Take advantage of as many training programs as possible	3
C	Implement in house training	3
D	Improve system efficiencies to ensure best use of resources	1
E	Reduce amount of property damage and injuries through proactive services	1, 3
F	Implement interior fire pre-plan for uptown buildings	1
G	Develop a program to encourage high school students to enter into the Fire/EMS Career	2
H	Focus on training that meets ISO Standards	3

Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Total Fire Calls	500	360	574	573	500	500	F
Total EMS Calls	2100	2016	1922	2009	2100	2100	F
Total Fire operations expenditures per capita	\$150	\$113	\$118	\$112	\$120	\$120	A-F
Number of Inspections performed	80	107	83	79	100	100	C
Total Training Hours	2500	1954	1527	2166	2500	3200	D
Avg Response time (Dispatch to Arrival) EMS	6:00	6:28	6:23	6:15	6:15	6:05	E
Avg Response time (Dispatch to Enroute) EMS	1:00	2:30	1:14	1:22	1:10	1:10	E
Avg Response time (Dispatch to Arrival) Fire	6:30	7:04	8:43	7:25	7:10	6:30	E
Avg Response time (Dispatch to Enroute) Fire	1:20	1:24	2:11	1:47	1:30	1:15	E
Property Loss (Dollar Amount)	\$500,000	\$614,925	\$717,730	\$717,730	\$650,000	\$620,000	F
Loss as % of Pre-Incident value	<5%	3.10%	1.81%	1.81%	1%	1%	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	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
General Fund	\$ 3,212,516	\$ 3,466,586	\$ 3,160,818	\$ 4,569,449
<b>Total Revenues*</b>	<b>\$ 3,212,516</b>	<b>\$ 3,466,586</b>	<b>\$ 3,160,818</b>	<b>\$ 4,569,449</b>
Personnel Services	\$ 2,287,797	\$ 2,676,036	\$ 2,514,068	\$ 2,989,086
Contractual	\$ 116,726	\$ 159,700	\$ 148,000	\$ 160,700
Commodities	\$ 207,553	\$ 230,750	\$ 241,750	\$ 266,100
Capital Outlay	\$ 460,424	\$ 247,500	\$ 111,500	\$ 1,014,000
Debt Service	\$ 140,017	\$ 152,600	\$ 145,500	\$ 139,563
<b>Total Expenditures*</b>	<b>\$ 3,212,516</b>	<b>\$ 3,466,586</b>	<b>\$ 3,160,818</b>	<b>\$ 4,569,449</b>
<b>Total Positions / FTE</b>	<b>25/25</b>	<b>25/25</b>	<b>25/25</b>	<b>25/25</b>

\*Department: 310, 350

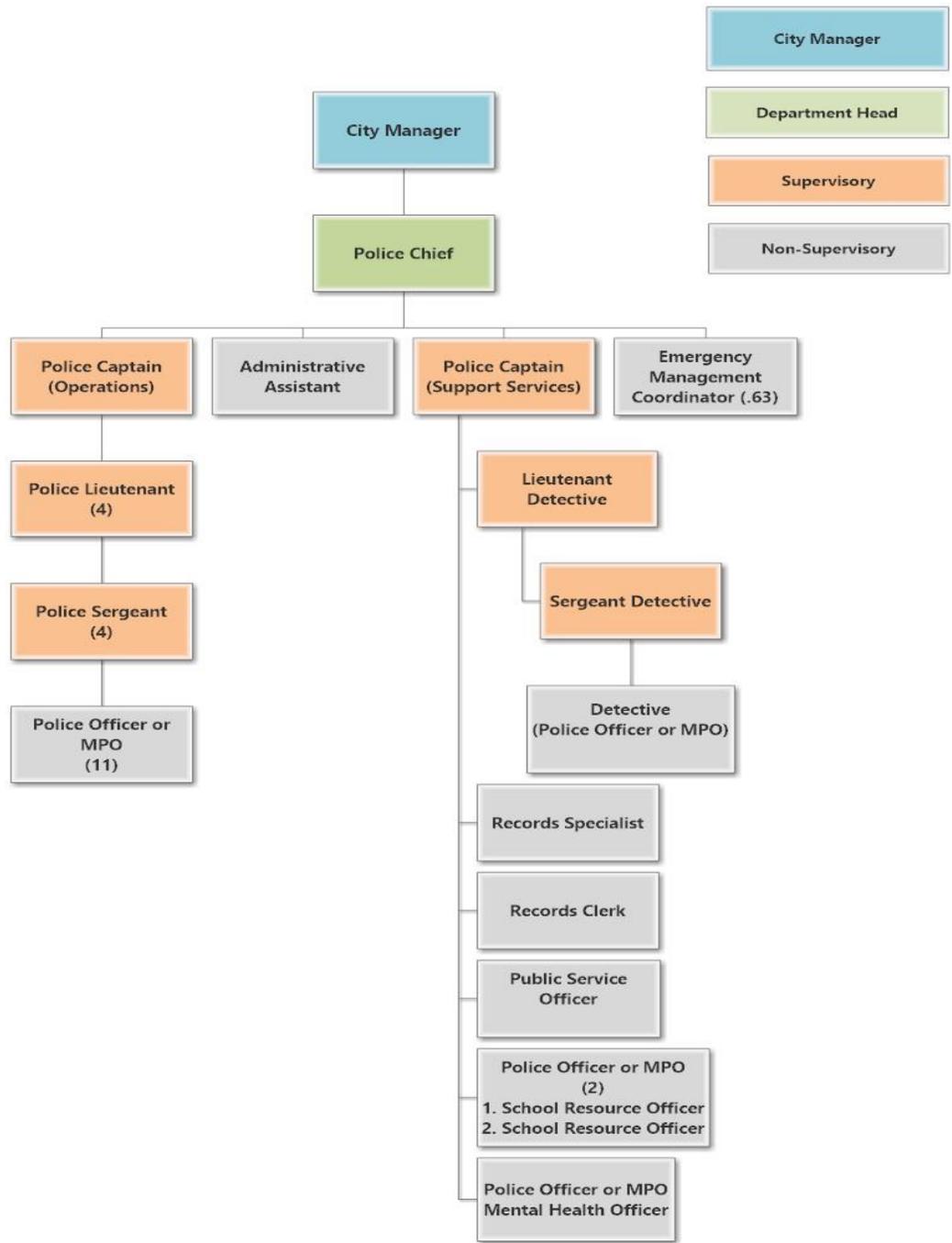


<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>310 - Fire Department</b>							
<b>500 - Personnel Services</b>							
01-310-5100	Full Time Salary	1,074,902.11	1,107,717.52	1,182,544.77	1,381,689.00	1,280,000.00	1,562,989.00
01-310-5102	Overtime Salary	225,093.56	270,045.16	303,610.38	303,000.00	326,000.00	342,500.00
01-310-5103	SS/Medi Taxes	95,502.22	101,039.18	108,569.62	128,267.00	126,000.00	133,000.00
01-310-5106	KPERS	2,501.24	2,870.42	3,011.83	3,294.00	3,500.00	3,498.00
01-310-5107	KPF	274,869.35	279,818.47	300,225.43	378,115.00	374,000.00	419,500.00
01-310-5111	Life Insurance	937.29	964.39	1,019.18	1,057.00	1,057.00	1,101.00
01-310-5112	Medical/Dental Insurance	197,709.23	217,353.05	324,658.68	387,403.00	340,000.00	422,800.00
01-310-5113	Unemployment Insurance	0.00	2,615.39	48.67	9,222.00	4,500.00	9,281.00
01-310-5114	Workers Comp	35,785.75	40,390.78	52,243.56	62,989.00	37,911.00	65,542.00
01-310-5201	Staffing Services	0.00	61.92	0.00	0.00	100.00	0.00
01-310-5202	Employment Services	2,053.38	2,612.77	1,862.35	2,500.00	2,500.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	5,785.44	2,443.41	2,283.49	3,500.00	3,500.00	3,500.00
01-310-5204	Training/Seminars/Conferences	8,829.74	3,668.79	4,549.34	4,000.00	4,000.00	6,000.00
01-310-5205	Dues/Memberships	4,706.79	3,707.95	2,129.97	2,500.00	2,500.00	2,575.00
01-310-5206	Employee Appreciation	155.00	352.73	1,039.48	500.00	500.00	500.00
<b>500 - Personnel Services Totals:</b>		<b>1,928,831.10</b>	<b>2,035,661.93</b>	<b>2,287,796.75</b>	<b>2,668,036.00</b>	<b>2,506,068.00</b>	<b>2,975,286.00</b>
<b>600 - Contractual</b>							
01-310-6102	Electricity	13,467.48	12,689.67	14,076.32	14,700.00	14,700.00	15,000.00
01-310-6103	Natural Gas	4,218.67	5,871.45	5,383.81	7,000.00	10,000.00	11,000.00
01-310-6104	Telephone	4,086.19	4,338.32	8,308.62	4,500.00	7,300.00	10,000.00
01-310-6105	Other Utility Services	2,079.79	2,062.80	1,907.90	2,400.00	2,400.00	1,000.00
01-310-6214	Other Professional Services	2,906.77	8,484.74	22,431.00	3,000.00	3,000.00	3,000.00
01-310-6215	Other Insurances	27,372.50	16,454.24	18,763.00	20,500.00	19,000.00	24,000.00
01-310-6218	Claims/Losses	0.00	2,252.00	0.00	0.00	0.00	0.00
01-310-6223	Billing Services	33,022.39	32,485.40	33,334.94	0.00	0.00	0.00
01-310-6301	Advertising	40.00	10.00	53.99	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	6,001.72	4,972.28	10,983.08	4,000.00	6,000.00	6,500.00
01-310-6303	License Fees	320.50	720.50	1,483.38	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>93,516.01</b>	<b>90,341.40</b>	<b>116,726.04</b>	<b>56,600.00</b>	<b>62,900.00</b>	<b>71,000.00</b>
<b>710 - Commodities</b>							
01-310-7100	Office Supplies/Publications	4,269.20	3,361.39	4,140.31	4,200.00	4,200.00	4,500.00
01-310-7101	Other Supplies/Tools	14,211.45	12,263.99	8,407.37	12,500.00	12,500.00	10,000.00
01-310-7102	Clothing/Uniforms	7,013.23	9,932.51	5,882.76	11,500.00	11,500.00	11,000.00
01-310-7106	Chemicals	572.69	81.00	3,281.90	4,000.00	4,000.00	3,000.00
01-310-7108	Laboratory Tests/Evaluations	12.64	0.00	0.00	0.00	0.00	0.00
01-310-7109	Medical Supplies	52,353.48	77,415.18	49,078.07	0.00	0.00	0.00
01-310-7110	Postage/Shipping	39.34	247.81	182.20	100.00	100.00	150.00
01-310-7118	Training Materials	1,271.02	4,751.53	17,464.46	3,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	7,609.64	3,884.30	3,444.39	3,000.00	3,000.00	7,000.00
01-310-7200	Fuel/Oil	27,480.36	23,580.26	33,028.79	12,000.00	20,000.00	25,000.00
01-310-7201	Equipment Repair/Parts/Maintenance	14,768.42	21,765.18	13,035.16	18,000.00	18,000.00	18,500.00
01-310-7202	Motor Vehicle Repair/Parts	8,901.79	40,916.87	41,263.11	43,000.00	43,000.00	42,000.00
01-310-7204	Building Materials/Repairs	8,249.48	12,733.99	26,700.79	20,000.00	20,000.00	20,000.00
01-310-7205	Materials	1,585.13	0.00	0.00	0.00	0.00	0.00
01-310-7301	Refunds	4,163.60	8,325.69	1,643.37	0.00	0.00	0.00
<b>710 - Commodities Totals:</b>		<b>152,501.47</b>	<b>219,259.70</b>	<b>207,552.68</b>	<b>131,300.00</b>	<b>139,300.00</b>	<b>144,150.00</b>
<b>740 - Capital Outlay</b>							
01-310-7402	Capital Improvement	6,959.60	10,609.30	972.27	53,500.00	55,500.00	0.00
01-310-7404	Fire Trucks/Ambulances	817,400.00	205,200.00	182,854.00	0.00	0.00	825,000.00
01-310-7405	Machinery/Equipment	52,621.18	108,768.49	256,615.55	18,000.00	30,000.00	41,500.00
01-310-7406	Office Equipment/Furniture	0.00	230.15	7,899.39	1,500.00	1,500.00	1,500.00
01-310-7504	Computer Equipment	3,318.96	2,859.77	2,703.99	3,500.00	4,000.00	4,000.00
01-310-7505	Computer Software	6,915.81	4,728.20	9,379.01	7,500.00	20,000.00	25,000.00
<b>740 - Capital Outlay Totals:</b>		<b>887,215.55</b>	<b>332,395.91</b>	<b>460,424.21</b>	<b>84,000.00</b>	<b>111,000.00</b>	<b>897,000.00</b>
<b>900 - Debt Service</b>							
01-310-9107	Lease/Cert of Participation Payment	140,291.52	140,016.52	140,016.52	140,000.00	140,000.00	106,563.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	5,500.00	25,200.00
<b>900 - Debt Service Totals:</b>		<b>140,291.52</b>	<b>140,016.52</b>	<b>140,016.52</b>	<b>152,600.00</b>	<b>145,500.00</b>	<b>131,763.00</b>
<b>310 - Fire Department Totals:</b>		<b>3,202,355.65</b>	<b>2,817,675.46</b>	<b>3,212,516.20</b>	<b>3,092,536.00</b>	<b>2,964,768.00</b>	<b>4,219,199.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>350 - EMS Services</b>							
<b>500 - Personnel Services</b>							
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	3,500.00	3,500.00	4,500.00
01-350-5204	Training/Seminars/Conferences	0.00	0.00	0.00	4,000.00	4,000.00	8,000.00
01-350-5205	Dues/Memberships	0.00	0.00	0.00	500.00	500.00	500.00
01-350-5206	Employee Appreciation	0.00	0.00	0.00	0.00	0.00	800.00
<b>500 - Personnel Services Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>13,800.00</b>
<b>600 - Contractual</b>							
01-350-6105	Other Utility Services	0.00	0.00	0.00	0.00	0.00	1,500.00
01-350-6214	Other Professional Services	0.00	0.00	0.00	25,000.00	20,000.00	25,000.00
01-350-6223	Billing Services	0.00	0.00	0.00	63,000.00	50,000.00	50,000.00
01-350-6302	Equipment Rental	0.00	0.00	0.00	14,000.00	14,000.00	12,000.00
01-350-6303	License Fees	0.00	0.00	0.00	1,100.00	1,100.00	1,200.00
<b>600 - Contractual Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103,100.00</b>	<b>85,100.00</b>	<b>89,700.00</b>
<b>710 - Commodities</b>							
01-350-7102	Clothing/Uniforms	0.00	0.00	0.00	0.00	0.00	500.00
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	0.00	1,100.00	1,100.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	0.00	55,000.00	55,000.00	65,000.00
01-350-7110	Postage/Shipping	0.00	0.00	0.00	350.00	350.00	350.00
01-350-7118	Training Materials	0.00	0.00	0.00	2,000.00	2,000.00	3,500.00
01-350-7200	Fuel/Oil	0.00	0.00	0.00	24,000.00	27,000.00	27,000.00
01-350-7201	Equipment Repair/Parts/Maintenance	0.00	0.00	0.00	4,000.00	4,000.00	5,500.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	5,000.00	5,000.00	11,000.00
01-350-7301	Refunds	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
<b>710 - Commodities Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,450.00</b>	<b>102,450.00</b>	<b>121,950.00</b>
<b>740 - Capital Outlay</b>							
01-350-7404	Ambulances	0.00	0.00	0.00	163,000.00	0.00	0.00
01-350-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	111,000.00
01-350-7504	Computer Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00
01-350-7505	Computer Software	0.00	0.00	0.00	500.00	500.00	5,000.00
<b>740 - Capital Outlay Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>163,500.00</b>	<b>500.00</b>	<b>117,000.00</b>
<b>900 - Debt Service</b>							
01-350-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	7,800.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,800.00</b>
<b>350 - EMS Services Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>374,050.00</b>	<b>196,050.00</b>	<b>350,250.00</b>
<b>Fire/EMS Department Totals:</b>		<b>3,202,355.65</b>	<b>2,817,675.46</b>	<b>3,212,516.20</b>	<b>3,466,586.00</b>	<b>3,160,818.00</b>	<b>4,569,449.00</b>

# POLICE DEPARTMENT

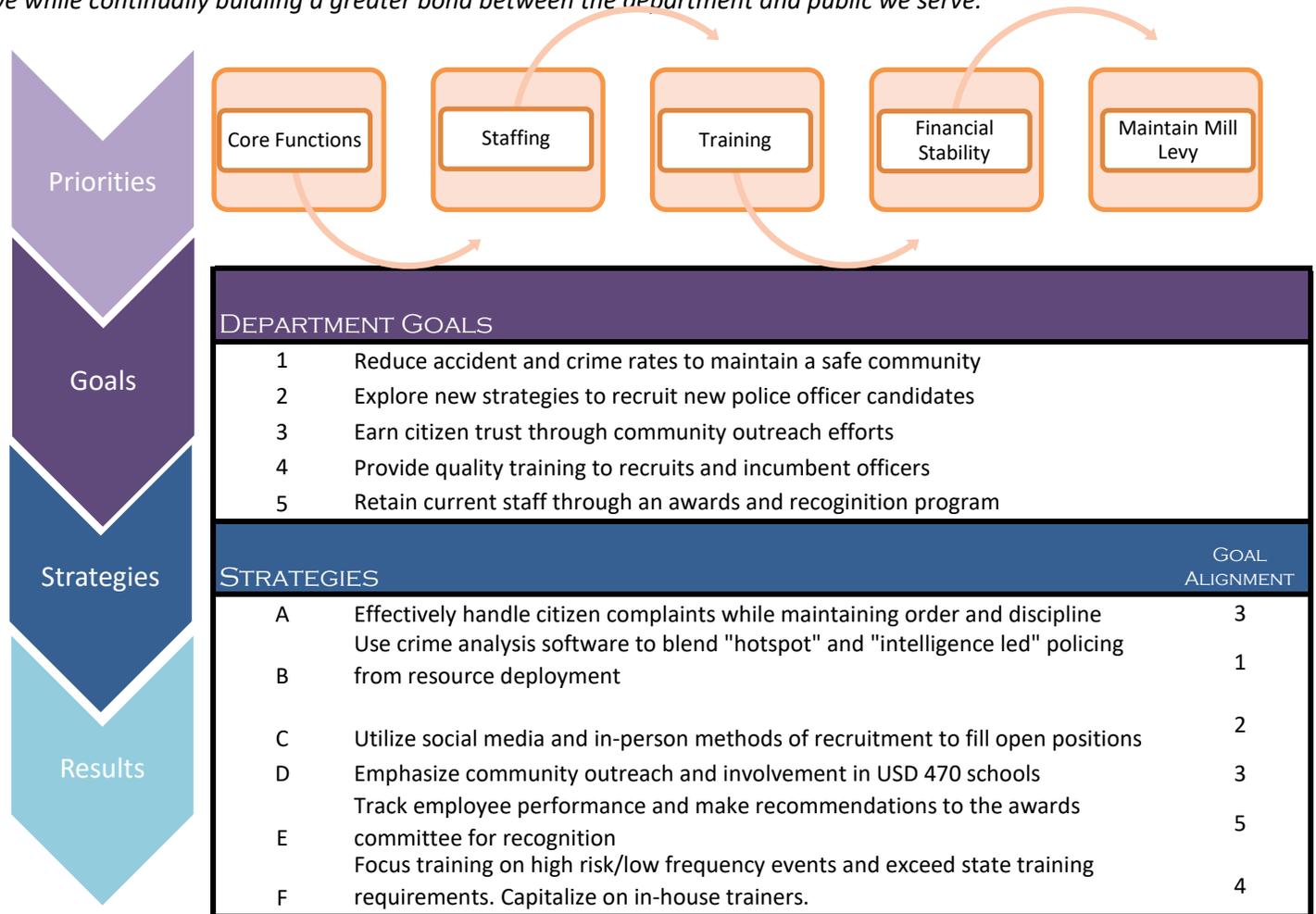
Police Department  
33 positions  
32.63 FTE  
December 1, 2022



Title	Authorized Positions	FTE			
		2020	2021	2022	2023
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	16	14	14	15	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	1	2	2	2	2
Emergency Management Coordinator	1	0	0	0	0.63
<b>Total</b>	<b>33</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>32.63</b>

# 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Crime Index	49.63	45.3	39.2	41.2	40.5	39.5	B
Number of community outreach events	324.3	399	309	265	300	350	D
DUI Arrests	48	54	81	73	80	80	B
Sustained complaints	0.66	1	2	1	0	0	A
Violent Crime Index	4.8	5.5	4.5	4.5	4.2	4	B
Fatal traffic crashes	1.33	0	0	1	0	0	B
Open police officer positions on Dec 31		3	2	4	2	0	C
Number of police officer applicants		46	59	unk	60	60	C
Employee recognitions	1012	962	1035	1041	1050	1060	E
Number of non-injury traffic accidents	191	212	191	188	180	170	B
Arrests	1273	1120	1139	1,097	1,000	1,000	B
Number of injury traffic accidents	43.6	49	43	67	40	40	B
Average number of training hours per officer	118.3	90	127.3	76.18	100	120	F

# POLICE DEPARTMENT

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

Description: The Police Department provides police protection to all citizens and businesses through patrol services, investigations, drug task force operations, and 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.

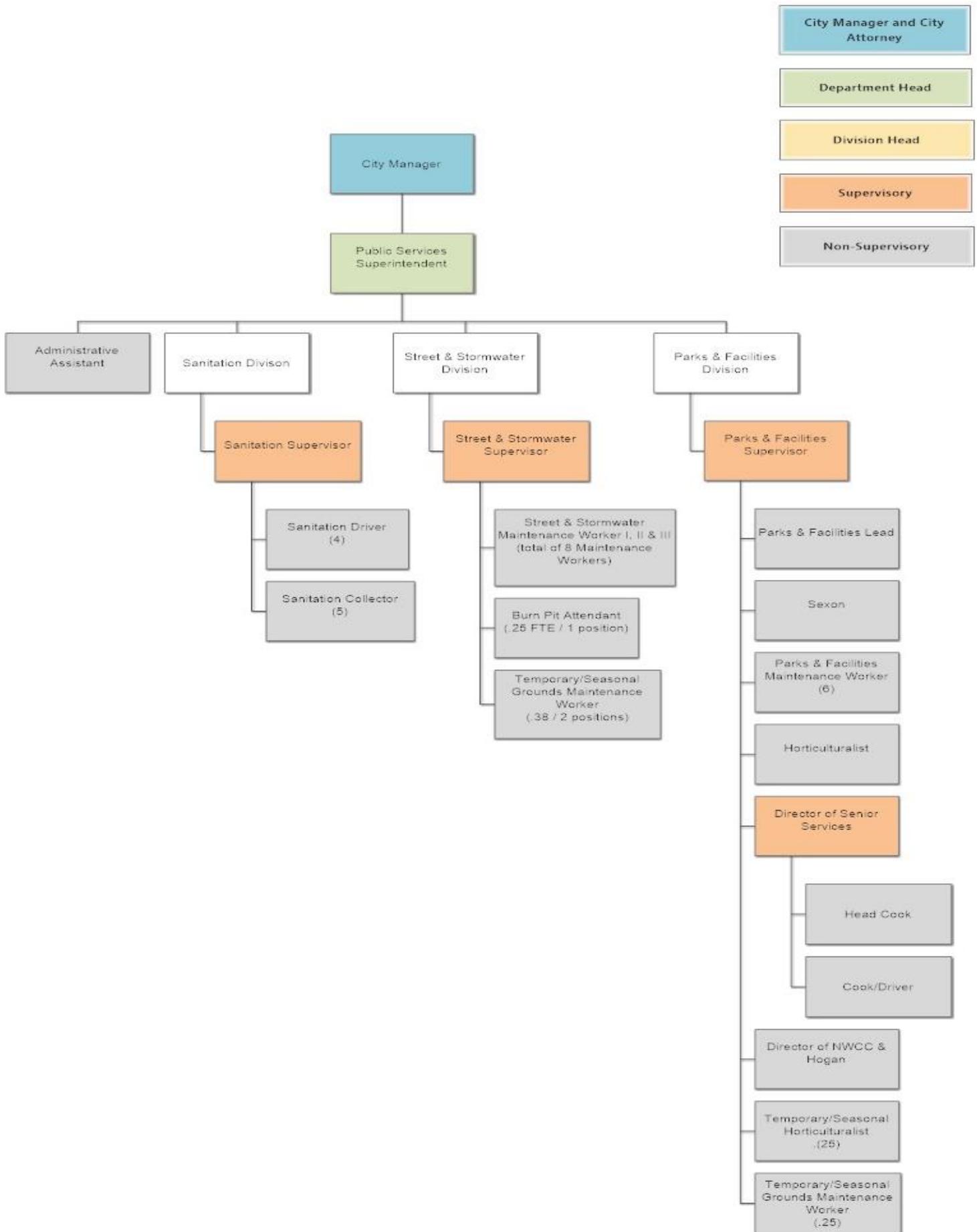
The Police Department is financed from the General Fund and supported by revenues generated from property taxes, sales tax, user fees, and special alcohol funds.

Revenue By Fund	2021	2022	2022	2023
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 3,078,193	\$ 3,405,004	\$ 3,062,181	\$ 3,691,772
<b>Total Revenues*</b>	<b>\$ 3,078,193</b>	<b>\$ 3,405,004</b>	<b>\$ 3,062,181</b>	<b>\$ 3,691,772</b>
Personnel Services	\$ 2,631,713	\$ 2,964,054	\$ 2,671,521	\$ 3,219,772
Contractual	\$ 139,593	\$ 133,000	\$ 123,700	\$ 133,000
Commodities	\$ 118,203	\$ 133,050	\$ 131,000	\$ 131,000
Capital Outlay	\$ 188,685	\$ 166,500	\$ 128,860	\$ 147,000
Debt Service	\$ -	\$ 8,400	\$ 7,100	\$ 61,000
<b>Total Expenditures*</b>	<b>\$ 3,078,193</b>	<b>\$ 3,405,004</b>	<b>\$ 3,062,181</b>	<b>\$ 3,691,772</b>
<b>Total Positions / FTE</b>	<b>31 / 31</b>	<b>32 / 32</b>	<b>32 / 32</b>	<b>33/32.63</b>

\*Department: 421

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>421 - Law Enforcement</b>							
<b>500 - Personnel Services</b>							
01-421-5100	Full Time Salary	1,542,179.78	1,533,286.54	1,506,697.16	1,692,738.00	1,450,000.00	1,824,881.00
01-421-5102	Overtime Salary	120,378.20	103,860.44	146,474.79	95,950.00	155,000.00	114,000.00
01-421-5103	SS/Medi Taxes	121,307.77	119,023.16	120,049.43	136,836.00	125,000.00	146,800.00
01-421-5105	Retirement	0.00	0.00	0.00	25,000.00	25,000.00	0.00
01-421-5106	KPERS	10,766.53	8,688.82	8,837.64	8,946.00	10,000.00	9,800.00
01-421-5107	KPF	309,708.04	307,900.89	324,026.91	347,836.00	369,000.00	387,037.00
01-421-5111	Life Insurance	1,251.33	1,329.16	1,212.48	1,409.00	1,409.00	1,409.00
01-421-5112	Medical/Dental Insurance	293,014.17	303,660.24	400,197.45	536,689.00	440,000.00	615,108.00
01-421-5113	Unemployment Insurance	0.00	3,080.89	53.82	9,837.00	5,000.00	10,303.00
01-421-5114	Workers Comp	28,115.50	34,115.88	42,239.62	50,313.00	30,912.00	51,934.00
01-421-5201	Staffing Services	18,561.88	17,197.44	37,363.25	25,000.00	25,000.00	25,000.00
01-421-5202	Employment Services	4,136.93	3,883.62	7,580.17	3,500.00	6,000.00	3,500.00
01-421-5203	Travel/ Meals/ Lodging	12,231.92	4,689.96	6,054.68	11,000.00	11,000.00	11,000.00
01-421-5204	Training/Seminars/Conferences	17,133.05	15,245.67	27,881.99	16,000.00	16,000.00	16,000.00
01-421-5205	Dues/Memberships	3,071.20	2,109.00	3,043.29	3,000.00	2,200.00	3,000.00
01-421-5206	Employee Appreciation	135.00	415.97	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>2,481,991.30</b>	<b>2,458,487.68</b>	<b>2,631,712.68</b>	<b>2,964,054.00</b>	<b>2,671,521.00</b>	<b>3,219,772.00</b>
<b>600 - Contractual</b>							
01-421-6102	Electricity	12,907.93	11,668.91	12,588.60	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	2,330.26	3,000.68	3,272.10	3,000.00	5,000.00	3,000.00
01-421-6104	Telephone	11,332.06	12,031.31	16,701.33	12,000.00	7,200.00	12,000.00
01-421-6105	Other Utility Services	7,895.61	8,337.95	8,470.92	8,000.00	7,000.00	8,000.00
01-421-6213	Translation Services	957.45	644.33	827.92	800.00	800.00	800.00
01-421-6214	Other Professional Services	13,495.28	6,717.17	26,313.95	15,000.00	10,000.00	15,000.00
01-421-6215	Other Insurances	25,216.25	22,992.55	22,933.05	26,000.00	26,000.00	26,000.00
01-421-6216	Fidelity Bonds	300.00	109.84	520.76	500.00	500.00	500.00
01-421-6218	Claims/Losses	1,902.98	1,734.00	0.00	1,000.00	1,000.00	1,000.00
01-421-6222	Janitorial Services	5,738.17	8,791.12	6,940.38	8,000.00	7,500.00	8,000.00
01-421-6224	Animal Control Expense	33,518.50	33,500.00	25,125.00	33,500.00	33,500.00	33,500.00
01-421-6301	Advertising	1,959.31	0.00	40.00	1,500.00	1,500.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	5,998.33	7,789.34	7,853.19	8,000.00	8,000.00	8,000.00
01-421-6303	License Fees	0.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	318.60	488.00	156.00	300.00	300.00	300.00
01-421-6407	Community Policing	29.08	0.00	0.00	0.00	0.00	0.00
29-421-6210	Legal Services	3,350.71	704.68	0.00	0.00	0.00	0.00
29-421-6214	Other Professional Services	0.00	0.00	7,850.00	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>127,250.52</b>	<b>118,509.88</b>	<b>139,593.20</b>	<b>133,000.00</b>	<b>123,700.00</b>	<b>133,000.00</b>
<b>710 - Commodities</b>							
01-421-7100	Office Supplies/Publications	5,043.04	5,541.74	11,785.20	5,000.00	5,000.00	5,000.00
01-421-7101	Other Supplies/Tools	19,936.62	12,894.71	17,365.05	18,000.00	18,000.00	18,000.00
01-421-7102	Clothing/Uniforms	13,654.74	10,999.76	18,681.78	14,000.00	10,000.00	14,000.00
01-421-7103	Food Supply	60.00	0.00	0.00	0.00	0.00	0.00
01-421-7104	Prisoner Housing	4,023.75	4,296.26	4,765.00	5,000.00	5,000.00	5,000.00
01-421-7105	Prisoner Medical	1,024.13	0.00	477.92	3,000.00	2,000.00	3,000.00
01-421-7110	Postage/Shipping	1,684.74	1,195.13	937.21	1,500.00	1,500.00	1,500.00
01-421-7200	Fuel/Oil	41,573.37	29,871.70	44,396.55	45,000.00	55,000.00	60,000.00
01-421-7201	Equipment Repair/Parts/Maintenance	3,683.35	6,698.65	3,354.42	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	20,619.11	12,090.37	14,052.55	32,050.00	20,000.00	15,000.00
01-421-7204	Building Materials/Repairs	9,439.16	6,712.79	2,022.35	5,000.00	10,000.00	5,000.00
29-421-7101	Other Supplies/Tools	0.00	0.00	364.50	0.00	0.00	0.00
<b>710 - Commodities Totals:</b>		<b>120,742.01</b>	<b>90,301.11</b>	<b>118,202.53</b>	<b>133,050.00</b>	<b>131,000.00</b>	<b>131,000.00</b>
<b>740 - Capital Outlay</b>							
01-421-7402	Capital Improvement	5,522.54	39,334.32	0.00	0.00	0.00	0.00
01-421-7403	Motor Vehicles	39,753.98	57,413.43	73,082.30	30,000.00	360.00	0.00
01-421-7405	Machinery/Equipment	21,520.47	29,956.63	26,347.46	24,000.00	24,000.00	27,000.00
01-421-7406	Office Equipment/Furniture	3,651.53	2,473.24	3,177.77	0.00	0.00	0.00
01-421-7502	Communication Equipment	124.99	5,083.64	1,025.15	14,500.00	14,500.00	14,500.00
01-421-7503	Audio/Visual Equipment	35,014.22	7,374.53	12,305.13	28,000.00	20,000.00	28,000.00
01-421-7504	Computer Equipment	17,313.20	19,874.68	9,968.16	10,000.00	10,000.00	10,000.00
01-421-7505	Computer Software	53,746.60	44,759.77	62,778.82	60,000.00	60,000.00	67,500.00
29-421-7403	Motor Vehicles	15,172.00	20,348.29	0.00	0.00	0.00	0.00
<b>740 - Capital Outlay Totals:</b>		<b>191,819.53</b>	<b>226,618.53</b>	<b>188,684.79</b>	<b>166,500.00</b>	<b>128,860.00</b>	<b>147,000.00</b>
<b>900 - Debt Service</b>							
01-421-9107	Lease/Cert of Participation Payment	2,189.00	0.00	0.00	0.00	0.00	0.00
01-421-9108	Fleet Management Lease Program	0.00	0.00	0.00	8,400.00	7,100.00	61,000.00
<b>900 - Debt Service Totals:</b>		<b>2,189.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,400.00</b>	<b>7,100.00</b>	<b>61,000.00</b>
<b>421 - Law Enforcement Totals:</b>		<b>2,923,992.36</b>	<b>2,893,917.20</b>	<b>3,078,193.20</b>	<b>3,405,004.00</b>	<b>3,062,181.00</b>	<b>3,691,772.00</b>
<b>Police Department Totals:</b>		<b>2,923,992.36</b>	<b>2,893,917.20</b>	<b>3,078,193.20</b>	<b>3,405,004.00</b>	<b>3,062,181.00</b>	<b>3,691,772.00</b>

# PUBLIC SERVICES DEPARTMENT



# PUBLIC SERVICES DEPARTMENT

Title	Authorized Positions	FTE			
		2020	2021	2022	2023
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 Supervisor	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
<b>Total</b>	<b>40</b>	<b>36.13</b>	<b>36.13</b>	<b>36.13</b>	<b>36.13</b>

# PUBLIC SERVICES DEPARTMENT

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

Revenue By Fund Expenditures by Category	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
General Fund	\$ 2,041,180	\$ 2,269,712	\$ 2,203,338	\$ 2,485,807
Stormwater Fund	\$ 157,879	\$ 342,577	\$ 269,440	\$ 346,287
Sanitation Fund	\$ 1,142,156	\$ 1,358,602	\$ 1,362,884	\$ 1,647,262
Special Recreation Fund	\$ 12,619	\$ 42,214	\$ 7,000	\$ 57,041
Special Highway Fund	\$ 584,011	\$ 1,991,000	\$ 1,513,875	\$ 1,245,008
Equipment Reserve Fund	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund	\$ (29,609)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,908,236</b>	<b>\$ 6,004,105</b>	<b>\$ 5,356,537</b>	<b>\$ 5,781,405</b>
<b>General Fund Expenditures:</b>				
Personnel Services	\$ 1,242,351	\$ 1,333,464	\$ 1,301,287	\$ 1,520,057
Contractual	\$ 451,326	\$ 503,948	\$ 499,533	\$ 560,300
Commodities	\$ 205,584	\$ 301,800	\$ 294,262	\$ 314,450
Capital Outlay	\$ 141,918	\$ 92,700	\$ 98,256	\$ 53,500
Debt Service	\$ -	\$ 37,800	\$ 10,000	\$ 37,500
<b>Stormwater Fund Expenditures:</b>				
Personnel Services	\$ 131,372	\$ 181,277	\$ 145,940	\$ 198,687
Contractual	\$ 1,670	\$ 12,000	\$ 12,000	\$ 12,000
Commodities	\$ 24,837	\$ 23,300	\$ 21,600	\$ 21,600
Capital Outlay	\$ -	\$ 126,000	\$ 89,900	\$ 114,000
<b>Sanitation Fund Expenditures:</b>				
Personnel Services	\$ 645,098	\$ 644,202	\$ 693,984	\$ 738,562
Contractual	\$ 343,967	\$ 412,850	\$ 400,150	\$ 432,650
Commodities	\$ 152,541	\$ 172,550	\$ 167,750	\$ 172,550
Capital Outlay	\$ 549	\$ 129,000	\$ 101,000	\$ 303,500
<b>Special Recreation Fund Expenditures:</b>				
Contractual	\$ 9,119	\$ -	\$ -	\$ -
Commodities	\$ 3,500	\$ 5,000	\$ 7,000	\$ 3,500
Capital Outlay	\$ -	\$ 37,214	\$ -	\$ 53,541
<b>Special Highway Fund Expenditures:</b>				
Contractual	\$ 140,107	\$ 35,000	\$ 35,000	\$ 40,000
Commodities	\$ 201,561	\$ 201,000	\$ 201,000	\$ 204,000
Capital Outlay	\$ 242,343	\$ 1,755,000	\$ 1,277,875	\$ 1,001,008
<b>Equipment Reserve Fund:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Fund:</b>				
Contractual	\$ (29,609)	\$ -	\$ -	\$ -
<b>Total Expenditures*</b>	<b>\$ 3,908,236</b>	<b>\$ 6,004,105</b>	<b>\$ 5,356,537</b>	<b>\$ 5,781,405</b>
<b>Total Positions / FTE</b>	<b>40/36.13</b>	<b>40/36.13</b>	<b>40/36.13</b>	<b>40/36.13</b>

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

# 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	Upgrade intersections with concrete
2	Keep storm water flowing properly in ditch drainage system
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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Suggested Improvements from Levee Inspection	<3	4	4	4	4	4	C
Recycling material diverted from landfill (tons)	400	365	N/A	N/A	N/A	N/A	E
Developed park acreage per 1,000 citizens	20	20.27	20.26				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.



# 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 excellent playing conditions and access to equipment	1
C	Promote a safe environment for citizen recreation	1
D	Maintain a quality cemetery	1

Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Mowing/trimming city-owned facilities (hours)	265	246	230.75	219	200	200	A
Set - Up for events (days)	48	40	0*	35	35	35	C
Electrical and Plumbing issues	30	47	246.5	630.5	400	400	A
Parks containing surveillance cameras (QTY)	4	1	1	1	1	1	C
Handicapped accessible equipment in parks (%)	100%	100%	100%	100%	100%	100%	A, B, C
Grave openings/closings (QTY)	43	55	41	54	50	50	D

\*All events were cancelled due to Covid protocols



# 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 the safe operation of 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Street Sweeping (per linear mile)	175	228	232	390	400	400	C, D
Street Signs Replaced	182	162	160	51	100	150	B
Culverts and Ditches Cleaned (Hours Spent)	900	954	378	398	400	400	D
Curbs Repaired (Linear Feet)	800	996	113	1,342	1,300	1,300	C, D
Mowing Completed (linear feet)	9,000,000	6,369,000	4,522,000	4,739,000	5,000,000	5,000,000	C, D
Trouble calls received on traffic lights	40	58	63	60	50	40	B
Potholes Repaired	650	882	1,281	606	600	600	C

\* Culverts & Ditches Cleaned has been changed from Linear Feet to Hours Spent, this will show a more accurate number.



# 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 5 days per week for commercial customers.

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	Improve customer service through communication and community education	4
C	Promote a clean community	4

Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Special pickups	125	101	68	32	20	20	C
Recyclables diverted from landfill (tons)*	400	365	N/A	N/A	N/A	N/A	A
Quantity to landfill (tons)	7,000	7,401	7,074	7,436	7,200	7,000	C
Residential Customers	4,200	4,762	4,605	4,722	4,800	4,800	C
Commercial Customers	450	532	620	726	730	730	A,B, C
Missed pick-up calls	260	96	62	60	50	40	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.



<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>530 - Park &amp; Facilities</b>							
<b>500 - Personnel Services</b>							
01-530-5100	Full Time Salary	247,803.84	258,870.96	282,999.37	284,761.00	292,000.00	332,606.00
01-530-5102	Overtime Salary	5,216.95	8,422.44	6,315.43	4,545.00	6,850.00	5,000.00
01-530-5103	SS/Medi Taxes	18,078.09	19,355.79	20,979.88	22,132.00	23,000.00	25,800.00
01-530-5106	KPERS	24,242.63	25,344.07	26,177.54	28,641.00	31,000.00	31,800.00
01-530-5111	Life Insurance	290.69	340.95	340.91	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	70,759.91	72,192.72	87,700.04	100,509.00	96,000.00	112,889.00
01-530-5113	Unemployment Insurance	907.23	500.63	9.39	1,591.00	750.00	1,807.00
01-530-5114	Workers Comp	5,038.57	6,195.24	6,680.82	8,739.00	5,703.00	10,081.00
01-530-5201	Staffing Services	0.00	0.00	464.39	0.00	15,000.00	18,000.00
01-530-5202	Employment Services	1,344.20	972.34	1,520.13	1,000.00	1,000.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	0.00	0.00	500.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	0.00	0.00	500.00
01-530-5205	Dues/Memberships	789.02	736.80	404.72	750.00	750.00	750.00
01-530-5206	Employee Appreciation	350.50	0.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>374,821.63</b>	<b>392,931.94</b>	<b>433,592.62</b>	<b>453,020.00</b>	<b>472,405.00</b>	<b>541,085.00</b>
<b>600 - Contractual</b>							
01-530-6102	Electricity	22,395.90	19,252.89	20,592.85	23,000.00	23,000.00	30,000.00
01-530-6103	Natural Gas	9,924.80	9,994.48	8,721.66	12,000.00	12,000.00	20,000.00
01-530-6104	Telephone	1,383.64	1,469.02	2,525.70	1,500.00	3,000.00	3,500.00
01-530-6105	Other Utility Services	1,861.54	1,948.41	1,886.41	3,000.00	3,000.00	3,000.00
01-530-6212	Payments to Contractors	253.50	9,622.49	4,411.56	10,000.00	10,000.00	10,000.00
01-530-6214	Other Professional Services	5,887.05	7,918.79	5,220.57	10,000.00	6,500.00	10,000.00
01-530-6215	Other Insurances	21,754.39	19,905.32	20,549.13	25,948.00	25,948.00	32,000.00
01-530-6218	Claims/Losses	42,869.49	5,277.00	13,333.18	6,000.00	6,000.00	4,500.00
01-530-6222	Janitorial Services	48.65	0.00	0.00	0.00	0.00	0.00
01-530-6302	Equip Rental/Maintenance Contract	10,169.90	2,999.42	2,921.75	3,000.00	3,000.00	4,000.00
01-530-6303	License Fees	26.75	36.00	92.75	100.00	100.00	100.00
20-530-6214	Other Professional Services	5,248.00	0.00	9,119.10	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>121,823.61</b>	<b>78,423.82</b>	<b>89,374.66</b>	<b>94,548.00</b>	<b>92,548.00</b>	<b>117,100.00</b>
<b>710 - Commodities</b>							
01-530-7100	Office Supplies/Publications	421.90	136.95	225.00	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	47,073.86	30,743.38	18,885.50	32,000.00	32,000.00	32,000.00
01-530-7102	Clothing/Uniforms	5,875.07	4,027.85	4,276.52	4,500.00	4,500.00	5,000.00
01-530-7106	Chemicals	9,381.85	6,212.35	8,465.73	15,000.00	15,000.00	15,000.00
01-530-7110	Postage/Shipping	20.74	0.00	0.00	0.00	0.00	0.00
01-530-7200	Fuel/Oil	16,161.32	12,052.66	18,398.19	15,000.00	19,000.00	25,000.00
01-530-7201	Equipment Repair/Parts/Maintenance	11,582.13	19,546.42	14,709.23	20,000.00	15,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	7,613.15	5,405.00	6,301.49	10,900.00	7,500.00	7,000.00
01-530-7204	Building Materials/Repairs	31,998.85	39,991.94	15,659.71	30,000.00	30,000.00	30,000.00
01-530-7205	Materials	301.88	5,424.75	2,500.81	5,500.00	9,000.00	5,500.00
20-530-7101	Other Supplies/Tools	8,987.92	88.11	3,500.00	5,000.00	7,000.00	3,500.00
<b>710 - Commodities Totals:</b>		<b>139,418.67</b>	<b>123,629.41</b>	<b>92,922.18</b>	<b>138,400.00</b>	<b>139,500.00</b>	<b>143,500.00</b>
<b>740 - Capital Outlay</b>							
01-530-7402	Capital Improvement	0.00	0.00	136,440.00	16,000.00	16,000.00	40,000.00
01-530-7403	Motor Vehicles	13,249.50	0.00	0.00	0.00	0.00	0.00
01-530-7405	Machinery/Equipment	22,763.88	43,730.16	0.00	65,000.00	75,556.00	0.00
01-530-7504	Computer Equipment	349.00	0.00	500.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	395.88	0.00	208.00	500.00	500.00	3,000.00
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	37,214.00	0.00	53,541.00
<b>740 - Capital Outlay Totals:</b>		<b>36,758.26</b>	<b>43,730.16</b>	<b>137,148.00</b>	<b>119,714.00</b>	<b>93,056.00</b>	<b>97,541.00</b>
<b>900 - Debt Service</b>							
01-530-9108	Fleet Management Lease Program	0.00	0.00	0.00	25,200.00	10,000.00	37,500.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,200.00</b>	<b>10,000.00</b>	<b>37,500.00</b>
<b>530 - Park &amp; Facilities Totals:</b>		<b>672,822.17</b>	<b>638,715.33</b>	<b>753,037.46</b>	<b>830,882.00</b>	<b>807,509.00</b>	<b>936,726.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>532 - Paris Park Pool</b>							
<b>600 - Contractual</b>							
01-532-6102	Electricity	9,460.30	8,127.79	9,543.23	10,000.00	10,000.00	12,000.00
01-532-6104	Telephone	75.12	247.02	851.72	300.00	1,085.00	300.00
01-532-6214	Other Professional Services	39,555.99	40,310.73	39,653.49	45,000.00	45,000.00	45,000.00
	<b>600 - Contractual Totals:</b>	<b>49,091.41</b>	<b>48,685.54</b>	<b>50,048.44</b>	<b>55,300.00</b>	<b>56,085.00</b>	<b>57,300.00</b>
<b>710 - Commodities</b>							
01-532-7101	Other Supplies/Tools	758.50	679.96	386.94	1,000.00	1,000.00	1,000.00
01-532-7106	Chemicals	10,199.16	9,120.00	11,560.49	12,000.00	16,887.00	20,000.00
01-532-7201	Equipment Repair/Parts/Maintenance	2,804.98	3,497.81	4,350.50	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	10,316.24	862.95	3,934.94	10,000.00	10,000.00	10,000.00
	<b>710 - Commodities Totals:</b>	<b>24,078.88</b>	<b>14,160.72</b>	<b>20,232.87</b>	<b>27,000.00</b>	<b>31,887.00</b>	<b>35,000.00</b>
<b>740 - Capital Outlay</b>							
01-532-7405	Machinery/Equipment	0.00	0.00	2,479.09	5,000.00	0.00	2,500.00
	<b>740 - Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,479.09</b>	<b>5,000.00</b>	<b>0.00</b>	<b>2,500.00</b>
	<b>532 - Paris Park Pool Totals:</b>	<b>73,170.29</b>	<b>62,846.26</b>	<b>72,760.40</b>	<b>87,300.00</b>	<b>87,972.00</b>	<b>94,800.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>533 - Riverview Cemetery</b>							
<b>500 - Personnel Services</b>							
01-533-5100	Full Time Salary	73,607.76	75,524.93	78,860.79	80,407.00	86,000.00	91,491.00
01-533-5102	Overtime Salary	1,710.50	2,120.76	2,010.86	1,515.00	1,800.00	1,500.00
01-533-5103	SS/Medi Taxes	5,207.30	5,280.72	5,618.64	6,267.00	6,800.00	7,100.00
01-533-5106	KPERS	7,442.12	7,469.09	7,542.89	8,110.00	8,800.00	8,766.00
01-533-5111	Life Insurance	85.06	89.10	88.94	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	30,678.09	32,384.29	38,628.24	44,903.00	42,000.00	47,277.00
01-533-5113	Unemployment Insurance	374.13	136.53	2.52	451.00	451.00	500.00
01-533-5114	Workers Comp	2,790.39	2,600.96	3,311.36	3,936.00	2,461.00	4,305.00
01-533-5201	Staffing Services	0.00	0.00	0.00	0.00	0.00	8,000.00
01-533-5202	Employment Services	126.00	250.20	224.10	300.00	300.00	100.00
01-533-5205	Dues/Memberships	0.00	119.00	220.18	120.00	120.00	120.00
01-533-5206	Employee Appreciation	39.95	0.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>122,061.30</b>	<b>125,975.58</b>	<b>136,508.52</b>	<b>146,097.00</b>	<b>148,820.00</b>	<b>169,247.00</b>
<b>600 - Contractual</b>							
01-533-6102	Electricity	5,201.20	5,521.08	4,226.16	5,800.00	8,000.00	9,000.00
01-533-6103	Natural Gas	3,212.76	3,293.21	3,513.52	6,000.00	7,000.00	8,000.00
01-533-6104	Telephone	922.43	979.33	2,665.18	1,400.00	3,000.00	3,500.00
01-533-6105	Other Utility Services	1,359.57	1,439.52	1,512.98	1,500.00	1,500.00	1,500.00
01-533-6214	Other Professional Services	121.16	249.41	395.82	500.00	500.00	500.00
01-533-6215	Other Insurances	3,535.39	3,087.03	3,154.44	5,200.00	3,000.00	4,500.00
01-533-6302	Equip Rental/Maintenance Contract	439.99	260.00	400.00	300.00	300.00	300.00
<b>600 - Contractual Totals:</b>		<b>14,792.50</b>	<b>14,829.58</b>	<b>15,868.10</b>	<b>20,700.00</b>	<b>23,300.00</b>	<b>27,300.00</b>
<b>710 - Commodities</b>							
01-533-7100	Office Supplies/Publications	190.92	196.05	546.17	300.00	300.00	500.00
01-533-7101	Other Supplies/Tools	13,422.10	8,799.46	5,249.32	10,000.00	8,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,708.66	1,210.65	1,525.36	1,800.00	1,800.00	1,800.00
01-533-7200	Fuel/Oil	3,242.39	4,559.70	4,902.86	5,000.00	5,000.00	6,000.00
01-533-7201	Equipment Repair/Parts/Maintenance	9,547.61	8,264.91	6,716.47	10,000.00	10,000.00	12,000.00
01-533-7202	Motor Vehicle Repair/Parts	1,363.04	2,133.26	536.71	4,950.00	2,725.00	4,000.00
01-533-7204	Building Materials/Repairs	595.10	239.45	668.57	3,000.00	3,000.00	3,000.00
01-533-7205	Materials	0.00	35.64	162.83	1,000.00	1,000.00	1,000.00
01-533-7301	Refunds	1,130.00	0.00	0.00	0.00	0.00	0.00
<b>710 - Commodities Totals:</b>		<b>31,199.82</b>	<b>25,439.12</b>	<b>20,308.29</b>	<b>36,050.00</b>	<b>31,825.00</b>	<b>38,300.00</b>
<b>740 - Capital Outlay</b>							
01-533-7405	Machinery/Equipment	4,326.45	0.00	0.00	0.00	0.00	0.00
01-533-7504	Computer Equipment	765.00	0.00	500.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	65.98	0.00	208.00	500.00	500.00	1,000.00
<b>740 - Capital Outlay Totals:</b>		<b>5,157.43</b>	<b>0.00</b>	<b>708.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>2,000.00</b>
<b>900 - Debt Service</b>							
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	12,600.00	0.00	0.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>533 - Riverview Cemetery Totals:</b>		<b>173,211.05</b>	<b>166,244.28</b>	<b>173,392.91</b>	<b>216,947.00</b>	<b>205,445.00</b>	<b>236,847.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>540 - Public Works Administration</b>							
<b>500 - Personnel Services</b>							
19-540-5100	Full Time Salary	69,246.79	0.00	0.00	0.00	0.00	0.00
19-540-5102	Overtime Salary	1,635.24	0.00	0.00	0.00	0.00	0.00
19-540-5103	SS/Medi Taxes	5,225.67	0.00	0.00	0.00	0.00	0.00
19-540-5106	KPERS	6,743.64	0.00	0.00	0.00	0.00	0.00
19-540-5111	Life Insurance	51.52	0.00	0.00	0.00	0.00	0.00
19-540-5112	Medical/Dental Insurance	9,066.52	0.00	0.00	0.00	0.00	0.00
19-540-5113	Unemployment Insurance	375.37	0.00	0.00	0.00	0.00	0.00
19-540-5114	Workers Comp	3,385.50	0.00	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>95,730.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>600 - Contractual</b>							
01-540-6215	Other Insurances	1,073.86	0.00	0.00	0.00	0.00	0.00
01-540-6218	Claims/Losses	2,286.82	0.00	0.00	0.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>3,360.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
01-540-7100	Office Supplies/Publications	56.86	0.00	0.00	0.00	0.00	0.00
01-540-7101	Other Supplies/Tools	71.16	0.00	0.00	0.00	0.00	0.00
01-540-7102	Clothing/Uniforms	170.92	0.00	0.00	0.00	0.00	0.00
01-540-7200	Fuel/Oil	121.56	0.00	0.00	0.00	0.00	0.00
	<b>710 - Commodities Totals:</b>	<b>420.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>540 - Public Works Administration Totals:</b>	<b>99,511.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>541 - Sanitation</b>							
<b>500 - Personnel Services</b>							
19-541-5100	Full Time Salary	270,551.73	402,171.10	411,915.48	379,993.00	437,000.00	436,417.00
19-541-5102	Overtime Salary	18,365.34	12,705.44	14,623.84	19,000.00	17,000.00	21,200.00
19-541-5103	SS/Medi Taxes	20,879.27	29,899.88	31,195.10	32,085.00	34,000.00	35,476.00
19-541-5105	Retirement	0.00	0.00	0.00	0.00	0.00	20,415.00
19-541-5106	KPERS	28,546.42	39,800.31	39,771.81	41,521.00	44,000.00	45,000.00
19-541-5111	Life Insurance	359.28	482.74	493.83	483.00	483.00	487.00
19-541-5112	Medical/Dental Insurance	74,877.22	106,461.02	117,456.34	134,616.00	134,616.00	137,824.00
19-541-5113	Unemployment Insurance	10.45	772.89	13.99	2,307.00	2,307.00	2,551.00
19-541-5114	Workers Comp	14,560.28	16,446.72	24,625.94	29,997.00	19,978.00	34,592.00
19-541-5202	Employment Services	3,811.41	775.92	4,488.96	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	331.26	0.00	7.00	300.00	500.00	500.00
19-541-5204	Training/Seminars/Conferences	375.00	0.00	0.00	300.00	500.00	500.00
19-541-5205	Dues/Memberships	506.90	442.08	505.90	600.00	600.00	600.00
19-541-5206	Employee Appreciation	20.00	255.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>433,194.56</b>	<b>610,213.10</b>	<b>645,098.19</b>	<b>644,202.00</b>	<b>693,984.00</b>	<b>738,562.00</b>
<b>600 - Contractual</b>							
19-541-6102	Electricity	4,619.17	4,445.40	4,196.03	5,000.00	5,000.00	6,000.00
19-541-6103	Natural Gas	2,574.82	2,861.77	2,610.62	5,000.00	5,000.00	5,000.00
19-541-6104	Telephone	560.64	648.59	2,495.21	700.00	2,500.00	3,000.00
19-541-6105	Other Utility Services	1,798.70	2,294.72	1,702.56	2,500.00	2,500.00	2,000.00
19-541-6212	Payments to Contractors	248,399.62	314,857.07	280,753.65	350,000.00	335,000.00	350,000.00
19-541-6214	Other Professional Services	70,152.28	30,328.95	40,881.88	35,000.00	35,000.00	45,000.00
19-541-6215	Other Insurances	13,047.95	10,100.57	11,045.18	11,000.00	11,000.00	18,000.00
19-541-6218	Claims/Losses	5,535.55	0.00	0.00	1,500.00	2,000.00	1,500.00
19-541-6301	Advertising	307.98	0.00	0.00	500.00	500.00	500.00
19-541-6302	Equip Rental/Maintenance Contract	385.00	323.00	210.00	1,600.00	1,600.00	1,600.00
19-541-6303	License Fees	0.00	13.00	71.75	50.00	50.00	50.00
<b>600 - Contractual Totals:</b>		<b>347,381.71</b>	<b>365,873.07</b>	<b>343,966.88</b>	<b>412,850.00</b>	<b>400,150.00</b>	<b>432,650.00</b>
<b>710 - Commodities</b>							
19-541-7100	Office Supplies/Publications	596.12	236.41	243.00	300.00	500.00	500.00
19-541-7101	Other Supplies/Tools	27,825.02	38,117.72	48,086.72	40,000.00	30,000.00	45,000.00
19-541-7102	Clothing/Uniforms	7,830.03	6,620.92	6,527.60	7,200.00	7,200.00	7,000.00
19-541-7110	Postage/Shipping	34.07	36.67	37.67	50.00	50.00	50.00
19-541-7200	Fuel/Oil	61,715.07	47,226.27	54,993.82	65,000.00	80,000.00	75,000.00
19-541-7201	Equipment Repair/Parts/Maintenance	22,153.34	25,346.37	38,968.01	30,000.00	30,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	27,077.81	9,588.15	2,102.44	20,000.00	10,000.00	5,000.00
19-541-7204	Building Materials/Repairs	7,414.70	15,573.63	1,581.96	10,000.00	10,000.00	10,000.00
<b>710 - Commodities Totals:</b>		<b>154,646.16</b>	<b>142,746.14</b>	<b>152,541.22</b>	<b>172,550.00</b>	<b>167,750.00</b>	<b>172,550.00</b>
<b>740 - Capital Outlay</b>							
19-541-7403	Motor Vehicles	13,249.50	215,284.00	0.00	128,000.00	100,000.00	300,000.00
19-541-7405	Machinery/Equipment	52,175.24	1,176.60	0.00	0.00	0.00	0.00
19-541-7504	Computer Equipment	0.00	0.00	216.00	1,000.00	1,000.00	1,000.00
19-541-7505	Computer Software	0.00	0.00	333.46	0.00	0.00	2,500.00
<b>740 - Capital Outlay Totals:</b>		<b>65,424.74</b>	<b>216,460.60</b>	<b>549.46</b>	<b>129,000.00</b>	<b>101,000.00</b>	<b>303,500.00</b>
<b>541 - Sanitation Totals:</b>		<b>1,000,647.17</b>	<b>1,335,292.91</b>	<b>1,142,155.75</b>	<b>1,358,602.00</b>	<b>1,362,884.00</b>	<b>1,647,262.00</b>

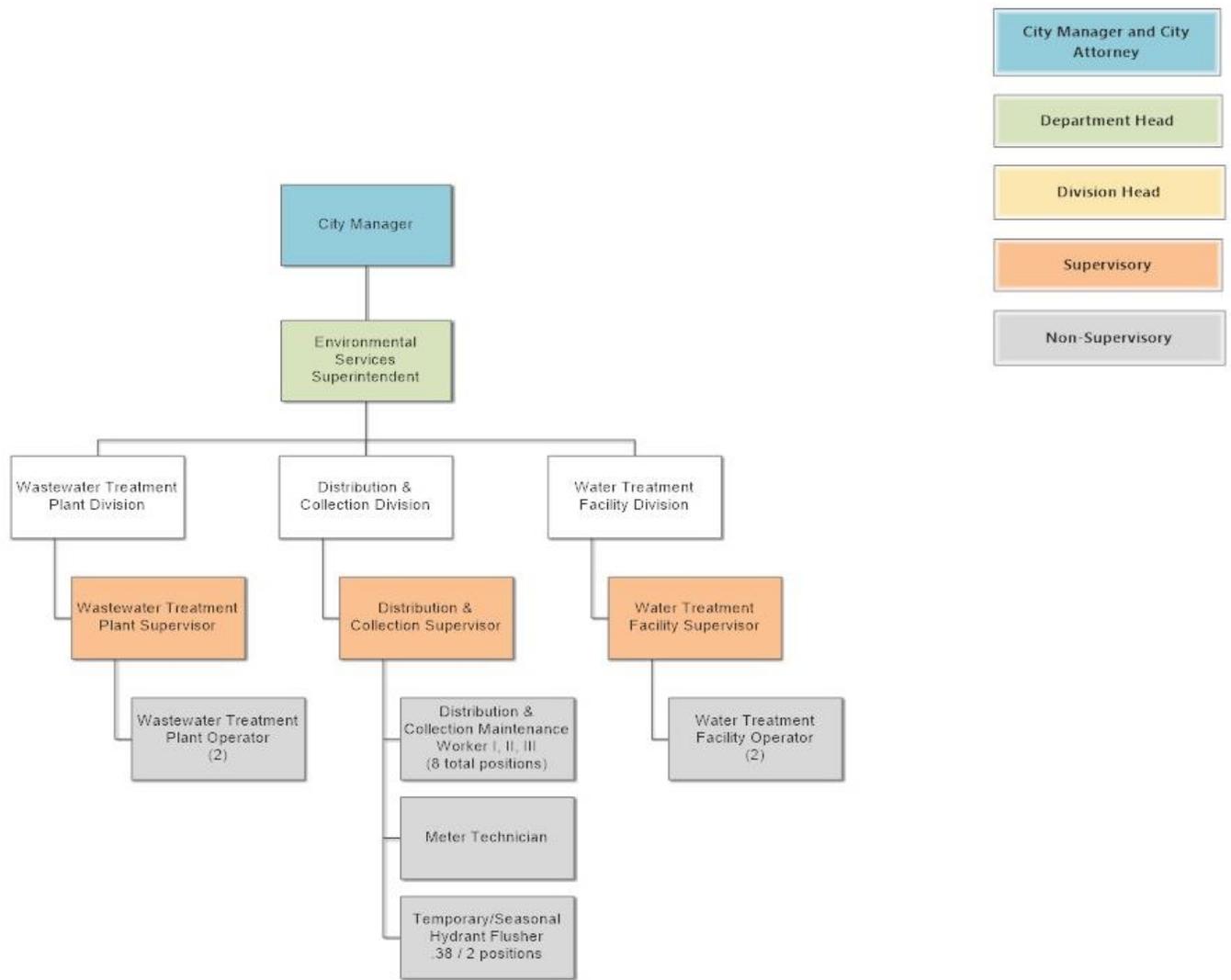
<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>542 - Streets</b>							
<b>500 - Personnel Services</b>							
01-542-5100	Full Time Salary	224,164.05	252,614.20	235,134.80	252,319.00	230,000.00	274,188.00
01-542-5102	Overtime Salary	11,011.06	7,549.08	8,120.99	6,060.00	8,350.00	9,250.00
01-542-5103	SS/Medi Taxes	17,072.52	18,893.00	17,777.60	21,343.00	19,000.00	23,000.00
01-542-5105	Retirement	0.00	0.00	0.00	0.00	0.00	20,415.00
01-542-5106	KPERS	22,572.26	25,028.51	22,287.22	27,621.00	24,500.00	28,400.00
01-542-5111	Life Insurance	253.27	268.82	248.82	282.00	282.00	282.00
01-542-5112	Medical/Dental Insurance	57,727.56	60,562.18	65,056.11	89,741.00	70,000.00	84,394.00
01-542-5113	Unemployment Insurance	1,225.48	488.23	7.95	1,534.00	750.00	1,615.00
01-542-5114	Workers Comp	10,487.11	11,483.96	18,496.05	14,702.00	11,694.00	13,949.00
01-542-5201	Staffing Services	38,071.30	35,876.89	58,916.83	48,000.00	75,000.00	50,000.00
01-542-5202	Employment Services	1,426.70	1,282.99	2,916.73	1,500.00	5,000.00	3,000.00
01-542-5203	Travel/ Meals/ Lodging	43.75	84.25	205.08	100.00	100.00	100.00
01-542-5204	Training/Seminars/Conferences	168.00	0.00	0.00	250.00	250.00	250.00
01-542-5205	Dues/Memberships	381.52	427.96	505.90	500.00	500.00	500.00
01-542-5206	Employee Appreciation	90.00	0.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>384,694.58</b>	<b>414,560.07</b>	<b>429,674.08</b>	<b>463,952.00</b>	<b>445,426.00</b>	<b>509,343.00</b>
<b>600 - Contractual</b>							
01-542-6102	Electricity	215,465.92	209,322.24	217,673.01	235,000.00	225,000.00	240,000.00
01-542-6103	Natural Gas	2,574.82	3,056.29	2,903.21	4,000.00	7,500.00	9,000.00
01-542-6104	Telephone	2,966.16	3,255.88	4,357.96	3,500.00	3,500.00	4,000.00
01-542-6105	Other Utility Services	687.17	848.75	1,147.86	1,500.00	1,500.00	1,500.00
01-542-6212	Payments to Contractors	430,910.10	181,083.30	68.64	10,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	34,709.67	4,174.41	10,788.25	5,000.00	6,500.00	9,000.00
01-542-6215	Other Insurances	25,188.46	26,137.84	23,882.35	27,000.00	27,000.00	30,000.00
01-542-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	6,981.00	240.00	8,219.75	8,000.00	1,500.00	5,000.00
01-542-6303	License Fees	68.03	0.00	0.00	100.00	100.00	100.00
21-542-6212	Payments to Contractors	24,185.00	19,500.00	90,218.54	25,000.00	25,000.00	15,000.00
21-542-6214	Other Professional Services	2,751.00	18,995.26	49,558.50	10,000.00	10,000.00	25,000.00
21-542-6218	Claims/Losses	0.00	4,160.27	0.00	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	0.00	6,876.00	330.00	0.00	0.00	0.00
68-542-6212	Payments to Contractors	25,000.00	290,110.40	-29,608.54	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>771,487.33</b>	<b>767,760.64</b>	<b>379,539.53</b>	<b>329,300.00</b>	<b>317,800.00</b>	<b>348,800.00</b>
<b>710 - Commodities</b>							
01-542-7100	Office Supplies/Publications	435.91	320.66	215.00	500.00	500.00	500.00
01-542-7101	Other Supplies/Tools	16,045.92	10,367.88	9,554.48	15,000.00	13,000.00	16,000.00
01-542-7102	Clothing/Uniforms	7,348.93	4,844.61	5,050.45	6,000.00	6,000.00	7,000.00
01-542-7110	Postage/Shipping	191.46	40.47	55.35	50.00	50.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenance	31,405.81	23,666.19	24,549.29	28,000.00	25,000.00	25,000.00
01-542-7204	Building Materials/Repairs	4,507.31	2,849.90	3,037.14	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	1,369.34	11,727.12	4,654.77	13,000.00	13,000.00	13,000.00
01-542-7207	Street Flags and Signs	17,249.12	4,909.74	8,793.67	15,000.00	10,000.00	10,000.00
21-542-7200	Fuel/Oil	39,083.88	26,310.80	29,764.38	35,000.00	35,000.00	40,000.00
21-542-7201	Equipment Repair/Parts/Maintenance	66,695.93	30,231.90	81,682.39	57,000.00	57,000.00	65,000.00
21-542-7202	Motor Vehicle Repair/Parts	5,871.29	18,674.78	16,004.07	23,000.00	23,000.00	13,000.00
21-542-7204	Building Materials/Repairs	1,417.53	0.00	14.02	1,000.00	1,000.00	1,000.00
21-542-7205	Materials	82,818.56	81,804.41	74,096.17	85,000.00	85,000.00	85,000.00
<b>710 - Commodities Totals:</b>		<b>274,440.99</b>	<b>215,748.46</b>	<b>257,471.18</b>	<b>283,550.00</b>	<b>273,550.00</b>	<b>280,550.00</b>
<b>740 - Capital Outlay</b>							
01-542-7504	Computer Equipment	1,124.15	635.00	608.74	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	197.94	0.00	541.46	1,000.00	1,000.00	2,500.00
21-542-7402	Capital Improvement	0.00	0.00	27,567.97	1,330,000.00	1,022,875.00	851,008.00
21-542-7403	Motor Vehicles	30,907.00	0.00	192,302.00	220,000.00	0.00	0.00
21-542-7405	Machinery/Equipment	52,175.23	55,823.82	22,472.60	205,000.00	255,000.00	150,000.00
<b>740 - Capital Outlay Totals:</b>		<b>84,404.32</b>	<b>56,458.82</b>	<b>243,492.77</b>	<b>1,757,000.00</b>	<b>1,279,875.00</b>	<b>1,004,508.00</b>
<b>542 - Streets Totals:</b>		<b>1,515,027.22</b>	<b>1,454,527.99</b>	<b>1,310,177.56</b>	<b>2,833,802.00</b>	<b>2,316,651.00</b>	<b>2,143,201.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>544 - Stormwater</b>							
<b>500 - Personnel Services</b>							
15-544-5100	Full Time Salary	97,336.50	97,149.48	86,498.27	110,799.00	95,000.00	125,800.00
15-544-5102	Overtime Salary	4,896.66	3,351.83	3,614.00	4,000.00	3,500.00	4,500.00
15-544-5103	SS/Medi Taxes	7,423.52	7,326.74	6,576.75	8,782.00	7,200.00	10,000.00
15-544-5106	KPERS	10,030.51	9,633.45	8,232.95	11,365.00	9,500.00	11,956.00
15-544-5111	Life Insurance	115.80	115.90	94.56	128.00	128.00	128.00
15-544-5112	Medical/Dental Insurance	25,024.10	23,551.78	24,614.72	39,317.00	29,000.00	39,300.00
15-544-5113	Unemployment Insurance	37.24	189.38	2.94	631.00	400.00	697.00
15-544-5114	Workers Comp	1,256.34	1,513.13	1,737.62	6,255.00	1,212.00	6,306.00
<b>500 - Personnel Services Totals:</b>		<b>146,120.67</b>	<b>142,831.69</b>	<b>131,371.81</b>	<b>181,277.00</b>	<b>145,940.00</b>	<b>198,687.00</b>
<b>600 - Contractual</b>							
15-544-6212	Payments to Contractors	15,064.38	0.00	0.00	10,000.00	10,000.00	10,000.00
15-544-6214	Other Professional Services	13,294.57	567.50	1,670.00	2,000.00	2,000.00	2,000.00
15-544-6303	License Fees	0.00	60.00	0.00	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>28,358.95</b>	<b>627.50</b>	<b>1,670.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>710 - Commodities</b>							
15-544-7101	Other Supplies/Tools	1,000.97	179.09	8.99	1,000.00	1,000.00	1,000.00
15-544-7106	Chemicals	3,461.00	5,170.93	116.00	5,200.00	3,500.00	3,500.00
15-544-7201	Equipment Repair/Parts/Maintenance	3,796.69	278.75	8,193.47	10,000.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	41.48	0.00	0.00	100.00	100.00	100.00
15-544-7205	Materials	6,959.77	230.21	16,518.98	7,000.00	7,000.00	7,000.00
<b>710 - Commodities Totals:</b>		<b>15,259.91</b>	<b>5,858.98</b>	<b>24,837.44</b>	<b>23,300.00</b>	<b>21,600.00</b>	<b>21,600.00</b>
<b>740 - Capital Outlay</b>							
15-544-7402	Capital Improvement	12,972.90	0.00	0.00	90,000.00	50,000.00	90,000.00
15-544-7403	Motor Vehicles	30,907.00	9,920.70	0.00	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	70,293.54	0.00	0.00	36,000.00	39,900.00	24,000.00
<b>740 - Capital Outlay Totals:</b>		<b>114,173.44</b>	<b>9,920.70</b>	<b>0.00</b>	<b>126,000.00</b>	<b>89,900.00</b>	<b>114,000.00</b>
<b>544 - Stormwater Totals:</b>		<b>303,912.97</b>	<b>159,238.87</b>	<b>157,879.25</b>	<b>342,577.00</b>	<b>269,440.00</b>	<b>346,287.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>770 - Northwest Community Center</b>							
<b>500 - Personnel Services</b>							
01-770-5100	Full Time Salary	32,486.10	32,408.21	34,043.16	34,531.00	36,500.00	39,094.00
01-770-5102	Overtime Salary	1,669.11	1,101.89	713.09	1,020.00	1,020.00	1,125.00
01-770-5103	SS/Medi Taxes	2,471.21	2,465.12	2,563.24	2,642.00	2,800.00	3,000.00
01-770-5106	KPERS	3,375.16	3,223.44	3,242.35	3,419.00	3,600.00	3,692.00
01-770-5111	Life Insurance	27.76	28.75	28.84	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,672.16	4,985.40	5,991.83	6,964.00	6,500.00	7,352.00
01-770-5113	Unemployment Insurance	176.74	63.63	1.14	195.00	195.00	215.00
01-770-5114	Workers Comp	1,428.26	971.14	1,175.07	1,279.00	869.00	1,365.00
	<b>500 - Personnel Services Totals:</b>	<b>46,306.50</b>	<b>45,247.58</b>	<b>47,758.72</b>	<b>50,094.00</b>	<b>51,528.00</b>	<b>55,887.00</b>
<b>600 - Contractual</b>							
01-770-6102	Electricity	4,119.07	1,732.80	2,879.14	3,000.00	3,000.00	4,000.00
01-770-6103	Natural Gas	1,957.35	2,544.07	2,712.23	3,000.00	4,000.00	5,000.00
01-770-6104	Telephone	922.43	979.33	2,130.97	1,000.00	3,200.00	3,500.00
01-770-6105	Other Utility Services	964.92	1,052.80	1,216.94	1,200.00	1,300.00	1,500.00
01-770-6214	Other Professional Services	110.00	120.80	55.70	300.00	300.00	300.00
	<b>600 - Contractual Totals:</b>	<b>8,073.77</b>	<b>6,429.80</b>	<b>8,994.98</b>	<b>8,500.00</b>	<b>11,800.00</b>	<b>14,300.00</b>
<b>710 - Commodities</b>							
01-770-7100	Office Supplies/Publications	159.06	260.86	16.15	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	808.96	164.31	687.63	1,000.00	3,500.00	4,000.00
01-770-7204	Building Materials/Repairs	406.37	955.79	1,535.82	1,000.00	1,000.00	1,500.00
01-770-7301	Refunds	1,050.00	1,370.24	1,200.00	1,500.00	1,500.00	1,500.00
	<b>710 - Commodities Totals:</b>	<b>2,424.39</b>	<b>2,751.20</b>	<b>3,439.60</b>	<b>4,000.00</b>	<b>6,500.00</b>	<b>7,500.00</b>
<b>740 - Capital Outlay</b>							
01-770-7504	Computer Equipment	349.00	144.00	432.88	500.00	500.00	500.00
	<b>740 - Capital Outlay Totals:</b>	<b>349.00</b>	<b>144.00</b>	<b>432.88</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
	<b>770 - Northwest Community Center Totals:</b>	<b>57,153.66</b>	<b>54,572.58</b>	<b>60,626.18</b>	<b>63,094.00</b>	<b>70,328.00</b>	<b>78,187.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>774 - Senior Center</b>							
<b>500 - Personnel Services</b>							
01-774-5100	Full Time Salary	107,997.21	112,556.31	108,125.82	118,862.00	92,000.00	129,331.00
01-774-5102	Overtime Salary	3,738.05	2,844.37	3,185.03	1,515.00	9,800.00	3,200.00
01-774-5103	SS/Medi Taxes	7,539.22	7,764.51	7,532.75	9,209.00	8,500.00	10,000.00
01-774-5106	KPERS	11,041.06	11,100.99	10,271.76	11,917.00	11,000.00	12,300.00
01-774-5111	Life Insurance	127.59	133.65	118.56	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	35,078.98	36,894.66	40,370.20	51,215.00	40,000.00	62,014.00
01-774-5113	Unemployment Insurance	541.76	200.86	3.37	662.00	300.00	702.00
01-774-5114	Workers Comp	621.56	703.23	906.61	1,089.00	676.00	1,116.00
01-774-5201	Staffing Services	16,076.43	18,624.63	24,005.60	25,000.00	20,000.00	25,000.00
01-774-5202	Employment Services	41.10	122.65	50.10	200.00	200.00	200.00
01-774-5204	Training/Seminars/Conferences	0.00	284.00	0.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	185.32	197.00	247.36	200.00	200.00	200.00
	<b>500 - Personnel Services Totals:</b>	<b>182,988.28</b>	<b>191,426.86</b>	<b>194,817.16</b>	<b>220,301.00</b>	<b>183,108.00</b>	<b>244,495.00</b>
<b>600 - Contractual</b>							
01-774-6102	Electricity	13,233.57	12,110.47	12,021.15	14,000.00	13,000.00	14,000.00
01-774-6103	Natural Gas	2,526.38	2,855.72	2,995.62	4,000.00	6,000.00	6,500.00
01-774-6104	Telephone	5,210.83	1,627.03	2,970.85	1,800.00	3,200.00	3,500.00
01-774-6105	Other Utility Services	0.00	498.55	620.25	800.00	1,300.00	1,500.00
01-774-6214	Other Professional Services	2,948.83	7,209.90	4,759.91	5,000.00	5,000.00	5,000.00
01-774-6215	Other Insurances	3,796.80	3,926.85	3,750.59	4,500.00	4,000.00	4,500.00
01-774-6301	Advertising	388.00	0.00	0.00	500.00	500.00	500.00
	<b>600 - Contractual Totals:</b>	<b>28,104.41</b>	<b>28,228.52</b>	<b>27,118.37</b>	<b>30,600.00</b>	<b>33,000.00</b>	<b>35,500.00</b>
<b>710 - Commodities</b>							
01-774-7100	Office Supplies/Publications	127.96	275.16	106.91	300.00	500.00	600.00
01-774-7101	Other Supplies/Tools	9,680.72	10,461.28	6,089.50	12,000.00	12,000.00	10,000.00
01-774-7103	Food Supply	1,845.61	91.33	640.08	1,000.00	1,000.00	1,000.00
01-774-7200	Fuel/Oil	821.46	727.92	859.48	1,000.00	1,000.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenance	0.00	459.00	739.58	500.00	500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	165.09	181.86	900.59	1,000.00	1,000.00	1,000.00
01-774-7204	Building Materials/Repairs	601.81	2,276.02	6,935.18	3,000.00	3,000.00	3,000.00
	<b>710 - Commodities Totals:</b>	<b>13,242.65</b>	<b>14,472.57</b>	<b>16,271.32</b>	<b>18,800.00</b>	<b>19,000.00</b>	<b>17,100.00</b>
<b>740 - Capital Outlay</b>							
01-774-7504	Computer Equipment	388.96	0.00	0.00	1,200.00	1,200.00	1,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>388.96</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,000.00</b>
	<b>774 - Senior Center Totals:</b>	<b>224,724.30</b>	<b>234,127.95</b>	<b>238,206.85</b>	<b>270,901.00</b>	<b>236,308.00</b>	<b>298,095.00</b>
<b>Public Services Department Totals:</b>		<b>4,120,180.26</b>	<b>4,105,566.17</b>	<b>3,908,236.36</b>	<b>6,004,105.00</b>	<b>5,356,537.00</b>	<b>5,781,405.00</b>

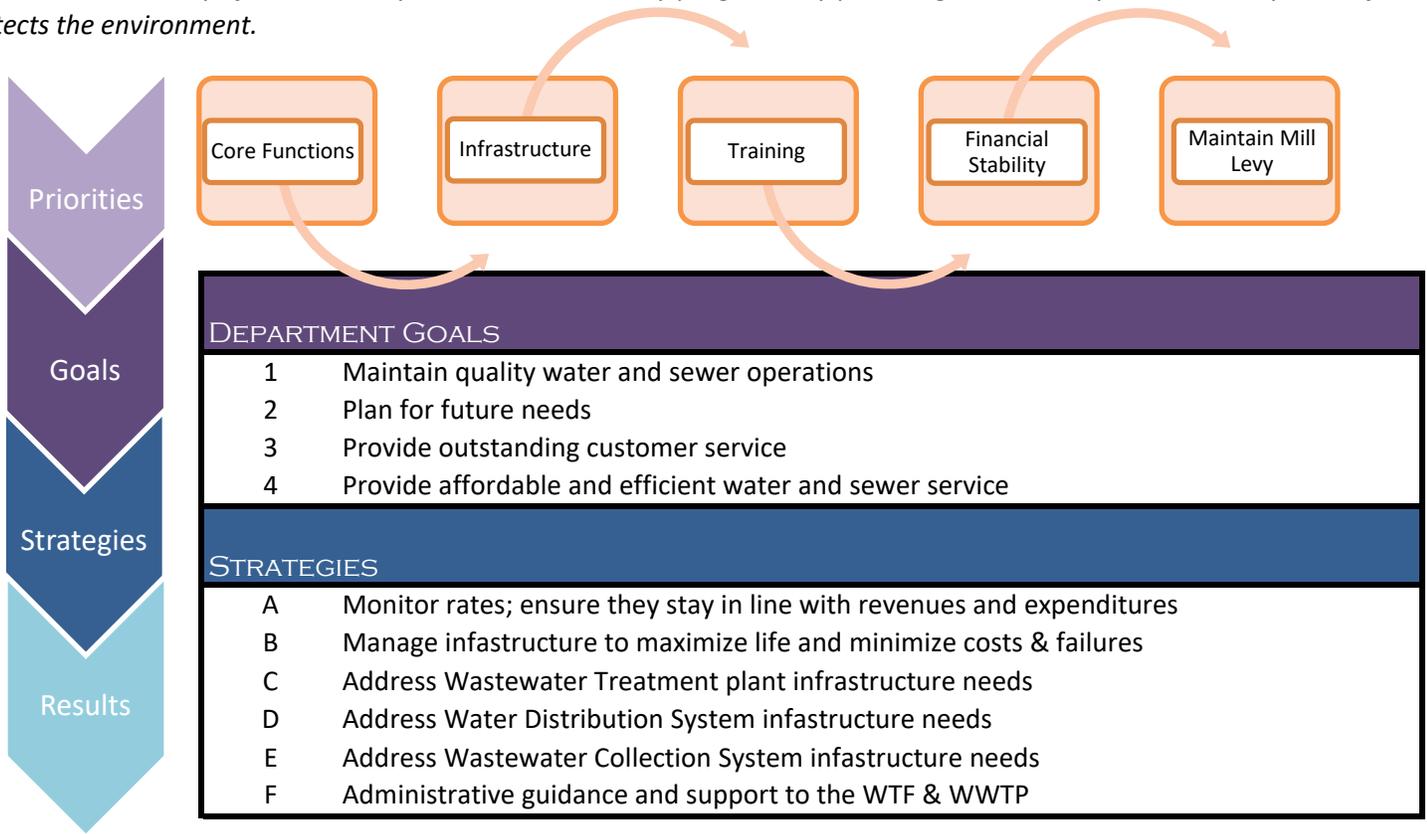
# ENVIRONMENTAL SERVICES DEPARTMENT



Title	Authorized Positions	FTE			
		2020	2021	2022	2023
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	1	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
<b>Total</b>	<b>19</b>	<b>17.38</b>	<b>17.38</b>	<b>17.38</b>	<b>17.38</b>

# ENVIRONMENTAL SERVICES DEPARTMENT

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



Performance Measures	Benchmark	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Sewer rates as percentage of median household income (Based on 4,000 GPM Average)	0.90%	0.92%	0.88%	0.81%	0.91%	1.02%	A
Water rates as percentage of median household income (Based on 4,000 GPM Average)	1.07%	1.05%	1.01%	1.90%	1.94%	1.98%	A

Revenue By Fund	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
Expenditures by Fund/Category				
Water Fund	\$ 3,850,511	\$ 2,147,880	\$ 2,119,569	\$ 3,400,346
Sewer Fund	\$ 3,063,169	\$ 14,427,510	\$ 11,600,566	\$ 3,596,189
<b>Total Revenues</b>	<b>\$ 6,913,680</b>	<b>\$ 16,575,390</b>	<b>\$ 13,720,135</b>	<b>\$ 6,996,535</b>
<b>Expenditures: Water Fund</b>				
Personnel Services	\$ 740,603	\$ 793,480	\$ 800,169	\$ 910,146
Contractual	\$ 509,392	\$ 656,500	\$ 674,500	\$ 718,300
Commodities	\$ 551,589	\$ 651,900	\$ 598,900	\$ 709,900
Capital Outlay	\$ 2,048,927	\$ 46,000	\$ 46,000	\$ 1,062,000
<b>Expenditures: Sewer Fund</b>				
Personnel Services	\$ 492,763	\$ 619,450	\$ 553,696	\$ 635,329
Contractual	\$ 223,834	\$ 205,910	\$ 214,210	\$ 239,210
Commodities	\$ 136,845	\$ 190,150	\$ 200,650	\$ 209,650
Capital Outlay	\$ 2,209,727	\$ 13,412,000	\$ 10,632,000	\$ 2,512,000
<b>Total Expenditures*</b>	<b>\$ 6,913,680</b>	<b>\$ 16,575,390</b>	<b>\$ 13,720,125</b>	<b>\$ 6,996,535</b>
<b>Total Positions / FTE</b>	<b>20 / 18.38</b>	<b>19 / 17.38</b>	<b>19 / 17.38</b>	<b>19 / 17.38</b>

\*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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Water Main breaks	25	16	34	33	20	20	A
Waterlines replaced (linear feet)	10,000	0	0	12,511	2,000	3,000	B
Water quality complaints	10	30	26	37	15	10	C
Water pressure complaints	10	23	9	7	5	5	C



# WASTEWATER TREATMENT PLANT DIVISION

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

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

The 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Number of stoppages	15	13	19	23	15	15	A
Percent of sewer system receiving annual maintenance	20%	22%	19%	31%	30%	30%	B
Lines Flushed (linear feet)	180,000	91,418	76,183	131,333	180,000	180,000	B
Lines vacuum Cleaned (linear feet)	30,000	3,830	4,300	0	7,000	8,000	B
Wastewater Treated/ Daily Avg (million gallons per day (MGD))	2.1	1.89	1.18	1.12	1.20	1.20	C
Wastewater treated maximum day (MGD)	3.1	7.00	2.23	2.43	2.40	2.40	C
Wastewater treated mimimum day (MGD)	1.01	0.87	0.81	0.83	1.00	1.00	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 52<sup>nd</sup> 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target	Strategy Alignment
Annual Water Production MG	960	1002	1078	1241	1250	1250	D
Water Production/ Daily AVG (MGD)	2.7	2.75	3.00	2.72	2.80	2.80	D
Water Sold MG	900	890	948	1042	1050	1050	A
Water Loss %	7%	11%	12%	16%	9%	9%	A, C
Cost per thousand gallons treated	\$1.30	\$1.23	\$1.51	\$1.39	\$1.30	\$1.30	A



<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>650 - Environmental Services</b>							
<b>500 - Personnel Services</b>							
16-650-5100	Full Time Salary	149,490.52	0.00	0.00	0.00	0.00	0.00
16-650-5102	Overtime Salary	2,973.18	0.00	0.00	0.00	0.00	0.00
16-650-5103	SS/Medi Taxes	11,240.13	0.00	0.00	0.00	0.00	0.00
16-650-5106	KPERS	14,568.27	0.00	0.00	0.00	0.00	0.00
16-650-5111	Life Insurance	100.92	0.00	0.00	0.00	0.00	0.00
16-650-5112	Medical/Dental Insurance	21,111.20	0.00	0.00	0.00	0.00	0.00
16-650-5114	Workers Comp	3,438.40	0.00	0.00	0.00	0.00	0.00
16-650-5202	Employment Services	317.15	0.00	0.00	0.00	0.00	0.00
16-650-5203	Travel/ Meals/ Lodging	549.77	0.00	0.00	0.00	0.00	0.00
16-650-5204	Training/Seminars/Conferences	440.00	0.00	0.00	0.00	0.00	0.00
16-650-5205	Dues/Memberships	594.00	0.00	0.00	0.00	0.00	0.00
18-650-5100	Full Time Salary	124,324.01	0.00	0.00	0.00	0.00	0.00
18-650-5102	Overtime Salary	2,438.29	0.00	0.00	0.00	0.00	0.00
18-650-5103	SS/Medi Taxes	9,356.22	0.00	0.00	0.00	0.00	0.00
18-650-5106	KPERS	12,147.16	0.00	0.00	0.00	0.00	0.00
18-650-5111	Life Insurance	78.21	0.00	0.00	0.00	0.00	0.00
18-650-5112	Medical/Dental Insurance	17,870.11	0.00	0.00	0.00	0.00	0.00
18-650-5114	Workers Comp	3,385.50	0.00	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>374,423.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>600 - Contractual</b>							
16-650-6103	Natural Gas	599.58	0.00	0.00	0.00	0.00	0.00
16-650-6104	Telephone	6,126.55	0.00	0.00	0.00	0.00	0.00
16-650-6105	Other Utility Services	2,569.57	0.00	0.00	0.00	0.00	0.00
16-650-6212	Payments to Contractors	28.05	0.00	0.00	0.00	0.00	0.00
16-650-6214	Other Professional Services	5,678.47	0.00	0.00	0.00	0.00	0.00
16-650-6215	Other Insurances	4,091.96	0.00	0.00	0.00	0.00	0.00
18-650-6215	Other Insurances	100.22	0.00	0.00	0.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>19,194.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
16-650-7100	Office Supplies/Publications	859.81	0.00	0.00	0.00	0.00	0.00
16-650-7101	Other Supplies/Tools	872.51	0.00	0.00	0.00	0.00	0.00
16-650-7102	Clothing/Uniforms	514.76	0.00	0.00	0.00	0.00	0.00
16-650-7110	Postage/Shipping	111.33	0.00	0.00	0.00	0.00	0.00
16-650-7200	Fuel/Oil	664.75	0.00	0.00	0.00	0.00	0.00
16-650-7202	Motor Vehicle Repair/Parts	868.03	0.00	0.00	0.00	0.00	0.00
	<b>710 - Commodities Totals:</b>	<b>3,891.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>740 - Capital Outlay</b>							
16-650-7504	Computer Equipment	2,631.77	0.00	0.00	0.00	0.00	0.00
16-650-7505	Computer Software	735.74	0.00	0.00	0.00	0.00	0.00
	<b>740 - Capital Outlay Totals:</b>	<b>3,367.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>650 - Environmental Services Totals:</b>	<b>400,876.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>651 - Water Treatment</b>							
<b>500 - Personnel Services</b>							
16-651-5100	Full Time Salary	113,082.48	121,219.18	124,623.43	123,561.00	136,500.00	141,000.00
16-651-5102	Overtime Salary	17,723.96	24,513.72	21,453.30	14,500.00	35,000.00	16,100.00
16-651-5103	SS/Medi Taxes	9,722.93	10,863.32	10,890.11	10,562.00	13,500.00	11,646.00
16-651-5106	KPERS	12,925.80	14,020.57	13,598.91	13,668.00	17,000.00	14,800.00
16-651-5111	Life Insurance	127.59	133.65	133.41	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	19,970.10	20,993.31	25,111.95	29,098.00	29,098.00	30,667.00
16-651-5113	Unemployment Insurance	419.99	280.15	4.86	759.00	759.00	837.00
16-651-5114	Workers Comp	3,702.89	2,625.09	6,373.40	4,003.00	5,176.00	4,749.00
16-651-5202	Employment Services	13.70	41.10	116.90	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	242.81	0.00	233.08	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	1,000.00	350.00	175.00	1,000.00	1,000.00	1,000.00
16-651-5205	Dues/Memberships	268.07	562.36	277.36	600.00	600.00	600.00
	<b>500 - Personnel Services Totals:</b>	<b>179,200.32</b>	<b>195,602.45</b>	<b>202,991.71</b>	<b>198,483.00</b>	<b>239,365.00</b>	<b>222,131.00</b>
<b>600 - Contractual</b>							
16-651-6102	Electricity	322,544.51	332,600.83	374,544.79	400,000.00	400,000.00	400,000.00
16-651-6103	Natural Gas	13,656.73	13,977.75	13,007.75	30,000.00	20,000.00	22,000.00
16-651-6104	Telephone	5,542.54	6,004.64	10,108.88	6,000.00	8,200.00	8,500.00
16-651-6105	Other Utility Services	2,546.86	2,581.26	2,497.32	3,000.00	3,000.00	3,000.00
16-651-6212	Payments to Contractors	192,556.42	743,600.69	-116,317.93	40,000.00	40,000.00	40,000.00
16-651-6214	Other Professional Services	110,657.09	17,993.33	14,986.44	30,000.00	30,000.00	30,000.00
16-651-6215	Other Insurances	33,295.00	41,790.02	48,569.01	42,000.00	58,500.00	60,000.00
16-651-6218	Claims/Losses	0.00	4,626.40	944.65	5,000.00	2,500.00	5,000.00
16-651-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	25,543.75	22,017.68	20,495.75	25,000.00	25,000.00	25,000.00
	<b>600 - Contractual Totals:</b>	<b>706,342.90</b>	<b>1,185,192.60</b>	<b>368,836.66</b>	<b>581,200.00</b>	<b>587,400.00</b>	<b>593,700.00</b>
<b>710 - Commodities</b>							
16-651-7100	Office Supplies/Publications	1,114.10	1,151.44	941.53	1,200.00	1,200.00	1,200.00
16-651-7101	Other Supplies/Tools	16,992.21	4,565.65	5,198.04	5,000.00	5,000.00	5,000.00
16-651-7102	Clothing/Uniforms	1,481.68	1,727.51	1,766.46	2,000.00	2,000.00	2,000.00
16-651-7106	Chemicals	327,804.93	456,333.45	249,330.47	350,000.00	350,000.00	360,000.00
16-651-7108	Laboratory Tests/Evaluations	4,471.00	6,761.00	6,668.00	7,000.00	7,000.00	9,000.00
16-651-7110	Postage/Shipping	2,577.56	2,810.96	1,297.19	3,000.00	1,500.00	2,000.00
16-651-7200	Fuel/Oil	1,162.67	3,166.10	3,236.99	4,000.00	2,500.00	4,000.00
16-651-7201	Equipment Repair/Parts/Maintenance	57,512.34	65,804.07	103,157.75	60,000.00	60,000.00	70,000.00
16-651-7202	Motor Vehicle Repair/Parts	988.67	1,124.27	836.75	1,200.00	1,200.00	1,200.00
16-651-7204	Building Materials/Repairs	656.00	0.00	705.04	500.00	500.00	500.00
	<b>710 - Commodities Totals:</b>	<b>414,761.16</b>	<b>543,444.45</b>	<b>373,138.22</b>	<b>433,900.00</b>	<b>430,900.00</b>	<b>454,900.00</b>
<b>740 - Capital Outlay</b>							
16-651-7402	Capital Improvement	0.00	0.00	777,860.00	0.00	0.00	300,000.00
16-651-7405	Machinery/Equipment	-0.02	1,176.60	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	108.49	0.00	0.00	0.00	0.00	0.00
	<b>740 - Capital Outlay Totals:</b>	<b>108.47</b>	<b>1,176.60</b>	<b>777,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>
	<b>651 - Water Treatment Totals:</b>	<b>1,300,412.85</b>	<b>1,925,416.10</b>	<b>1,722,826.59</b>	<b>1,213,583.00</b>	<b>1,257,665.00</b>	<b>1,570,731.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>653 - Distribution</b>							
<b>500 - Personnel Services</b>							
16-653-5100	Full Time Salary	170,208.17	306,880.72	337,439.38	356,951.00	364,000.00	415,865.00
16-653-5102	Overtime Salary	6,024.26	17,260.51	13,587.52	18,000.00	22,000.00	20,250.00
16-653-5103	SS/Medi Taxes	12,540.62	23,820.23	26,078.16	30,080.00	30,080.00	34,800.00
16-653-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,257.00
16-653-5106	KPERS	16,610.29	31,046.22	32,750.67	38,928.00	38,928.00	42,900.00
16-653-5111	Life Insurance	207.59	315.47	339.94	364.00	364.00	401.00
16-653-5112	Medical/Dental Insurance	50,178.50	64,442.14	68,042.73	81,761.00	75,000.00	92,817.00
16-653-5113	Unemployment Insurance	0.00	614.97	11.65	2,163.00	2,163.00	2,432.00
16-653-5114	Workers Comp	8,371.17	10,245.66	7,501.98	11,565.00	5,469.00	13,993.00
16-653-5201	Staffing Services	30,493.11	49,400.10	47,123.68	30,000.00	16,000.00	40,000.00
16-653-5202	Employment Services	2,482.91	2,399.76	2,368.62	2,500.00	2,500.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	82.48	0.00	255.79	500.00	1,000.00	500.00
16-653-5204	Training/Seminars/Conferences	606.75	1,884.00	868.00	2,000.00	2,000.00	2,000.00
16-653-5205	Dues/Memberships	249.75	1,230.86	1,243.31	1,300.00	1,300.00	1,300.00
16-653-5206	Employee Appreciation	0.00	205.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>298,055.60</b>	<b>509,745.64</b>	<b>537,611.43</b>	<b>594,997.00</b>	<b>560,804.00</b>	<b>688,015.00</b>
<b>600 - Contractual</b>							
16-653-6102	Electricity	3,184.49	2,965.72	5,683.50	3,000.00	10,000.00	13,000.00
16-653-6103	Natural Gas	1,324.97	2,247.46	2,730.42	3,500.00	4,000.00	4,500.00
16-653-6104	Telephone	1,844.90	5,376.10	6,729.27	5,500.00	7,000.00	7,000.00
16-653-6105	Other Utility Services	2,880.72	6,002.56	5,078.99	6,000.00	6,000.00	6,000.00
16-653-6212	Payments to Contractors	93,055.55	21,203.87	29,098.96	15,000.00	15,000.00	15,000.00
16-653-6214	Other Professional Services	62,823.38	-12,987.59	68,817.90	20,000.00	20,000.00	50,000.00
16-653-6215	Other Insurances	17,637.55	18,984.15	18,490.19	20,000.00	20,000.00	20,000.00
16-653-6220	Engineering Services	791.00	0.00	0.00	1,000.00	1,000.00	5,000.00
16-653-6301	Advertising	0.00	0.00	0.00	100.00	100.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	7,315.01	1,136.14	3,925.81	1,200.00	4,000.00	4,000.00
16-653-6303	License Fees	17,713.75	0.00	0.00	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>208,571.32</b>	<b>44,928.41</b>	<b>140,555.04</b>	<b>75,300.00</b>	<b>87,100.00</b>	<b>124,600.00</b>
<b>710 - Commodities</b>							
16-653-7100	Office Supplies/Publications	481.49	1,650.43	1,225.51	1,700.00	1,700.00	1,700.00
16-653-7101	Other Supplies/Tools	76,980.15	78,718.68	102,083.98	80,000.00	90,000.00	100,000.00
16-653-7102	Clothing/Uniforms	5,882.22	6,476.41	6,188.07	6,500.00	6,500.00	6,500.00
16-653-7106	Chemicals	0.00	110.00	0.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	41.22	127.78	77.43	150.00	150.00	150.00
16-653-7200	Fuel/Oil	13,992.80	10,067.65	16,426.84	15,000.00	30,000.00	32,000.00
16-653-7201	Equipment Repair/Parts/Maintenance	19,446.05	13,530.19	17,051.61	15,000.00	15,000.00	15,000.00
16-653-7202	Motor Vehicle Repair/Parts	13,627.97	7,953.87	4,904.73	85,000.00	10,000.00	85,000.00
16-653-7204	Building Materials/Repairs	0.00	0.00	302.00	500.00	500.00	500.00
16-653-7205	Materials	11,288.05	10,503.85	30,190.61	14,000.00	14,000.00	14,000.00
16-653-7301	Refunds	0.00	53.19	0.00	0.00	0.00	0.00
<b>710 - Commodities Totals:</b>		<b>141,739.95</b>	<b>129,192.05</b>	<b>178,450.78</b>	<b>218,000.00</b>	<b>168,000.00</b>	<b>255,000.00</b>
<b>740 - Capital Outlay</b>							
16-653-7402	Capital Improvement	0.00	100,081.00	1,174,226.00	0.00	0.00	712,000.00
16-653-7405	Machinery/Equipment	14,228.00	0.00	91,187.43	40,000.00	40,000.00	40,000.00
16-653-7504	Computer Equipment	0.00	4,071.02	4,057.18	5,000.00	5,000.00	5,000.00
16-653-7505	Computer Software	0.00	108.49	1,596.49	1,000.00	1,000.00	5,000.00
<b>740 - Capital Outlay Totals:</b>		<b>14,228.00</b>	<b>104,260.51</b>	<b>1,271,067.10</b>	<b>46,000.00</b>	<b>46,000.00</b>	<b>762,000.00</b>
<b>653 - Distribution Totals:</b>		<b>662,594.87</b>	<b>788,126.61</b>	<b>2,127,684.35</b>	<b>934,297.00</b>	<b>861,904.00</b>	<b>1,829,615.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>660 - Wastewater Treatment (Disposal)</b>							
<b>500 - Personnel Services</b>							
18-660-5100	Full Time Salary	128,678.04	207,691.20	278,378.55	275,542.00	286,500.00	306,650.00
18-660-5102	Overtime Salary	20,858.06	9,049.98	11,864.53	7,000.00	26,000.00	7,750.00
18-660-5103	SS/Medi Taxes	10,851.18	15,934.20	21,546.66	25,113.00	25,113.00	27,500.00
18-660-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	45,734.00
18-660-5106	KPERS	14,776.40	20,837.37	27,058.84	32,499.00	32,499.00	33,900.00
18-660-5111	Life Insurance	118.80	163.10	212.02	219.00	219.00	222.00
18-660-5112	Medical/Dental Insurance	25,534.03	36,189.69	51,877.60	60,449.00	58,000.00	66,493.00
18-660-5113	Unemployment Insurance	0.00	409.85	9.59	1,806.00	1,806.00	1,945.00
18-660-5114	Workers Comp	1,573.73	2,480.31	2,124.08	7,561.00	1,540.00	7,746.00
18-660-5202	Employment Services	693.76	688.30	320.00	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	366.27	13.75	825.00	300.00	300.00	900.00
18-660-5204	Training/Seminars/Conferences	886.00	189.00	1,031.00	1,000.00	1,000.00	2,000.00
18-660-5205	Dues/Memberships	293.07	667.36	521.77	700.00	700.00	700.00
<b>500 - Personnel Services Totals:</b>		<b>204,629.34</b>	<b>294,314.11</b>	<b>395,769.64</b>	<b>431,874.00</b>	<b>434,477.00</b>	<b>502,340.00</b>
<b>600 - Contractual</b>							
18-660-6102	Electricity	101,587.36	94,596.65	99,529.13	100,000.00	100,000.00	120,000.00
18-660-6103	Natural Gas	9,347.63	10,179.56	9,533.82	15,000.00	15,000.00	15,000.00
18-660-6104	Telephone	1,383.60	1,469.02	2,442.11	1,600.00	2,100.00	2,100.00
18-660-6105	Other Utility Services	1,754.70	1,858.86	1,682.75	2,000.00	2,000.00	2,000.00
18-660-6212	Payments to Contractors	16,312.71	0.00	0.00	0.00	0.00	0.00
18-660-6214	Other Professional Services	18,401.35	8,144.24	5,675.58	15,000.00	15,000.00	15,000.00
18-660-6215	Other Insurances	28,988.81	30,960.08	32,629.18	30,000.00	42,000.00	42,000.00
18-660-6302	Equip Rental/Maintenance Contract	140.00	373.38	140.00	560.00	560.00	560.00
18-660-6303	License Fees	873.63	969.88	25.00	1,000.00	1,000.00	1,000.00
<b>600 - Contractual Totals:</b>		<b>178,789.79</b>	<b>148,551.67</b>	<b>151,657.57</b>	<b>165,160.00</b>	<b>177,660.00</b>	<b>197,660.00</b>
<b>710 - Commodities</b>							
18-660-7100	Office Supplies/Publications	443.94	647.44	0.00	700.00	700.00	700.00
18-660-7101	Other Supplies/Tools	2,511.09	2,780.94	1,878.79	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	2,196.21	2,241.40	1,774.05	2,300.00	2,300.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	14,814.75	20,672.73	12,212.75	22,000.00	22,000.00	25,000.00
18-660-7110	Postage/Shipping	291.25	369.74	177.91	1,000.00	1,000.00	1,000.00
18-660-7112	Laboratory Supplies	11,521.13	19,391.04	16,282.50	20,000.00	25,000.00	20,000.00
18-660-7200	Fuel/Oil	3,251.53	2,818.86	3,309.22	3,000.00	5,500.00	6,500.00
18-660-7201	Equipment Repair/Parts/Maintenance	34,094.16	80,465.88	36,547.98	70,000.00	60,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	173.82	345.29	47.95	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	250.00	0.00	0.00	2,000.00	2,000.00	2,000.00
<b>710 - Commodities Totals:</b>		<b>69,547.88</b>	<b>129,733.32</b>	<b>72,231.15</b>	<b>126,000.00</b>	<b>123,500.00</b>	<b>132,500.00</b>
<b>740 - Capital Outlay</b>							
18-660-7402	Capital Improvement	10,862.37	565,727.10	2,183,620.44	13,000,000.00	10,600,000.00	2,000,000.00
18-660-7403	Motor Vehicles	18,929.00	0.00	0.00	0.00	0.00	0.00
18-660-7405	Machinery/Equipment	0.00	16,446.60	0.00	0.00	0.00	0.00
18-660-7504	Computer Equipment	70.00	519.56	2,031.16	1,000.00	1,000.00	1,000.00
18-660-7505	Computer Software	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
<b>740 - Capital Outlay Totals:</b>		<b>29,861.37</b>	<b>582,693.26</b>	<b>2,185,651.60</b>	<b>13,002,000.00</b>	<b>10,602,000.00</b>	<b>2,002,000.00</b>
<b>660 - Wastewater Treatment (Disposal) Totals:</b>		<b>482,828.38</b>	<b>1,155,292.36</b>	<b>2,805,309.96</b>	<b>13,725,034.00</b>	<b>11,337,637.00</b>	<b>2,834,500.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>	<u>2022</u> <u>Working</u> <u>Budget</u>	<u>2023</u> <u>Adopted Budget</u>
<b>661 - Wastewater Collection</b>							
<b>500 - Personnel Services</b>							
18-661-5100	Full Time Salary	82,970.76	106,365.87	62,198.46	112,368.00	73,000.00	84,700.00
18-661-5102	Overtime Salary	1,925.62	5,973.80	3,627.73	6,500.00	6,500.00	7,300.00
18-661-5103	SS/Medi Taxes	6,104.82	8,216.52	4,856.23	9,093.00	6,100.00	7,000.00
18-661-5106	KPERS	8,378.63	10,747.40	6,142.07	11,768.00	7,900.00	8,672.00
18-661-5111	Life Insurance	97.32	106.36	79.11	132.00	132.00	99.00
18-661-5112	Medical/Dental Insurance	24,293.27	24,345.31	14,920.96	40,877.00	19,000.00	19,512.00
18-661-5113	Unemployment Insurance	396.29	212.29	2.17	654.00	654.00	488.00
18-661-5114	Workers Comp	1,282.79	3,089.04	3,252.66	3,084.00	1,833.00	2,118.00
18-661-5202	Employment Services	138.00	63.00	129.80	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	771.25	823.75	159.00	1,000.00	2,000.00	1,000.00
18-661-5205	Dues/Memberships	95.38	70.00	1,625.00	2,000.00	2,000.00	2,000.00
<b>500 - Personnel Services Totals:</b>		<b>126,454.13</b>	<b>160,013.34</b>	<b>96,993.19</b>	<b>187,576.00</b>	<b>119,219.00</b>	<b>132,989.00</b>
<b>600 - Contractual</b>							
18-661-6102	Electricity	1,177.78	1,096.90	1,234.91	1,200.00	1,200.00	1,200.00
18-661-6103	Natural Gas	490.08	523.54	759.17	800.00	1,600.00	1,600.00
18-661-6104	Telephone	922.45	567.23	343.26	800.00	800.00	800.00
18-661-6105	Other Utility Services	480.12	480.12	480.12	500.00	500.00	500.00
18-661-6212	Payments to Contractors	252,808.90	58,316.47	60,725.80	20,000.00	20,000.00	20,000.00
18-661-6214	Other Professional Services	55,257.75	13,713.60	2,206.08	10,000.00	5,000.00	10,000.00
18-661-6215	Other Insurances	6,653.48	5,612.64	5,236.92	6,000.00	6,000.00	6,000.00
18-661-6218	Claims/Losses	1,561.00	0.00	1,000.00	450.00	450.00	450.00
18-661-6301	Advertising	0.00	0.00	189.75	0.00	0.00	0.00
18-661-6302	Equip Rental/Maintenance Contract	105.00	321.13	0.00	1,000.00	1,000.00	1,000.00
<b>600 - Contractual Totals:</b>		<b>319,456.56</b>	<b>80,631.63</b>	<b>72,176.01</b>	<b>40,750.00</b>	<b>36,550.00</b>	<b>41,550.00</b>
<b>710 - Commodities</b>							
18-661-7100	Office Supplies/Publications	111.70	1,056.16	880.05	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	18,569.43	12,574.34	13,019.34	13,000.00	16,000.00	16,000.00
18-661-7102	Clothing/Uniforms	984.53	1,365.90	969.01	1,500.00	1,500.00	1,500.00
18-661-7110	Postage/Shipping	23.47	0.00	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	7,941.70	6,685.77	10,845.66	9,000.00	19,000.00	19,000.00
18-661-7201	Equipment Repair/Parts/Maintenance	7,962.43	28,828.53	25,456.54	30,000.00	30,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	7,946.59	1,710.23	7,133.31	6,300.00	6,300.00	6,300.00
18-661-7204	Building Materials/Repairs	0.00	0.00	0.00	300.00	300.00	300.00
18-661-7205	Materials	1,415.98	1,553.12	6,310.07	3,000.00	3,000.00	3,000.00
<b>710 - Commodities Totals:</b>		<b>44,955.83</b>	<b>53,774.05</b>	<b>64,613.98</b>	<b>64,150.00</b>	<b>77,150.00</b>	<b>77,150.00</b>
<b>740 - Capital Outlay</b>							
18-661-7402	Capital Improvement	0.00	0.00	15,560.00	410,000.00	30,000.00	510,000.00
18-661-7403	Motor Vehicles	74,709.00	0.00	0.00	0.00	0.00	0.00
18-661-7405	Machinery/Equipment	72,130.00	0.00	8,515.68	0.00	0.00	0.00
<b>740 - Capital Outlay Totals:</b>		<b>146,839.00</b>	<b>0.00</b>	<b>24,075.68</b>	<b>410,000.00</b>	<b>30,000.00</b>	<b>510,000.00</b>
<b>661 - Wastewater Collection Totals:</b>		<b>637,705.52</b>	<b>294,419.02</b>	<b>257,858.86</b>	<b>702,476.00</b>	<b>262,919.00</b>	<b>761,689.00</b>
<b>Environmental Services Department Totals:</b>		<b>3,484,417.76</b>	<b>4,163,254.09</b>	<b>6,913,679.76</b>	<b>16,575,390.00</b>	<b>13,720,125.00</b>	<b>6,996,535.00</b>

# 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 2023; and  
 (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	13,389,936	3,954,128	
Debt Service	10-113	8	2,615,798	531,834	
Library	12-1220	8	457,400	420,249	
Special Highway 21		9	1,289,108		
Special Recreation 20		9	57,041		
Tourism 23		10	200,398		
Special Alcohol 26		10	103,678		
Land Bank 31		11	11,211		
CID Sales Tax 57		11	70,000		
Stormwater 15		12	346,287		
Water 16		12	5,626,946		
Sewer 18		13	4,659,731		
Sanitation 19		13	1,933,112		
Healthcare Sales Tax 44		14	2,120,000		
Unpledged Healthcare Sales Tax 45		14	441,285		
Non-Budgeted Funds-A		15			
<b>Totals</b>		xxxxxx	33,321,931	4,906,211	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice	16				
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 61.044

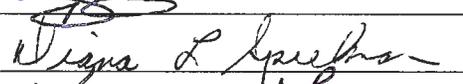
Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Attest: \_\_\_\_\_, 2022

County Clerk

  
  
  
 Governing Body

**CPA Summary**









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

**Budgeted Year: 2023**

Library found in: City of Arkansas City  
Cowley County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem	\$356,275	\$420,249
Delinquent Tax	\$12,000	\$12,000
Motor Vehicle Tax	\$50,386	\$48,690
Recreational Vehicle Tax	\$447	\$445
16/20M Vehicle Tax	\$1,175	\$192
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$420,283	\$481,576
Difference in Total Taxes:	\$61,293	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$61,022,340	\$70,041,940
Did Assessed Valuation Decrease?	No	
Levy Rate	5.983	6.000
Difference in Levy Rate:	0.017	
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 <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,036,661	1,754,667	1,808,936
Receipts:			
Ad Valorem Tax	3,233,585	3,281,211	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	173,392	120,000	115,000
Motor Vehicle Tax	431,262	450,000	448,423
Recreational Vehicle Tax	3,981	4,361	4,102
16/20M Vehicle Tax	7,674	8,000	1,772
Commercial Vehicle Tax	0	0	6,211
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	44,629	39,000	38,236
Local Alcoholic Liquor	12,918	9,600	14,128
Compensating Use Tax	368,502	400,000	340,000
Local Sales Tax	1,836,649	1,860,000	1,750,000
Franchise Tax	1,220,180	1,195,000	1,134,000
Licenses & Permits	75,613	202,000	96,000
Grants	103,403	75,075	42,576
Cemetery Permits/Deeds	25,195	19,500	19,500
Rural Fire Contracts	386,596	420,000	390,000
County Ambulance Fees	195,130	195,000	180,000
Other Ambulance Fees	536,298	550,000	550,000
Fines, Forfeitures, Penalties	380,767	335,150	323,400
Fleet Management Equity	0	17,345	10,000
Interest	3,593	6,000	6,000
Sale of Assets	113,508	865	69,000
Rental Income	45,528	35,900	41,200
Donations	10,982	15,300	5,000
Reimbursed Expenses	183,072	134,600	85,000
Transfers:			
Transfer from Water	250,000	400,000	500,000
Transfer from Sewer	300,000	550,000	625,000
Transfer from Sanitation	0	200,000	200,000
Lease Proceeds			825,000
Neighborhood Revitalization Rebate	-86,855	-95,000	-100,000
Miscellaneous	10,720	96,325	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,866,322</b>	<b>10,525,232</b>	<b>7,719,547</b>
<b>Resources Available:</b>	<b>11,902,983</b>	<b>12,279,899</b>	<b>9,528,483</b>

City of Arkansas City

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Resources Available:</b>	11,902,983	12,279,899	9,528,483
Expenditures:			
General & Administration	1,251,824	1,396,285	1,498,225
Court & Legal	244,322	234,404	236,599
Fire/EMS Department	3,212,517	3,160,818	4,569,449
Police Department	3,069,979	3,062,181	3,691,772
Neighborhood Services	328,495	413,937	458,084
Parks & Facilities	986,571	1,093,926	1,211,332
Streets	755,775	802,776	898,193
Northwest Community Center	60,627	70,328	78,187
Senior Center	238,206	236,308	298,095
Subtotal detail (Should agree with detail)	10,148,316	10,470,963	12,939,936
Emergency Reserve	0	0	450,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>10,148,316</b>	<b>10,470,963</b>	<b>13,389,936</b>
Unencumbered Cash Balance Dec 31	1,754,667	1,808,936	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	10,702,736	11,711,410	13,389,936
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,389,936
Tax Required			3,861,453
Delinquent Comp Rate: 2.4%			92,675
Amount of 2022 Ad Valorem Tax			3,954,128

<b>CPA Summary</b>
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Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
<b>General &amp; Administration</b>			
Salaries	799,645	895,240	1,020,745
Contractual	403,933	434,595	398,080
Commodities	33,607	45,150	44,900
Capital Outlay	14,639	21,300	34,500
Debt Service	0	0	0
<b>Total</b>	<b>1,251,824</b>	<b>1,396,285</b>	<b>1,498,225</b>
<b>Court &amp; Legal</b>			
Salaries	87,902	75,854	83,449
Contractual	151,122	151,900	150,300
Commodities	2,192	3,150	2,850
Capital Outlay	3,106	3,500	0
<b>Total</b>	<b>244,322</b>	<b>234,404</b>	<b>236,599</b>
<b>Fire/EMS Department</b>			
Salaries	2,287,797	2,514,068	2,989,086
Contractual	116,726	148,000	160,700
Commodities	207,553	241,750	266,100
Capital Outlay	460,424	111,500	1,014,000
Debt Service	140,017	145,500	139,563
<b>Total</b>	<b>3,212,517</b>	<b>3,160,818</b>	<b>4,569,449</b>
<b>Police Department</b>			
Salaries	2,631,713	2,671,521	3,219,772
Contractual	131,743	123,700	133,000
Commodities	117,838	131,000	131,000
Capital Outlay	188,685	128,860	147,000
Debt Service	0	7,100	61,000
<b>Total</b>	<b>3,069,979</b>	<b>3,062,181</b>	<b>3,691,772</b>
<b>Neighborhood Services</b>			
Salaries	247,614	286,147	310,644
Contractual	46,864	33,660	37,960
Commodities	32,280	47,230	65,680
Capital Outlay	1,737	39,900	28,000
Debt Service	0	7,000	15,800
<b>Total</b>	<b>328,495</b>	<b>413,937</b>	<b>458,084</b>
<b>Page 1 - Total</b>	<b>8,107,137</b>	<b>8,267,625</b>	<b>10,454,129</b>

City of Arkansas City

2023

Adopted Budget <b>General Fund - Detail Page 2</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>Parks &amp; Facilities</b>			
Salaries	570,101	621,225	710,332
Contractual	146,172	171,933	201,700
Commodities	129,963	196,212	213,300
Capital Outlay	140,335	94,556	48,500
Debt Service	0	10,000	37,500
<b>Total</b>	<b>986,571</b>	<b>1,093,926</b>	<b>1,211,332</b>
<b>Streets</b>			
Salaries	429,674	445,426	509,343
Contractual	269,041	282,800	308,800
Commodities	55,910	72,550	76,550
Capital Outlay	1,150	2,000	3,500
	0	0	0
<b>Total</b>	<b>755,775</b>	<b>802,776</b>	<b>898,193</b>
<b>Northwest Community Center</b>			
Salaries	47,759	51,528	55,887
Contractual	8,995	11,800	14,300
Commodities	3,440	6,500	7,500
Capital Outlay	433	500	500
	0	0	0
<b>Total</b>	<b>60,627</b>	<b>70,328</b>	<b>78,187</b>
<b>Senior Center</b>			
Salaries	194,817	183,108	244,495
Contractual	27,118	33,000	35,500
Commodities	16,271	19,000	17,100
Capital Outlay	0	1,200	1,000
	0	0	0
<b>Total</b>	<b>238,206</b>	<b>236,308</b>	<b>298,095</b>
Page 2 -Total	2,041,179	2,203,338	2,407,620
Page 1 -Total	<b>8,107,137</b>	<b>8,267,625</b>	<b>10,454,129</b>
<b>Grand Total</b>	<b>10,148,316</b>	<b>10,470,963</b>	<b>12,861,749</b>

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

Page No. 7c

City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	254,022	113,108	130,221
Receipts:			
Ad Valorem Tax	302,885	535,358	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	40,013	35,000	30,000
Motor Vehicle Tax	89,003	46,048	73,164
Recreational Vehicle Tax	822	408	669
16/20M Vehicle Tax	1,579	1,074	289
Commercial Vehicle Tax	0	0	1,013
Watercraft Tax	0	0	0
Transfer from Water	0	1,490,250	1,493,000
Bond Proceeds	0	4,455,000	0
Paid Direct to City - Strother Field	0	0	393,073
Neighborhood Revitalization Rebate	-8,136	-25,000	-25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>426,166</b>	<b>6,538,138</b>	<b>1,966,208</b>
<b>Resources Available:</b>	<b>680,188</b>	<b>6,651,246</b>	<b>2,096,429</b>
Expenditures:			
Debt Service Principal	515,000	1,595,000	1,830,000
Debt Service Interest	52,080	470,925	635,698
Agency Fees	0	100	100
Emergency Reserve	0	0	150,000
Transfer to CIP	0	4,455,000	0
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>567,080</b>	<b>6,521,025</b>	<b>2,615,798</b>
Unencumbered Cash Balance Dec 31	113,108	130,221	xxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	673,385	2,166,025	2,615,798
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,615,798
		Tax Required	519,369
		Delinquent Comp Rate: 2.4%	12,465
		Amount of 2022 Ad Valorem Tax	531,834

See Tab C

Adopted Budget <b>Library</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	331,457	356,275	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20,041	12,000	12,000
Motor Vehicle Tax	48,796	50,386	48,690
Recreational Vehicle Tax	451	447	445
16/20M Vehicle Tax	868	1,175	192
Commercial Vehicle Tax	0	0	674
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8,903	-15,000	-15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>392,710</b>	<b>405,283</b>	<b>47,001</b>
<b>Resources Available:</b>	<b>392,710</b>	<b>405,283</b>	<b>47,001</b>
Expenditures:			
Appropriations to Library Board	392,710	405,283	457,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>392,710</b>	<b>405,283</b>	<b>457,400</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	409,950	401,700	457,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	457,400
		Tax Required	410,399
		Delinquent Comp Rate: 2.4%	9,850
		Amount of 2022 Ad Valorem Tax	420,249

See Tab C

**CPA Summary**

City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway 21</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	785,482	777,885	593,685
Receipts:			
State of Kansas Gas Tax	337,818	319,520	324,440
County Transfers Gas	56,468	48,010	48,750
Grants	128,786	834,645	450,000
Reimbursed Expense	20,192	0	0
Lease Proceeds	0	127,500	0
Miscellaneous	33,150	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>576,414</b>	<b>1,329,675</b>	<b>823,190</b>
<b>Resources Available:</b>	<b>1,361,896</b>	<b>2,107,560</b>	<b>1,416,875</b>
Expenditures:			
Contractual Services	140,107	35,000	40,000
Commodities	201,561	201,000	204,000
Capital Outlay	242,343	1,277,875	1,001,008
Debt Service	0	0	44,100
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>584,011</b>	<b>1,513,875</b>	<b>1,289,108</b>
Unencumbered Cash Balance Dec 31	777,885	593,685	127,767
2021/2022/2023 Budget Authority Amount:	1,357,500	1,991,000	1,289,108

Adopted Budget

<b>Special Recreation 20</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,614	35,913	42,913
Receipts:			
Local Liquor Enforcement Tax	12,918	14,000	14,128
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>12,918</b>	<b>14,000</b>	<b>14,128</b>
<b>Resources Available:</b>	<b>48,532</b>	<b>49,913</b>	<b>57,041</b>
Expenditures:			
Contractual Services	9,119	0	0
Commodities	3,500	7,000	3,500
Capital Outlay	0	0	53,541
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>12,619</b>	<b>7,000</b>	<b>57,041</b>
Unencumbered Cash Balance Dec 31	35,913	42,913	0
2021/2022/2023 Budget Authority Amount:	46,068	42,214	57,041

<b>CPA Summary</b>
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City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Tourism 23</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,280	36,408	50,398
Receipts:			
Transient Guest Tax	127,489	130,000	140,000
Contributions/Donations	5,004	9,990	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>132,493</b>	<b>139,990</b>	<b>150,000</b>
<b>Resources Available:</b>	<b>160,773</b>	<b>176,398</b>	<b>200,398</b>
Expenditures:			
Contractual Services	124,365	126,000	200,398
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>124,365</b>	<b>126,000</b>	<b>200,398</b>
Unencumbered Cash Balance Dec 31	36,408	50,398	0
2021/2022/2023 Budget Authority Amount:	139,145	154,135	200,398

Adopted Budget

Adopted Budget <b>Special Alcohol 26</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	93,482	94,225	89,550
Receipts:			
Local Liquor Enforcement Tax	12,919	14,000	14,128
Donations	700	825	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>13,619</b>	<b>14,825</b>	<b>14,128</b>
<b>Resources Available:</b>	<b>107,101</b>	<b>109,050</b>	<b>103,678</b>
Expenditures:			
Contractual Services	1,000	4,500	4,500
Commodities	11,876	15,000	99,178
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>12,876</b>	<b>19,500</b>	<b>103,678</b>
Unencumbered Cash Balance Dec 31	94,225	89,550	0
2021/2022/2023 Budget Authority Amount:	90,524	111,282	103,678

<b>CPA Summary</b>
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City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Land Bank 31</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	986	8,786	7,711
Receipts:			
Sale of Property	8,000	0	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>8,000</b>	<b>0</b>	<b>3,500</b>
<b>Resources Available:</b>	<b>8,986</b>	<b>8,786</b>	<b>11,211</b>
Expenditures:			
Contractual Services	200	65	0
Capital Outlay	0	1,010	11,211
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>200</b>	<b>1,075</b>	<b>11,211</b>
Unencumbered Cash Balance Dec 31	8,786	7,711	0
2021/2022/2023 Budget Authority Amount:	3,500	4,486	11,211

Adopted Budget

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>CID Sales Tax 57</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	63,750	65,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>63,750</b>	<b>65,000</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>63,750</b>	<b>65,000</b>	<b>70,000</b>
Expenditures:			
Contractual Services	63,750	65,000	70,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>63,750</b>	<b>65,000</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	65,000	65,000	70,000

<b>CPA Summary</b>
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City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Stormwater 15</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	291,651	374,859	347,819
Receipts:			
Charges for Service	188,905	190,000	188,000
Penalties	1,923	1,900	1,800
Grants	0	0	0
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	253	500	500
Miscellaneous	6	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>241,087</b>	<b>242,400</b>	<b>240,300</b>
<b>Resources Available:</b>	<b>532,738</b>	<b>617,259</b>	<b>588,119</b>
Expenditures:			
Personnel Services	131,372	145,940	198,687
Contractual Services	1,670	12,000	12,000
Commodities	24,837	21,600	21,600
Capital Outlay	0	39,900	24,000
Capital Improvements	0	50,000	90,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>157,879</b>	<b>269,440</b>	<b>346,287</b>
Unencumbered Cash Balance Dec 31	374,859	347,819	241,832
2021/2022/2023 Budget Authority Amount:	306,139	342,577	346,287

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Water 16</b>	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	4,077,294	3,010,973	3,739,467
Receipts:			
Water Receipts	4,524,363	4,800,000	4,800,000
Connection Fees	73,552	65,000	66,000
Penalties	27,529	25,000	25,000
Reimbursed Expense	2,193	450	0
Interest on Idle Funds	3,759	4,200	3,500
Fleet Management Equity	0	0	30,000
Miscellaneous	44,032	33,763	45,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,675,428</b>	<b>4,928,413</b>	<b>4,969,500</b>
<b>Resources Available:</b>	<b>8,752,722</b>	<b>7,939,386</b>	<b>8,708,967</b>
Expenditures:			
Personnel Services	752,415	812,969	922,946
Contractual Services	751,451	738,500	782,300
Commodities	702,069	634,200	747,200
Capital Outlay	2,080,826	82,500	1,114,500
Operating Transfers:			
Transfer to General Fund	250,000	400,000	500,000
Transfer to Debt Service Fund	0	1,490,250	1,493,000
Debt Service Principal	1,120,000	0	0
Debt Service Interest	364,665	0	0
Prior Year Cancelled Encumbrances	-279,677	0	0
Fleet Management Lease	0	14,500	40,000
Cash Forward (2023 column)			
Miscellaneous	0	27,000	27,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>5,741,749</b>	<b>4,199,919</b>	<b>5,626,946</b>
Unencumbered Cash Balance Dec 31	3,010,973	3,739,467	3,082,021
2021/2022/2023 Budget Authority Amount:	6,510,616	4,221,530	5,626,946

**CPA Summary**

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City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer 18</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,920,208	3,398,382	3,357,526
Receipts:			
Wastewater Receipts	2,026,383	2,200,000	2,350,000
Penalties	20,520	20,000	20,000
Reimbursed Expense	0	500	0
Loan Proceeds	0	9,100,000	2,000,000
Interest on Idle Funds	4,048	6,500	6,500
Federal Grants	890,398	890,400	0
Fleet Management Equity	0	0	15,000
Miscellaneous	27,016	35,000	10,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,968,365</b>	<b>12,252,400</b>	<b>4,401,500</b>
<b>Resources Available:</b>	<b>6,888,573</b>	<b>15,650,782</b>	<b>7,759,026</b>
Expenditures:			
Personnel Services	499,850	560,996	642,829
Contractual Services	263,946	247,710	280,210
Commodities	153,884	223,650	232,650
Capital Outlay	2,268,391	22,500	40,500
Operating Transfers:			
Transfer to General Fund	300,000	550,000	625,000
Transfer to Stormwater Fund	50,000	50,000	50,000
Fleet Management Lease	0	8,400	7,800
Capital Improvements	0	10,630,000	2,510,000
Prior Year Cancelled Encumbrances	-45,880	0	0
Debt Service	0	0	270,742
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,490,191</b>	<b>12,293,256</b>	<b>4,659,731</b>
Unencumbered Cash Balance Dec 31	3,398,382	3,357,526	3,099,295
2021/2022/2023 Budget Authority Amount:	14,169,544	15,112,810	4,659,731

Adopted Budget

<b>Sanitation 19</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,086,036	1,439,710	1,332,626
Receipts:			
Sanitation Fees	1,491,895	1,500,000	1,500,000
Service Fees	15,494	10,000	5,000
Penalties	13,779	13,000	13,000
Sale of Assets	29,755	700	0
Interest on Idle Funds	1,057	2,000	2,000
Miscellaneous	5,306	450	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,557,286</b>	<b>1,526,150</b>	<b>1,520,000</b>
<b>Resources Available:</b>	<b>2,643,322</b>	<b>2,965,860</b>	<b>2,852,626</b>
Expenditures:			
Personnel Services	665,549	698,834	743,412
Contractual Services	359,922	435,150	472,150
Commodities	163,441	183,750	188,550
Capital Outlay	14,700	115,500	329,000
Operating Transfers:			
Transfer to General Fund	0	200,000	200,000
Capital Improvements	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,203,612</b>	<b>1,633,234</b>	<b>1,933,112</b>
Unencumbered Cash Balance Dec 31	1,439,710	1,332,626	919,514
2021/2022/2023 Budget Authority Amount:	1,495,989	1,620,877	1,933,112

**See Tab C**

**CPA Summary**

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City of Arkansas City

2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Healthcare Sales Tax 44</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	1,744,817	1,750,000	1,800,000
Compensating Use Tax	147,400	189,000	320,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>2,120,000</b>
<b>Resources Available:</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>2,120,000</b>
Expenditures:			
Principal	425,000	0	0
Interest	638,913	0	0
Appropriations to Trustee	828,304	1,939,000	2,120,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,892,217</b>	<b>1,939,000</b>	<b>2,120,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	1,946,000	1,939,000	2,120,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Unpledged Healthcare Sales Tax 45</b>			
Unencumbered Cash Balance Jan 1	189,526	211,885	261,085
Receipts:			
Healthcare Sales Tax (5%)	91,833	100,000	100,000
Compensating Use Tax	221,101	180,000	80,000
Interest on Idle Funds	129	200	200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>313,063</b>	<b>280,200</b>	<b>180,200</b>
<b>Resources Available:</b>	<b>502,589</b>	<b>492,085</b>	<b>441,285</b>
Expenditures:			
Appropriations to Hospital	287,704	231,000	441,285
Cash Forward (2023 column)			
Miscellaneous	3,000		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>290,704</b>	<b>231,000</b>	<b>441,285</b>
Unencumbered Cash Balance Dec 31	211,885	261,085	0
2021/2022/2023 Budget Authority Amount:	507,706	336,520	441,285

<b>CPA Summary</b>
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City of Arkansas City

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2021 is reported)*

2023

Non-Budgeted Funds-A

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

<b>Equipment Reserve 54</b>		<b>Capital Improvement 68</b>		<b>Special Law Enf Trust Fund 29</b>						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	200,946	Cash Balance Jan 1	1,470,323	Cash Balance Jan 1	11,144	Cash Balance Jan 1		Cash Balance Jan 1		1,682,413

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	1,284	Donations	611					
		Donations	299,788							
		Reimbursed Expense	300,000							
<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>601,072</b>	<b>Total Receipts</b>	<b>611</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>601,683</b>
<b>Resources Available:</b>	<b>200,946</b>	<b>Resources Available:</b>	<b>2,071,395</b>	<b>Resources Available:</b>	<b>11,755</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>2,284,096</b>

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	917	Contractual Services	8,215					
		Capital Outlay	576,917							
		Prior Year Cancelled Encumbrances	-285,992							
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>291,842</b>	<b>Total Expenditures</b>	<b>8,215</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>300,057</b>
<b>Cash Balance Dec 31</b>	<b>200,946</b>	<b>Cash Balance Dec 31</b>	<b>1,779,553</b>	<b>Cash Balance Dec 31</b>	<b>3,540</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>1,984,039</b> **
										<b>1,984,039</b> **

\*\*Note: These two block figures should agree.

**CPA Summary**



**A RESOLUTION OF THE CITY OF ARKANSAS CITY, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE.**

**WHEREAS**, the Revenue Neutral Rate for the City of Arkansas City, KS was calculated as 61.044 mills by the Cowley County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Arkansas City, KS will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ARKANSAS CITY, KANSAS**

**SECTION ONE:** The Governing Body of the City of Arkansas City, KS hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 6, 2022 at 5:30 PM to be held at City Hall, 118 W Central Ave, Arkansas City, KS and directs that notice of the public hearing be given as required by state law.

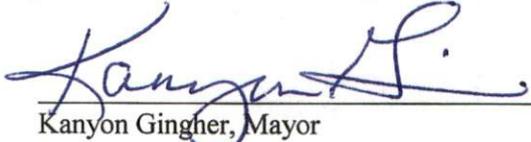
**SECTION TWO:** The Governing Body of the City of Arkansas City, KS expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 70.049 mills.

**SECTION THREE:** The Governing Body of the City of Arkansas City, KS directs the City Clerk to provide this resolution to the Cowley County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

**SECTION FOUR:** This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**PASSED AND RESOLVED** by the Governing Body of the City of Arkansas City, Kansas, on this 5<sup>th</sup> day of July, 2022.

(Seal)  
**SEAL**  
ATTEST:  
  
Lesley Shook, City Clerk

  
Kanyon Gingher, Mayor

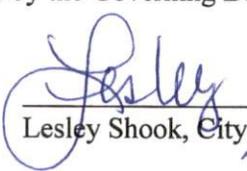
APPROVED AS TO FORM:

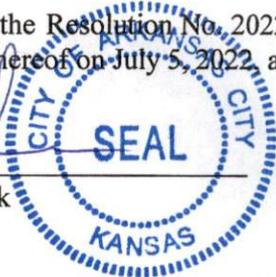
\_\_\_\_\_  
Larry R. Schwartz, City Attorney

**CERTIFICATE**

I hereby certify that the above and foregoing is a true and correct copy of the Resolution No. 2022-07-3487 of the City of Arkansas City, Kansas, adopted by the Governing Body thereof on July 5, 2022, as the same appears of record in my office.

DATED: July 5, 2022.

  
Lesley Shook, City Clerk





See Proof on Next Page

**Cowley CourierTraveler**  
**200 East Fifth Avenue**  
**(620) 442-4200**

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher 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, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, 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:**

6 Aug 2022

Notice ID: Vtm6ORtGcUI5sgLYBtvb

Notice Name: 2023 Budget Hearing Notice

PUBLICATION FEE: \$252.21

*David Allen Seaton*  
Publisher

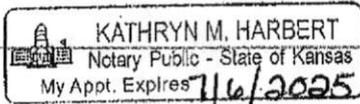
**VERIFICATION**

STATE OF KANSAS  
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

6<sup>th</sup> day of August, A.D. 2022.

*Kathryn M Harbert*  
Notary Public





RESOLUTION NO. 2022-09-3499

**A RESOLUTION OF THE CITY OF ARKANSAS CITY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of Arkansas City was calculated as 61.044 mills by the Cowley County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Arkansas City will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Arkansas City, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

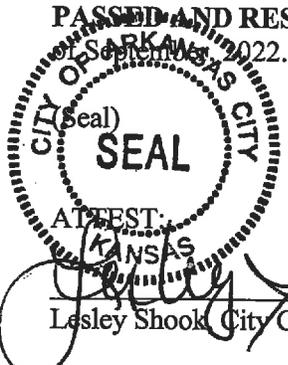
**NOW, THEREFORE, IN CONSIDERATION OF THE AFORESTATED PREMISES, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ARKANSAS CITY, KANSAS:**

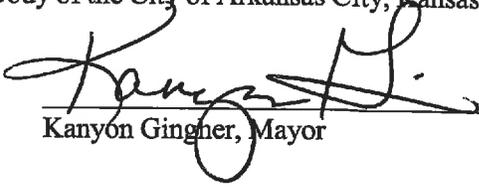
**SECTION ONE:** The City of Arkansas City shall levy a property tax rate exceeding the Revenue Neutral Rate of 61.044 mills.

**SECTION TWO:** The Governing Body of the City of Arkansas City, Kansas, hereby authorizes the Mayor and/or City staff of the City of Arkansas City, Kansas, to take such further and other necessary actions that are required to effectuate the intent and purposes of this Legislative Enactment.

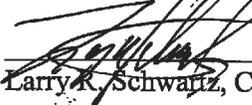
**SECTION THREE:** This Resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**PASSED AND RESOLVED** by the Governing Body of the City of Arkansas City, Kansas, on this 6th day of September, 2022.



  
Kanyon Ginger, Mayor

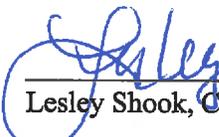
APPROVED AS TO FORM:

  
Larry R. Schwartz, City Attorney

**CERTIFICATE**

I hereby certify that the above and foregoing is a true and correct copy of the Resolution No. 2022-09-3499 of the City of Arkansas City, Kansas, adopted by the Governing Body thereof on September 6, 2022, as the same appears of record in my office.

DATED: September 10, 2022

  
Lesley Shook, City Clerk



**EXCERPT OF MINUTES OF A MEETING  
OF THE CITY COMMISSION OF  
THE CITY OF ARKANSAS CITY, KANSAS  
HELD ON SEPTEMBER 6, 2022**

The City Commission (the "Governing Body") met in regular session at the usual meeting place in the city at 5:30 P.M., the following members being present and participating, to-wit:

Present: Commissioners Charles Jennings, Scott Rogers, Diana Spielman, Jay Warren, and Mayor Kanyon Gingher.

Absent: None

The Mayor declared that a quorum was present and called the meeting to order.

\*\*\*\*\*

(Other Proceedings)

The matter of providing a public hearing to exceed the Revenue Neutral Rate came on for consideration and was discussed.

Commissioner Spielman presented and moved the adoption of a Resolution entitled:

**A RESOLUTION OF THE CITY OF ARKANSAS CITY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.**

Commissioner Warren seconded the motion to adopt the Resolution. Thereupon, the Resolution was read and considered, and, the question being put to a roll call vote, the vote thereon was as follows:

Aye: Commissioners Charles Jennings, Scott Rogers, Diana Spielman, Jay Warren, and Mayor Kanyon Gingher.

Nay: None

The Mayor declared the Resolution duly adopted by the Governing Body and the Clerk designated the same Resolution No. 2022-09-3499.

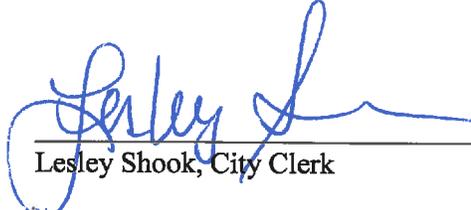
\*\*\*\*\*

**CERTIFICATE**

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the Governing Body of the City of Arkansas City, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)



  
\_\_\_\_\_  
Lesley Shook, City Clerk

**ORDINANCE NO. 2022-09-4559**

**APPROVING, ADOPTING, AND APPROPRIATING BY FUND THE BUDGET FOR THE CITY OF ARKANSAS CITY FOR THE YEAR BEGINNING JANUARY 1, 2023.**

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ARKANSAS CITY:**

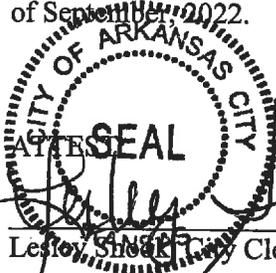
**SECTION ONE:** The proposed budget and financial statement as shown on the Standard State Budget Forms and subsequent to Notice of Hearing and Public Hearing is approved, adopted and appropriated by fund as the maximum amount to be expended for the budget year starting January 1, 2023; and

**SECTION TWO:** The governing body certifies that the amounts to be raised by Ad Valorem Property Tax Levies are within statutory or duly adopted Charter Ordinance Limitations.

<u>Funds</u>	<u>Adopted Budget of Expenditures</u>	<u>Amount of 2022 Tax to be Levied</u>
General	\$13,389,936	\$3,954,128
Debt Service	2,615,798	531,834
Library	457,400	420,249
Special Highway 21	1,289,108	
Special Recreation 20	57,041	
Tourism 23	200,398	
Special Alcohol 26	103,678	
Land Bank 31	11,211	
CID Sales Tax 57	70,000	
Stormwater 15	346,287	
Water 16	5,626,946	
Sewer 18	4,659,731	
Sanitation 19	1,933,112	
Healthcare Sales Tax 44	2,120,000	
Unpledged Healthcare Sales Tax 45	441,285	
<b>Total All Funds</b>	<b>\$33,321,931</b>	<b>\$4,906,211</b>

**SECTION THREE:** The City Clerk shall cause this Ordinance to be published one time in the official City newspaper, and said Ordinance shall be in effect upon publication.

**PASSED AND ORDAINED** by the Governing Body of the City of Arkansas City, Kansas, this 6th day of September, 2022.



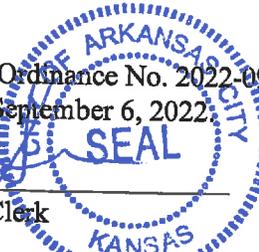
*[Signature]*  
Lesley Shook, City Clerk

*[Signature]*  
Kanyon Gingler, Mayor

**CERTIFICATE**

I, hereby certify that the above and foregoing is a true and correct copy of the Ordinance No. 2022-09-4559 of the City of Arkansas City, Kansas adopted by the governing body on September 6, 2022.

DATED: September 10, 2022



*[Signature]*  
Lesley Shook, City Clerk

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# GLOSSARY OF TERMS

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## Glossary of Terms

**Accrual:** An accounting method which reports income when earned and expenses when incurred as opposed to cash basis accounting which reports income when received and expenses when paid.

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

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

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

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

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

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

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

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

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

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

**Appropriation:** Expenditure authority approved by the governing body with specific limitations as to the amount, purpose, and time.

**Assessed Value:** The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%.; commercial real estate is assessed at 25%.

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

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

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

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

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

**Bond:** Process for the long-term borrowing of funds. Arkansas City uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

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

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

**Budget Amendment:** The legal means by which an adopted budget may be increased. The budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as the budget adoption.

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

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

**Budget Message:** Opening section of the budget which provides the City Commission and public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and recommendations of the City Manager.

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

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

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

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

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

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

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

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

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

**CIP:** Capital Improvement Plan.

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

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

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

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

**Contractual Services:** Costs of services provided by external entities.

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

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

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

**Department:** A functionally similar group of city divisions.

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

**Disbursement:** The actual payout of fund; expenditure.

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

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

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

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

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

**Expenditure:** An outlay of cash for the purpose of acquiring items or providing a service.

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

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

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

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

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

**Fund Balance:** *See Carryover*

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

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

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

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

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

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

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

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

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

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

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

**KDOT-** Kansas Department of Transportation.

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

**Line Item:** The most detailed unit of budgetary expenditures listed in the City of Arkansas City budgets. Line items are tracked by four-digit object codes.

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

**Modified Accrual:** An accounting method which reports revenues when they are subject to accrual, i.e. both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period.

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

**Operating Budget:** A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials, services, and equipment.

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

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

**Principal:** The amount borrowed or the amount borrowed which remains unpaid.

**Public Hearing:** A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget. Kansas requires cities to hold at least one public hearing prior to the adoption of the budget or an amended budget.

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

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

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

**Revenue:** A source of income which finances governmental operations.

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

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

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

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

**Special District:** A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters, because of the benefit derived from the improvement.

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

**SWOC-** Stands for Strengths, Weaknesses, Opportunities and Challenges

**Tax Year:** The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2022 finance the 2023 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.