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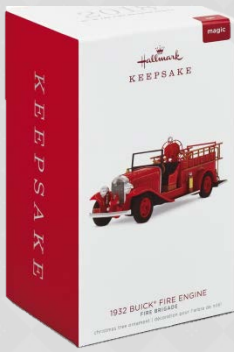
ANNUAL BUDGET REPORT

CITY OF ARKANSAS CITY, KANSAS

FOR FISCAL YEAR ENDING DECEMBER 31, 2019



118 W. Central Ave.
Arkansas City, KS 67005



HISTORY OF 1932 BUICK FIRE TRUCK

FROM “GET AWAY CAR” TO FIRE TRUCK

The 1932 Buick Rag Top featured on the cover was stolen and used in a bank robbery that same year. Afterward, the robbers set the car on fire. The car was then purchased by the City of Arkansas City in early 1932 from the insurance company.

The restoration work of the burned-out vehicle was completed by the local firefighters. The back section of the car was replaced with the bed of a 1909 Kissle, the first motorized fire truck in Arkansas City. Prior to the Kissle, horse drawn wagons were used to fight fires. The truck was fitted with a 500 gallon per minute pump, a 100 gallon water tank, and was equipped to carry 900 feet of 2 ½ inch hose and ladders.

The 1932 Buick Fire Truck served the City of Arkansas City for 16 years before it was sold in the early 1950's. A phone call to the Ark City Fire Department in 1991 informed the Fire Chief not only of the location of the truck, but that it was for sale. The truck was anxiously purchased with donations from area businesses and citizens for \$2,250.00

The Buick Fire Truck returned to Arkansas City Fire Department in 1991. The truck was in very poor condition but over the course of three years was restored to it's current condition by the Firefighters of the Arkansas City Fire/EMS Department.

Hallmark representatives were looking for the perfect piece to add to their Fire Brigade series when they came across the history of the 1932 Buick. The Buick's history – starting life as a burned-out robbery getaway car – was the perfect fit. After a nearly two-year process, representatives from Hallmark came to Arkansas City on February 7, 2017, to film, measure and photograph the historic fire engine. After a 3-D model was generated and the intricate details were added by hand, the ornament was reviewed by the Keepsake Ornaments Leadership team and ultimately approved for production. The ornaments hit the Hallmark Gold Crown stores in July, 2018 and are also available for purchase online at www.hallmark.com.





CITY OF ARKANSAS CITY

BUDGET

2019

PREPARED BY THE

FINANCE DEPARTMENT

118 W. CENTRAL AVENUE

ARKANSAS CITY, KANSAS 67005

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INTRODUCTION



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CITY OF ARKANSAS CITY, KANSAS
LIST OF PRINCIPAL OFFICIALS

2018-2019

ARKANSAS CITY COMMISSION

MAYOR DAN JURKOVICH

VICE-MAYOR JAY WARREN

COMMISSIONER KAREN WELCH

COMMISSIONER DUANE OESTMANN

COMMISSIONER KANYON GINGHER

CITY MANAGER

NICKOLAUS J. HERNANDEZ

FINANCE DIRECTOR

KATHLEEN A. CORNWELL

CITY TREASURER

JENNIFER C. WAGGONER

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

STATEMENT OF ORGANIZATIONAL VALUES

WE VALUE PROFESSIONAL ETHICS, WHICH INCLUDES:

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

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

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

WE VALUE A COMMITMENT TO EXCELLENCE, WHICH INCLUDES:

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

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

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MANAGER'S MESSAGE



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City Manager's Message

August 15, 2018,

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

I am pleased to provide you with the City of Arkansas City operating budget and Capital Improvement Plan for Fiscal Year 2019. This budget of \$25,870,634 continues the work from the Commission priorities of 2016-18, many of which had to be delayed due to the continued financial hardship of South Central Kansas Medical Center. Funding outlays to SCKMC forced City staff to become more creative with their budgets, and their ingenuity and persistent work are reflected in this document, as well.

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

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

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

Given the current economic climate, the 2019 budget limits the financial burden placed upon our residents, while still continuing to make long-needed and long-range investments in the community. At the direction of the City Commission, the mill levy is expected to remain flat from 2018 to 2019, at an estimated 69.919 mills, depending on final valuation.

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

Enclosed is the Fiscal Year 2019 Budget, the seventh budget we have had the privilege of developing as a management team. Through the leadership of the Commission and dedication of staff, we have crafted a fiscally responsible financial plan that reflects the vision and values of the people of Arkansas City.

The 2019 budget fulfills our mission to return to core functions and improve the financial stability of the City. This budget invests in infrastructure and the equipment necessary to meet the diverse needs of our community. It also invests significantly in one of our most valuable assets, our City employees.

The 2019 budget also strives to continue to provide a high quality of life for Arkansas City citizens.

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

Five major areas have been identified by staff as those that should receive the most planning and budgetary emphasis in 2019. Budget strategies to address them are listed below:

Transportation

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

Fiscal Year 2017 saw the completion of the South Summit Street mill and overlay project utilizing City Connecting Links (KLINK) grant funds from the Kansas Department of Transportation (KDOT). This project also resulted in new striping on Summit Street, with new concrete intersection approaches on the side roads from Tyler to Lincoln avenues. It also included 2,200 linear feet of new water lines and 16 water service replacements. Similar KDOT funding was obtained to mill and overlay South Summit Street from Madison Avenue to the U.S. 77 bypass, a \$600,000 project anticipated to begin in 2019-20.

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

The City also doubled down on its investment in the Radio Lane mill and overlay project by implementing, for the first time ever, Andale's patented HA5 Mineral Bond pavement preservation process. This \$78,687.18 project also repainted striping and is anticipated to extend the effective life span of the new asphalt, which was laid down in October 2016, by at least three to five years. By eliminating some turn arrows and other costs, the City was able to have new striping also applied on North Summit Street from Skyline Road to the U.S. 77 bypass and on East Madison Avenue from Country Club Road to the U.S. 77 bypass, for a minimal additional cost.

If this HA5 process proves effective, it is the City's intent to use it on other major projects, starting with the 2017 mill and overlay of North Summit Street. That HA5 project is estimated to cost \$160,000 and currently is targeted to occur in 2019, approximately 1.5 years after the new asphalt was laid down.

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

- Bridges currently are scheduled to be replaced on Crestwood Drive (\$212,000 in 2018, engineering design already completed) and Valley Drive (\$220,000 in 2020). A state grant will assist with Crestwood costs. Replacement of the South F Street and South First Street bridges over the Mill Canal also is being considered in the 2021-22 and 2023-24 timeframes, respectively, for an estimated cost of around \$258,000 for each individual replacement project.

- Brick rehabilitation continues to be a focus, with \$250,000 scheduled in 2020 for the 100 and 200 blocks of West Maple Avenue, plus \$125,000 for the 100 block of South First Street. An additional \$125,000 per year is scheduled each subsequent year, from 2019 onward.
- Extension of the current hike-bike trail via sidewalk improvements that comply with the Americans with Disabilities Act continues to be a focus, with more than \$500,000 planned for this work in the next two to three years. The City already has secured matching dollars from Cowley College (\$87,000) and Westar Energy (\$537,395) for this project and has applied for Transportation Alternatives (TA) grant assistance from KDOT, which, if awarded, could result in the construction of a new pedestrian bridge over South Summit Street, providing safe crossing to the college's Travis Hafner Training Center. Programs such as Safe Routes to Schools and TA will continue to be evaluated by staff for potential sidewalk and trail construction funding.
- The City, having evaluated the possibility of a total reconstruction of Summit Street from Kansas Avenue to Radio Lane, determined in 2018 that the project could be prohibitively expensive at this point in time. Staff therefore applied for and receive KDOT grant funding for a traffic study of this corridor to determine the best way to proceed. In July 2018, TranSystems reported back that the ideal solution would be to provide a continuous two-way left-turn lane in this area by restriping the existing roadway into a three-lane alignment. This project would be much less costly because it avoids significant corridor reconstruction, right-of-way and utility relocation costs. This still is a major project that would require significant community cooperation, though, which is why representatives of two businesses in this corridor are members of the Traffic Safety Committee, which continues to evaluate the appropriateness of these suggested changes.
- 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 2020 and would have to be funded in large part by state transportation dollars, not local funds.
- The proposed budget continues to include funds for annual crack sealing and pothole repair activities, as well as regular sweeping and cleaning of arterial, collector and residential streets.
- In 2018, the City developed and implemented a plan to reuse asphalt millings from its many mill-and-overlay projects and apply them as a surface on many of the City's gravel roads, which helps to tamp down dust and minimize runoff onto paved roads. This initiative is anticipated to continue throughout Ark City as millings are made available from future resurfacing projects.
- From 2020 on, the City plans to spend \$25,000 annually to replace street and traffic signs.
- City streets do not receive a dedicated source of support funding, unlike the enterprise funds for water, sanitation, sewer and stormwater services. Staff will continue to investigate alternatives, such as a small increase in franchise fees, to support continued improvements in this area. A need for future mill and overlay projects has been identified on Kansas Avenue (15th Street to U.S. 77 bypass), Madison Avenue (Arkansas River bridge to Country Club Road), and Summit Street (Madison to Walnut avenues), with HA5 treatments to follow within two years of each.
- Starting in 2019, the Capital Improvement Planning Committee, Equal Opportunity and Accessibility Advisory Board, Planning Commission, and Traffic Safety Committee all will be engaged by staff in the development and creation of a new Transportation Plan for the 2020-29 timeframe. It is intended that this plan should be part of a new Comprehensive Plan update.

Community Image and Sanitation

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

The public space that receives the most attention, Wilson Park, has begun to see breathtaking improvements as a part of the recently unveiled Wilson Park Master Plan. The City has been awarded a \$500,000 Challenge Grant from the V.J. Wilkins Memorial Foundation and has applied for \$260,000 of that matching funding for application toward Phase 1 upgrades in 2019. Additionally, an agreement is in development with Creekstone Farms Premium Beef whereby it would contribute \$30,000 a year for 10 years toward Wilson Park improvements, which could secure yet another \$300,000 in matching funds.

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

In the meantime, usage of the park has increased dramatically, thanks to the relocation there of family-friendly events such as PrairieFest and the National Night Out kickoff party. A steady stream of visitors continued to enjoy a total of 16 outdoor movies under the rotunda and at other locations in both 2017 and 2018, including two more capacity crowds at Paris Park Pool. The movies likely will continue and possibly expand to other locations in 2018. A major new park event also is being planned for May 2019.

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

City staff and several other local entities — including churches, clubs and nonprofits, as well as interested citizens at large — began to implement in 2017 the initial seeds of a program to assist citizens who need help with property maintenance, cleanup and improvements. Successes included numerous property cleanups in the summer through the visiting Catholic Prayer in Action volunteer group, continued maintenance by the People for People organization, and a Fall Cleanup Day that saw more than 100 volunteers turn out and help to clean 39 properties in just three hours one Saturday. More than ten additional properties were assisted by Fall Cleanup Day in 2018, despite weather concerns.

The City's recycling program continues to be a huge hit, with usage of the two trailers and existing recycling center increasing from 273,000 pounds in 2014 to more than 731,000 pounds in 2017. So far in 2018, the City is on track to potentially recycle 800,000 pounds. This is expected to be enhanced by the additional of a third, larger public recycling trailer at Arkansas City Middle School, funded in part by a Solid Waste Grant received from the Kansas Department of Health and Environment. The 2019 budget sets aside \$125,000 for the piloting of a curbside recycling program, with a similar amount also in 2020.

The City also plans to transition to a four-day sanitation schedule sometime in 2019. This move will increase the efficiency of the existing routes, minimize disruptions to citizens due to holidays and free up a consistent work day for the maintenance of City vehicles and/or recycling operations. A reorganization of the Public Works Department has elevated Sanitation into its own separate division.

As far as public facilities are concerned, the 2019 budget makes significant investments toward that end:

- The Parks and Facilities Division manages 17 parks, walking trails, and outdoor facilities. Funds are included in this budget for annual maintenance and minor improvements to these facilities.
- The 2018 budget included funds for resurfacing the Poplar Walking Trail (\$20,000) and seed money to create a columbarium at Riverview Cemetery (\$25,000, with \$20,000 to follow in 2020. These projects are ongoing as 2018 draws to a close, with the additional enhancement of Poplar Walking Trail planned in the form of exercise equipment donated by the Arkansas City Middle School KAY Club through a grant. The final unpaved section of the Veterans Memorial Lake walking trail also is expected to be paved in 2019 through a development agreement.

- A large investment totaling more than \$160,000 was made in the Agri-Business Building, consisting mainly of new roofing materials and a new decorative metal façade to improve the interior aesthetics of this heavily used and popular community facility. Other improvements include Americans with Disabilities Act-mandated upgrades, two large ceiling fans that will help to cool the facility more efficiently, new lighting and a new heating system in the south building.
- Future years of the Capital Improvement Plan will see new bathrooms at Pershing and Lovie Watson parks (\$30,000 each). These projects would affect the most popular City facilities and thus impact the greatest number of residents. Restrooms at Veterans Memorial Lake, which were included in projected 2020 spending, instead will be constructed by a private developer.
- The 2019 budget provides funding to maintain popular community events, such as Arkalalah, the Last Run Car Show, PrairieFest, Arbor Day and the Movies in the Park.
- 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 for potential housing. The horseshoe pits there were relocated to Pershing Park.
- The City continues to invest in the staff, materials, and equipment necessary to maintain the Senior Citizens Center and help to administer the Meals on Wheels program. This program benefits many of our senior citizens who are homebound or otherwise unable to prepare meals.

Critical Infrastructure

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

As in prior years, we are advancing our commitment to making major improvements in investing in our community's infrastructure. The Public Works Department has recently completed a number of large infrastructure projects, with several more currently in progress or on the horizon. The most noteworthy is the recent 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 plant.

This plant is reducing costs through increased automation and reduced chemicals. By implementing a more efficient plant, the City is saving customers money not only on their water bills over the next 50 years, but also on the wastewater portion of their bills as total chlorides are reduced. This savings was reflected in the issuance of a new five-year permit for the current Wastewater Treatment Plant, which will provide some breathing room to study needed improvements to this facility.

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

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

In 2017, another water line relocation project was conducted in conjunction with street improvements. As the KLINK mill and overlay on South Summit Street took shape, \$350,000 was tasked with relocating a water line that runs from the U.S. 77 bypass to West Lincoln Avenue. The contractor, Nowak Construction, proceeded immediately from that project to consecutive new water lines along Valley Road and West Madison Avenue, patching in 18 services in Crestwood Addition with brand-new 8-inch PVC pipeline. Design also is complete on approximately 11,000 feet of water lines and 160 water service replacements for the Brad Meek and Highland Additions, with the first phase set to begin in 2019.

Public works infrastructure improvements budgeted for completion or continuance in 2018 include:

- More than \$1.5 million has been set aside in recent years for water line replacement projects. The City is scheduled to finish replacing 2 additional miles of water line by 2019, with \$ 1 million set aside next year. This will improve water quality significantly for many customers. Each year from 2020 on, \$500,000 is tasked in the Capital Improvement Plan for water line replacement.
- Additionally, the City has applied for a \$562,000 Small Cities Community Development Block Grant to help to fund the replacement of approximately 13,100 feet of deteriorated 4- and 6-inch water lines in Sleeth Addition, for an estimated total project cost of \$990,890.
- There is a critical need for improved water pressure in parts of Arkansas City that lie east of the Walnut River, currently served by a 10-inch ductile iron pipeline that runs along the East Chestnut Avenue bridge. Improvements to the water system that began with the Crestwood water line replacement project are set to continue in 2020 with the addition of a Madison booster pump station (\$400,000) that will supplement or replace the existing Chestnut booster station and a redundant service line along the East Madison Avenue bridge (\$1 million). The new West Madison water line, completed in 2017 by Nowak, will make this redundant tie-in less costly. A new \$250,000 booster pump station for the Bryant tower also is scheduled in 2020.
- In order for the wastewater plant to be compliant with anticipated new federal regulatory requirements for nutrient reduction, a significant investment will be needed in the plant infrastructure. While a brand-new plant is not necessarily needed, significant upgrades will be necessary in future years. The first step is a design-build-upgrade project for the most critical components, such as the electrical system. An estimated cost of \$2,250,000 was included in the 2018 budget, followed by \$18 million in 2020 for the subsequent design-bid-build-upgrade of the remodeled facility and any new treatment processes that potentially will be needed.
- Additional improvements in wastewater infrastructure planned in 2018 include \$250,000 for manhole and sanitary sewer rehabilitation (with an equivalent amount set aside in 2020). Future years will see rehabilitation of the Edna, Spring Hill, Agri-Business and Country Club Estates lift stations (\$50,000 each), plus the Patterson Park lift station (\$20,000 in 2024), as well as a major Goff Industrial Park interceptor sewer replacement (an estimated cost of \$1.2 million in 2019).
- The City spent \$300,000 in 2017 to offset and re-drill Well No. 8, the second such well rehabilitation project in as many years. A brand-new Well No. 14 is now in operation, complete with a new standby generator. The City also recently invested in an emergency rehabilitation of Well No. 10, which was on the list for future improvements. An additional \$250,000 is devoted in the Capital Improvement Plan to further water well upgrades, each year from 2019 onward. Design already has begun for the offset and re-drilling of Well No. 5, expected to occur in 2019.
- The City has completed the second phase of a groundbreaking evaluation of its well field recharge rates and water rights. Preliminary data support its application for a 65-percent increase in its existing water rights, with no physical expansion of the well field required.
- Stormwater maintenance will remain a main focus in 2019 and beyond. A trash screen structure is needed to protect the pumps (one is scheduled for replacement in 2019 at a cost of \$100,000)

at the Mill Canal, with a potential cost of \$50,000 in 2018, while a low-water crossing structure on the C Street Canal to restore public access to McFarland Pond would cost \$75,000. Ongoing inlet and stormwater pipe rehabilitation is budgeted at \$50,000 in each year from 2019 onward.

- The pumps at the Madison Avenue and Chestnut Avenue underpasses are in need of replacement, with \$40,000 tasked in 2020 and 2022, respectively, for these major projects. A \$40,000 replacement of the Ninth Street stormwater pump is projected to follow in 2024.
- 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. Full-blown levee recertification efforts will need to occur in 2020 and 2024, at expected costs of \$250,000 and \$300,000, respectively.

City Planning and Property Maintenance

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

However, we also understand that a few owners simply will not comply with existing regulations and codes, so code enforcement sometimes must come into play. A renewed emphasis on such enforcement in 2017 and 2018 produced improved results, thanks to a charter ordinance approved in 2016 by the City Commission that restores enforcement powers to code enforcement officials, who can issue notices to appear in municipal court to owners who will not comply or seek assistance elsewhere.

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

Community planning for the future, a process that began with the 2014 Comprehensive Plan and future land use maps, continued in 2017 with the finalization and rollout of the Wilson Park Master Plan process, led by a steering committee of citizens and financed in full by a grant from the V.J. Wilkins Memorial Foundation. A survey of the Downtown Historic District was completed in 2018. The results eventually could lead to expansion of the district to encompass more properties or “thematic districts.”

Plans also are under way to revisit and revise sections of the Comprehensive Plan in 2019 and 2020. This will be a focused effort of the Planning Commission, working in concert with the zoning administrator.

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

More lots could become available, as well, as the worst-case properties that cannot be salvaged, either through the ongoing beautification efforts or court action to compel compliance, have to be declared dangerous structures and demolished. The 2019 budget has \$75,000 — and subsequent years in the Capital Improvement Plan set aside \$100,000 annually — for such demolitions, whenever necessary.

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

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

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

Citizen Outreach and Interaction

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

Part of this approach is strengthening our relationship with local organizations, including nonprofits, civic groups, businesses and economic development entities, and faith-based communities. Recent town hall meetings on beautification and code enforcement are an example of outreach with such a goal in mind. Similar “community concerns” meetings can be organized around other topics of interest.

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

Out of this effort was born the new Equal Opportunity and Accessibility Advisory Board, which will spend 2019 continuing to engage in an overhaul of the City’s ADA Transition Plan. Reformed boards include the combination of the Board of Zoning Appeals and Planning Commission, which now work together to strengthen City planning and zoning decisions and make them more coherent, as well as the empowerment of the Convention and Visitors Bureau Board of Directors to take charge of Visit Ark City.

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

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

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

All City departments continue to take part in regular outreach efforts with the community they serve. Examples include National Night Out (which has seen crowds of more than 1,000 in each of the past three years), Trunk or Treat Night, Fire Prevention Week, DARE Camp, the Health and Safety Fair, Coffee with a Cop, and other day-to-day interactions with citizens in the course of performing regular duties.

The Police Department's continued progress toward becoming accredited by the Commission on Accreditation for Law Enforcement Agencies also will help to ensure continued trust and engagement. The police are working to educate citizens about ways to prevent themselves from becoming the victims of theft, especially from motor vehicles, and have launched a renewed effort to reduce traffic accidents through heightened enforcement. They also continue work to restart the Neighborhood Watch program.

The most important tools for citizen engagement that have been cultivated in the past year are the City's website and social media platforms. Our new website was launched in April 2016 and it has been a great success thus far. Citizens report that it is more appealing to the eye and it is easier to find information than before. Services such as online pay continue to be offered and a new Citizen Request Tracker should enter service in 2019, allowing citizens to report issues and track progress being made on those issues entirely online, while a two-way communication process by email keeps them informed.

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

The Arkansas City Police Department's Facebook page now has more than 5,200 "likes" (nearly double what it was just a few years ago) and the Fire-EMS Department's page has more than 2,500. The City of Arkansas City's Facebook page has grown from 962 "likes" in July 2015 to 2,726 as of Oct. 29, 2018. It has reached as many as 5,400 people in a single day and has been used effectively during several crises.

One important part of strengthening communication with citizens is updating the City's Municipal Code online so they can access it and better understand the laws of the City. The 2019 budget allocates funds for continued integration of a years' worth of ordinances and charter ordinances into the existing code.

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

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

Although there is no funding specifically devoted to it in the 2019 budget, it remains a long-term goal of City staff to implement some form of regular community survey in order to better monitor citizens and customer feedback, and integrate their concerns and priorities into City planning strategies.

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

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

Final Notes

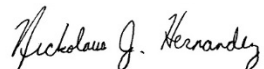
Many people aided in the construction of this budget and I wish to recognize them. Without all the work of our entire management team, we would not be on the path to better management.

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

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

This budget provides resources for the City to continue to accomplish its mission while also adhering to a strong tradition of sustainable fiscal policy and sound financial management. Through our shared commitment to excellence in providing public services, the City of Arkansas City has positioned itself well for 2019 and beyond.

Respectfully submitted on behalf of our 2019 budget team,



Nickolaus J. Hernandez
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Arkansas City
Kansas**

For the Fiscal Year Beginning

January 1, 2018

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/division, as outlined in this budget, plays a special role in providing necessary services to the public. Perhaps what is most important to note is that this is home for our employees, too — which means they stand with you in working toward creating a healthy and prosperous community.

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

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

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



In 2019, 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 2017-2018

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 2017 and 2018:

Public Works Department

- Remained in regulatory compliance with water treatment, wastewater treatment, stormwater discharge, levee maintenance and burn pit operations.
- Completed Off-Set and Re-Drill of Water Well No. 8.
- Began design of Off-Set and Re-Drill of Water Well No. 5.
- Completed construction of the new \$16.8 million Water Treatment Facility project.
- Completed construction of new \$1.7 million Water Treatment Facility clearwell tank.
- Completed construction of the new \$1.2 million Concentrate Waste Pipeline from the new Water Treatment Facility to the existing Wastewater Treatment Facility.
- Completed construction of the South Summit Street mill and overlay project utilizing KLINK grant funds, including 2,200 linear feet of new water line and 16 water service replacements.
- Awarded a grant from the Kansas Department of Transportation (KDOT) to replace the Crestwood Drive Bridge and completed engineering design.
- Completed construction of North Summit Street improvements from Kansas Avenue to Walnut Avenue, including 3,500 lineal feet of new water line and 40 water service replacements.
- Completed design of approximately 11,000 lineal feet of new water line and 160 water service replacements for the Highland, Meek and Crestwood additions.
- Completed construction of water lines and water service replacements for Crestwood Addition.
- Completed application of HA5 High-Density Mineral Bond on Radio Lane from Summit to 15th streets, including new pavement markings for Radio Lane, Summit Street and Madison Avenue.



- Completed design and construction of the 15th Street reconstruction project from Radio Lane north to the City limits.
- Applied for and received KDOT grant funding for a Traffic Engineering Study of Summit Street from Kansas Avenue to Radio Lane.
- Completed construction of the new Water Well No. 14.
- Developed a Capital Improvement Plan for 2019.
- Received KDOT grant funding to mill and overlay Summit Street north of the U.S. 77 Bypass to Madison Avenue.
- Completed Phase 2 of the Water Rights and Well Field Evaluation, and applied for a 65-percent increase in existing water rights.



- Developed and implemented a plan to utilize asphalt millings as a surface improvement for many of the City's gravel roads.
- Developing a Project Plan for Wastewater Treatment Facility upgrades.
- Awarded Solid Waste Grant for the purchase of an additional public recycling trailer.
- Applied for a Community Development Block Grant to replace water lines in Sleeth Addition.
- Applied for a KDOT Transportation Alternatives grant to extend the Hike/Bike Trail.

Police Department

- Reduced total accidents by 27 percent and injury accidents by 41 percent.
- Received the AAA Platinum Award (highest possible) for traffic safety for second straight year.
- Awarded Life Saving Award to Officer Matt Mayo.
- Achieved 33-percent reduction in police pursuits from 2016.
- Sustained zero public complaints, for the first time in more than six years.
- Acquired and implemented Accurint Crime Analysis program.
- Introduced many new community outreach programs, including Popsicles on Patrol, Coffee with a Cop, the school lunch program, the Adopt-a-School program, #BadgeTober, No Valuables November and Distracted Driver December.
- In 2017, our National Night Out program was ranked 12th in the nation in our population category, up from 21st the prior year. National Night Out was another huge success in 2018.



Fire-EMS Department

- Three ACFD personnel obtained Structural Collapse Technician certifications and two personnel obtained Disaster Medical Specialist certifications.
- Obtained a perfect inspection from the State Board of EMS for a fourth year in a row — only one other EMS agency in the state obtained a perfect inspection.
- Installed exhaust extraction system and commercial gear washer at Fire-EMS facilities using AFG grant funds.
- New Inmar inflatable boat placed in service for response to water-related emergencies.
- Worked with county fire districts to develop a regional response plan for county emergencies.
- Revised ALS protocols and developed several Standard Operating Guidelines for responses to emergencies.



Parks and Facilities Division

- Completed more than \$160,000 worth of improvements to the Agri-Business Building, including new ceilings in the entry area and restrooms, Americans with Disabilities Act improvements in the restrooms, new energy-efficient lighting and paneling, roof improvements, and new ceiling fans and heating units.

Strategic Goals 2019

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





Long-Term Priorities

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

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

Housing and Neighborhoods

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



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

Economic Development

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



Parks, Recreation, and Natural and Historic Resources

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



Infrastructure and Transportation

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



Community Health

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

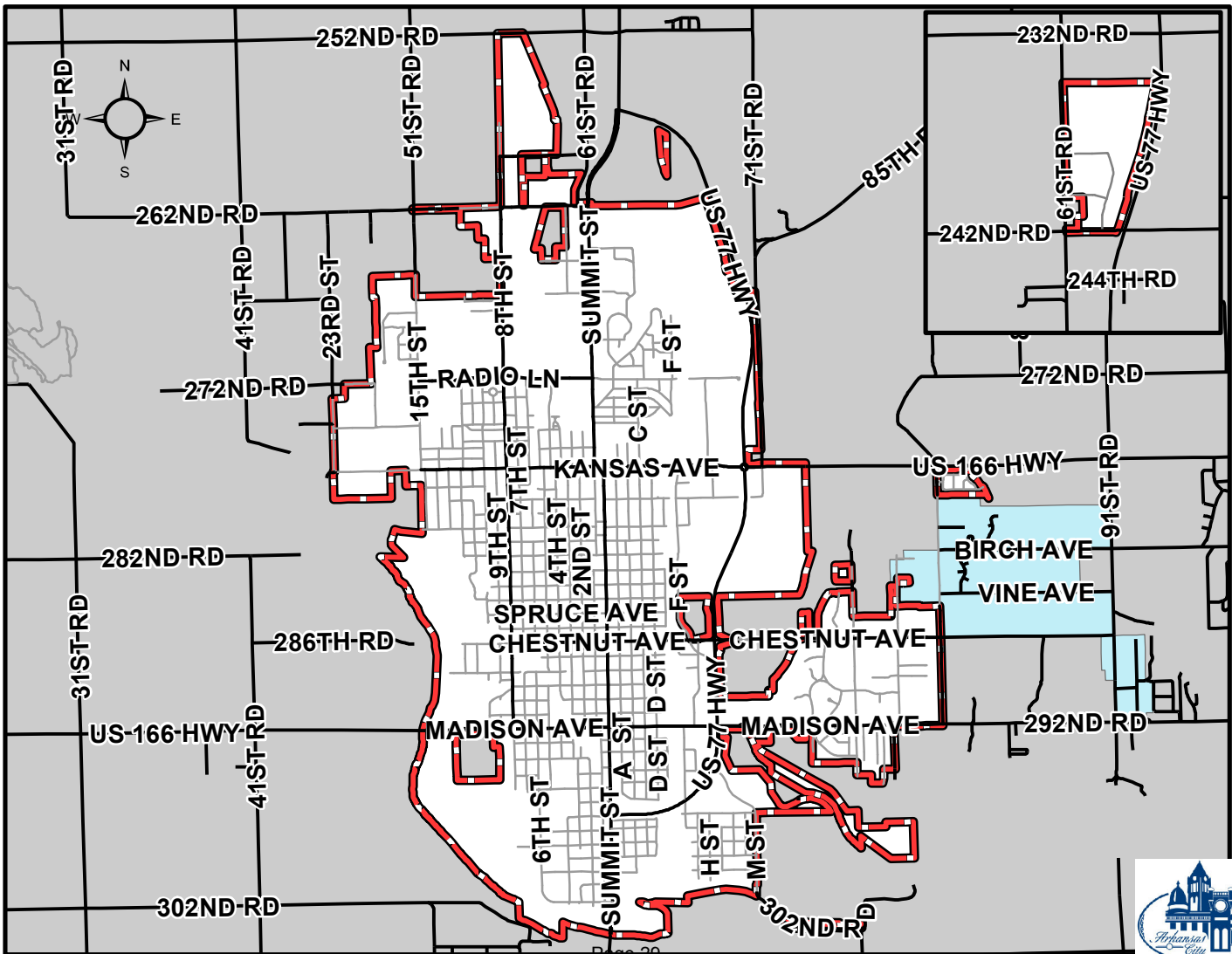
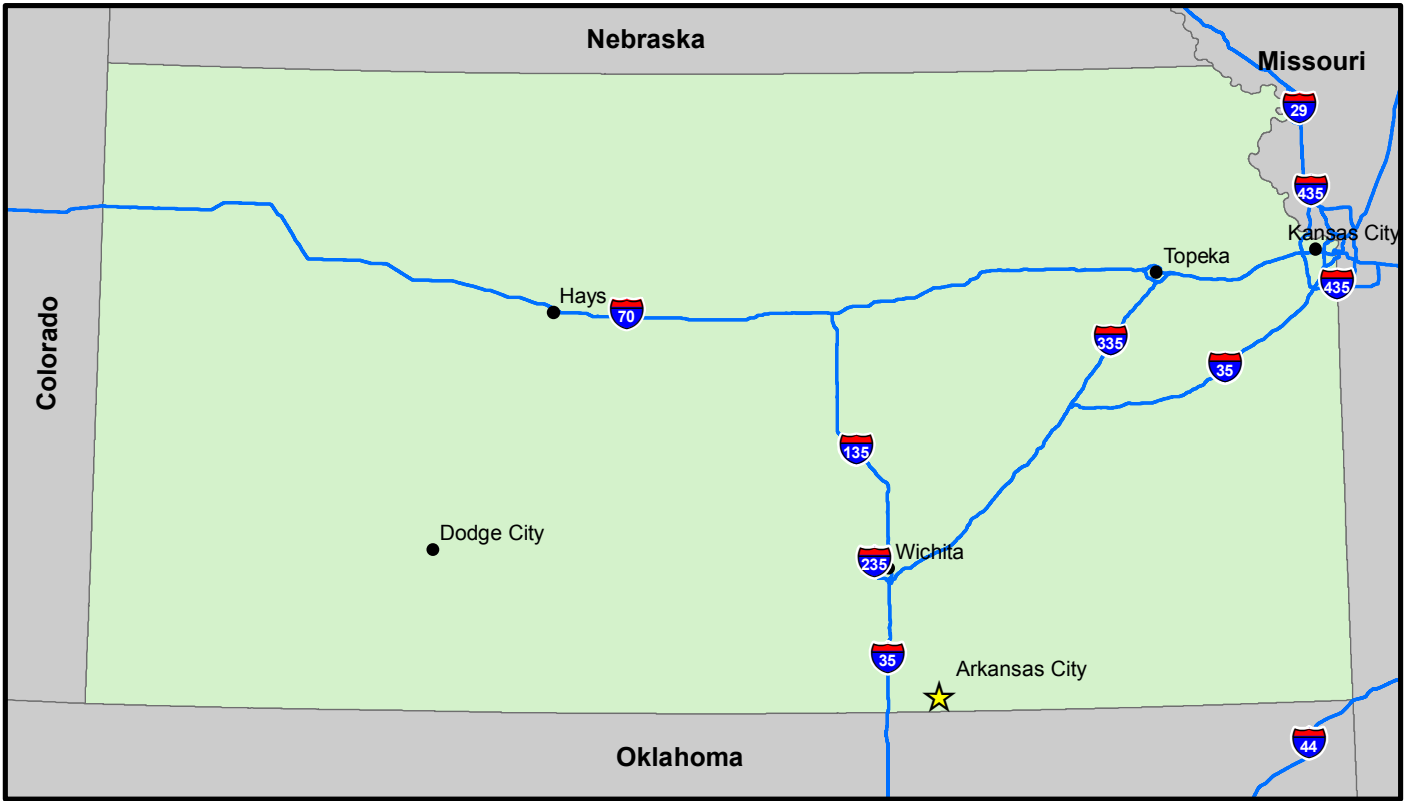


Land Use and Growth Management

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

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





Our Community

Size and Location

The City of Arkansas City, Kansas, is located in Cowley County at the confluence of the Arkansas and Walnut rivers in south-central Kansas, near the Kansas-Oklahoma state line. The City limits encompass 9.3 square miles. Arkansas City, surrounded by rich farm and ranch land, is approximately 60 miles southeast of Wichita. Its population is estimated at 12,198. (See City Boundary Map on previous page.)

Government and Organization of the City

The City of Arkansas City is a second-class city in the State of Kansas. By election of the people, the City adopted the commission-manager form of government in 1930. 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. Each election, the two candidates receiving 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 the subsequent year.

Municipal Services and Utilities

The City owns and operates its own sanitation, water, wastewater and stormwater management utility systems, all of which are maintained by the Public Works Department. Westar Energy and the Kansas Gas Service supply electricity and natural gas to the City.

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

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

The Arkansas City Police Department provides law enforcement services within the City limits.

Transportation Facilities and Routes

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

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

Cowley County Community College

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

Medical and Health Facilities

The largest health care facility in the area is South Central Kansas Medical Center, located 2 miles north of the City in a new facility that was completed in 2011, supported by the Public Building Commission and a long-term, one-cent sales tax beginning in January 2019. The City also has 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, 14 parks, a public swimming pool, and attractions such 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 expansion and enhancement of Wilson Park and adjacent property formerly occupied by the old hospital, since demolished.

Community Economic Overview

Employment

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

Labor Force

In 2017, unemployment was 3.6% in Cowley County and 3.4% for the State of Kansas. Statistics showing decreases of 0.5% in state unemployment and nearly 0.6% in county unemployment for 2018 follow:

	<u>Labor Force</u>	<u>Unemployment Rate</u>
Arkansas City Area	5,612 [^]	5.5% ^{^^}
Cowley County	16,989	3.0%
State of Kansas	1,483,368	2.9%

**Sources: U.S. Census Bureau, 2012-2016 5-Year American Community Survey; Kansas Department of Labor, September 2018.*

[^]2016 estimate, ±293 people

^{^^}2016 estimate, ±1.5 percent

Listed below are the major employers located in the City and the number employed by each in 2017-18:

	<u>Major Employers</u>	<u>Product/Service</u>	<u>Number of Full- and Part-Time Employees</u>
1.	Creekstone Farms Premium Beef	Animal processing	850 (+47)
2.	Unified School District No. 470	Elementary/secondary education	444 (+4)
3.	KanPak	Aseptic cold/frozen drink packaging	277 (+4)
4.	South Central Kansas Medical Center	Hospital and outpatient services	215 (-20)[^]
5.	Cowley College	Community college with vo-tech	212 (+16)
6.	Walmart	Retailer	175 (+0)
7.	Skyline Corporation	Maker of manufactured homes	125 (+0)
8.	City of Arkansas City	Municipal government	113 (-10)
9.	ADM Milling	Grain milling	100 (+0)
10.	RCB Bank	Banking and financial services	63 (-1)

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

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

Major Taxpayers

Below are the 10 largest taxpayers in the City for taxes levied in the 2017 tax collection period:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>Taxes Paid</u>
Creekstone Farms Premium Beef	\$ 2,962,664	\$ 593,605
Westar Energy	2,301,025	461,038
Walmart	1,934,108	387,522
Kansas Gas Service	1,100,348	220,468
ADM Milling	847,631	169,833
RCB Bank	827,063	165,666
BNSF Railway	653,006	130,838
Union Pacific Railroad	537,280	107,651
KanPak	517,708	103,729
S&S Singh Partners	433,750	86,907

**Source: Cowley County Clerk's Office, 2018.*

The greatest valuation gains in 2017 came from Westar Energy (assessed valuation increased by \$254,588), RCB Bank (\$128,893), S&S Singh Partners (over \$54,000) and Kansas Gas Service (\$40,251).

Annual Financial Reporting

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

Financial Institutions

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

<u>Year</u>	<u>Cowley County Total Deposits</u>	<u>Market Share for State of Kansas</u>
2008	\$ 548,603,000	0.95%
2009	\$ 540,883,000	0.94%
2010	\$ 575,902,000	0.96%
2011	\$ 580,232,000	0.95%
2012	\$ 589,387,000	0.94%
2013	\$ 611,823,000	0.95%
2014	\$ 606,121,000	0.91%
2015	\$ 620,452,000	0.91%
2016	\$ 612,736,000	0.74%
2017	\$ 630,438,000	0.86%
2018	\$ 636,899,000	0.95%

**Source: Federal Deposit Insurance Corporation, June 30, 2018.*

Population Trends

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

<u>Year</u>	<u>Population</u>	<u>Change</u>	<u>Percent Change</u>
2001	11,712		
2002	11,971	+259	+2.21 %
2003	11,697	-274	-2.29 %
2004	11,556	-141	-1.21 %
2005	11,286	-270	-2.34 %
2006	11,114	-172	-1.52 %
2007	11,111	-3	-0.03 %
2008	11,023	-88	-0.79 %
2009	10,977	-46	-0.42 %
2010 (Census Year)	12,415	+1,438	+13.10 %
2011	12,355	-60	-0.48 %
2012	12,319	-36	-0.29 %
2013	12,255	-64	-0.52 %
2014	12,139	-116	-0.95 %
2015	12,067	-72	-0.59 %
2016	11,978	-89	-0.74 %
2017	11,866	-112	-0.94 %

**Source: U.S. Census Bureau, Vintage 2017 Population Estimates, July 1, 2018.*

The following table shows the population breakdown by age deciles for Arkansas City. The total population of this 2016 estimate was 12,198 (± 33 individuals).

<u>Age Group</u>	<u>Total Percentage</u>	<u>Male</u>	<u>Female</u>
0 to 9 years	17.2%	18.5%	16.1%
10 to 19 years	13.9%	13.5%	14.2%
20 to 29 years	16.2%	14.8%	17.7%
30 to 39 years	10.4%	11.7%	9.0%
40 to 49 years	10.3%	12.3%	8.5%
50 to 59 years	11.7%	12.6%	10.8%
60 to 69 years	9.4%	9.1%	9.8%
70 to 79 years	6.8%	4.8%	8.5%
80 years or older	4.1%	2.7%	5.4%

**Source: U.S. Census Bureau, 2012-2016 5-Year American Community Survey.
(Note: All figures carry a margin of error of anywhere from $\pm 0.5\%$ to $\pm 2.4\%$.)*

Education

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

<u>School Year for USD 470</u>	<u>Audited Total Headcount Enrollment</u>
2003-04	3,012
2004-05	2,987
2005-06	2,908
2006-07	2,956
2007-08	2,933
2008-09	2,875
2009-10	2,797
2010-11	2,765
2011-12	2,821
2012-13	2,774
2013-14	2,843
2014-15	2,975
2015-16	2,872
2016-17	2,851
2017-18	2,847

**Source: USD 470, 2018.*

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

**Source: Cowley College.*

Educational Attainment

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

However, the City continues to lag the state average of those with bachelor's, master's, or professional degrees or doctorates. It also has slightly higher estimated unemployment than the state as a whole.

<u>Highest Education Attained</u>	<u>Arkansas City Estimated</u>	<u>Kansas Average</u>
High school or higher	85.1%	90.3%
Bachelor's degree or higher	16.2%	31.6%
Graduate or professional degree	4.6%	11.4%
Unemployed	5.5%	2.9%

**Sources: U.S. Census Bureau, 2012-2016 5-Year American Community Survey; Kansas Department of Labor, September 2018.*

Arkansas City Building Construction

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

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

**Source: Public Works Department, November 2018.*

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 \$53,200 and median rent is \$637. The cost-of-living index in Ark City is estimated at 71 (low), while the U.S. average is 100. About 47% of occupied housing stock is rentals.

Arkansas City has an estimated 5,406 homes, 98.8% of which have complete plumbing. Of those, 86% are occupied and 14% are vacant. About 44.4% of the City's housing stock is more than 68 years old:

<u>Year of Construction</u>	<u>Number of Houses</u>
1939 or before	1,905
1940 to 1949	650
1950 to 1959	1,095
1960 to 1969	500
1970 to 1979	710
1980 to 1989	179
1990 to 1999	271
2000 to 2009	207
2010 to present	37

**Sources: Cowley County/Communities Comprehensive Housing Study, 2014; U.S. Census Bureau, 2012-2016 5-Year American Community Survey; Cowley County Appraiser's Office, 2017. (Note: All figures except "2010 to present" carry a margin of error of anywhere from ±0.2% to ±3.2%.)*

READER'S GUIDE



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READER'S GUIDE TO THE BUDGET DOCUMENT

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

Why We Budget

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

The City budget fulfills several functions:

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

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

Making Sense of the Budget

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

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

Reader's Guide

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

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

Financial Management

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

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

Short Term Factors and Funds Overview

This section contains budget highlights for 2019. It includes a discussion of the major policy issues and short term factors that were considered major changes from last year. It also discusses which future steps the City may take to address the financial outlook of the City.

Long Range Financial Planning and Capital Improvements

This section combines financial forecasting and planning for the future. It details our Capital Improvement Plan as well as Capital Outlay expenditures budgeted in 2019.

City Debt

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

Summaries by Fund

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

Department/Division Summaries

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

City Manager

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

Finance Department

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

Public Works Department

This section includes budget expenditures and explanatory material for the Public Works Administration, Environmental Services Division and Public Services Division. Public Works Administration includes fleet management, asset management, and systems and emergency management. Environmental Services Division includes Water and Wastewater operations. Public Services include Streets, Stormwater and Sanitation.

Parks and Facilities Division

This section includes budget expenditures and explanatory material for the park system, cemetery and building maintenance functions for all City lands and facilities.

Police Department

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

Fire-EMS Department

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

State Forms

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

Glossary of Terms

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

Purpose of the Annual City Budget

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

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

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

Budget Process

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

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

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

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

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

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

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

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

2019 BUDGET CALENDAR

Month	Item	Target Date	Person Responsible
February	Initial Revenue Projections	2/28/18	City Treasurer
	Equipment Replacement Plan Updates	2/28/18	Department Heads
	Personnel Change Requests / Retirements Discussed	2/28/18	Budget Team / Department Heads
March	Personnel Budget Projections Entered	3/31/18	City Treasurer
	Budget Meeting with Department Heads - Receive Base Budget Targets	3/31/18	Budget Team / Department Heads
	Adjustment/Development of 5-Year CIP Plan	3/31/18	CIP Committee
April / May	Special Called Meeting - Budget Retreat with Commission	4/28/18	Commission / Budget Team
	Department Operating Budget Request Preparation	4/30/18	Department Heads
	Departments Prepare 90% Contingency Plan Budget (10% Cut)	4/30/18	Department Heads
	Personnel Budget Established	4/30/18	City Treasurer
	Department Budget Review Meetings with Budget Team	5/11/18	Budget Team / Department Heads
	Budget Work Session - Outside Agency Budget Requests	5/11/18	Commission
	Budget Recap with Department Heads	5/18/18	Budget Team / Department Heads
	Commission Hears Budget Requests from Department Heads	5/31/18	Commission / Department Heads
	June	Receive Preliminary Assessed Valuations from County Clerk	6/15/18
Distribute Preliminary Budget Materials to Commission		6/22/18	Finance Director
Budget Worksession - with City Commission for CIP and ERP Plans		6/29/18	Commission / Budget Team
July	Special Called Meeting - City Commission approves budget for publication and sets public hearing	7/24/18	Commission
	Publish notice of budget public hearing (K.S.A. 79-2929- published at least 10 days before hearing - not later than 07/28/18 for 08/07/18 public hearing)	7/28/18	City Treasurer
August	<i>(Notice of Budget Public Hearing must be on or before August 5th) (Budget Public Hearing must be on or before August 15th)</i>		-
	Special Called Meeting - Budget Public Hearing (Can adopt budget at this time)	8/14/18	Commission
	Budget Adoption (if not adopted at 08/07/18 meeting)	8/21/18	Commission
	Publish Budget Ordinances and send to County Clerk	8/25/18	City Treasurer
	(Budget is required to be submitted to County Clerk by Aug. 25th)		-
Adopted Budget Book Preparation Begins	8/25/18	City Treasurer / PIO	
October / November	Special Assessments Certified to County Clerk	10/15/18	Finance Director
	Adopted Budget Book - Final Edit/Review	10/22/18	Budget Team
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	11/9/18	City Treasurer
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk		County Clerk
	Departments Receive Adopted Budgets	11/30/18	City Treasurer

Budget Basis

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

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

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

Accounting Basis

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

The City’s audited financial statements, which can be viewed and accessed via the City’s website (www.Arkcity.org), are prepared using the regulatory basis of accounting. This is the same approach used in the preparation of the business fund financial statements. Some funds in the audit are not included in this budget presentation as they are not required to be budgeted by state statute for 2019. Those include the Equipment Reserve Fund, Capital Improvements Fund, Municipal Court Trust Fund, Special Law Enforcement Trust Fund, Drug Task Force Fund and the Public Building Commission Fund.

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

Fund Descriptions

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

The following is the fund structure contained in the 2019 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
 - Hospital Improvement Sales Tax
 - Land Bank
 - Special Alcohol Program
 - Community Initiative District (CID)Sales Tax
 - Special Recreation
 - Special Street & Highway
 - Tourism and Convention
 - Special Law Enforcement Trust Fund
 - Equipment Reserve Fund
 - Public Building Commission Fund
3. Bond and Interest - The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes, and motor vehicle taxes.
4. Business - The Water, Sewer, Sanitation and Stormwater Funds are self-supporting in that the user fees totally support all operational and capital costs—the exception to this rule is Stormwater, which is currently not receiving enough revenues to self-support. In addition, certain transfers are made from the Water, Sanitation and Sewer Fund to reimburse the General Fund for salaries and administrative costs as well as other City operational expenses.
5. Capital Project Fund- Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
6. Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity. These funds include the Municipal Court and Drug Task Force Funds.

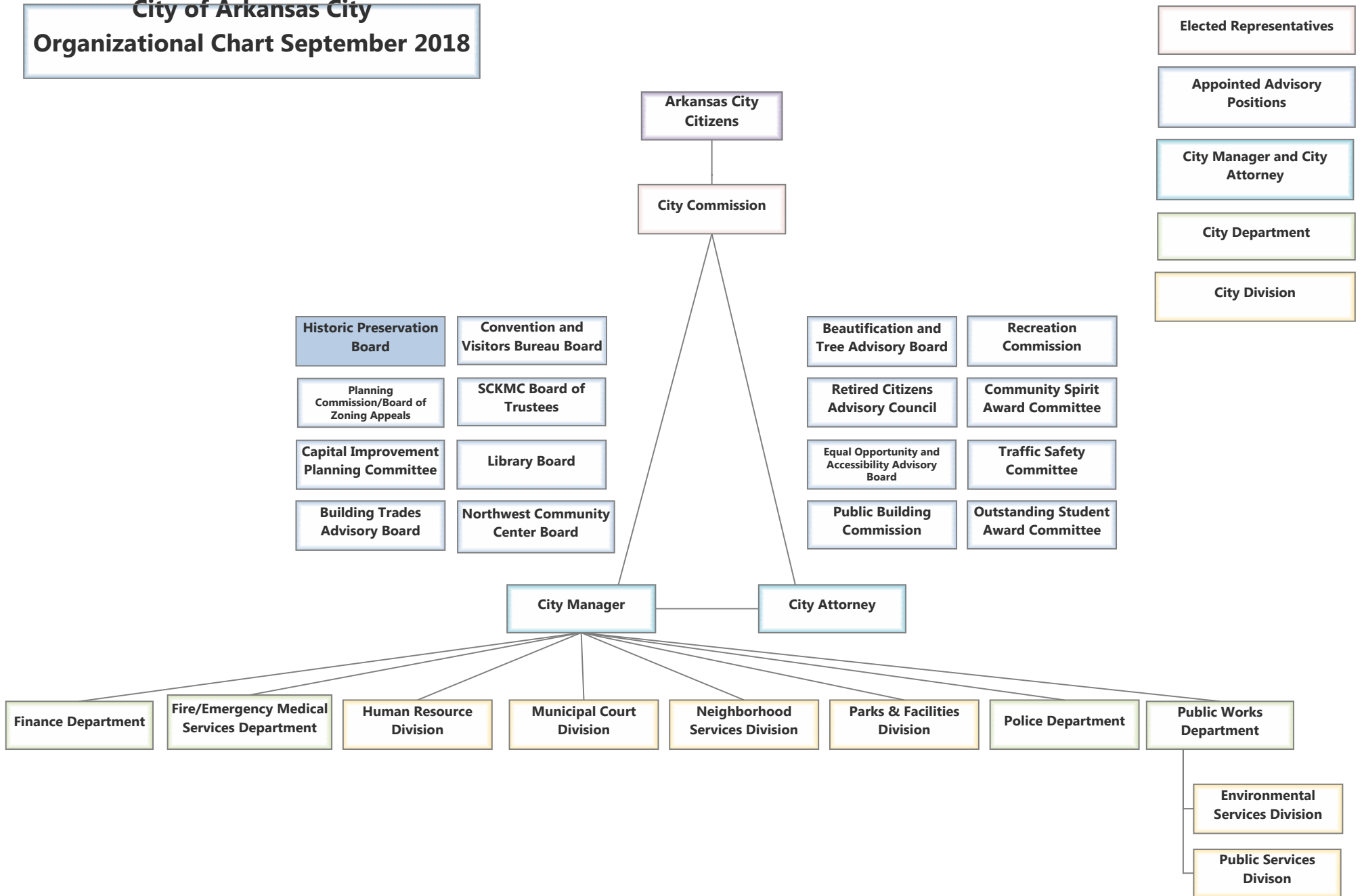
Department/Division Descriptions

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

Category Descriptions

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

City of Arkansas City Organizational Chart September 2018



FINANCIAL MANAGEMENT



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STATUTORY BUDGET REQUIREMENTS

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

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

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

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

Amending the Budget

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

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

Public Participation

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

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

BUDGETARY AND FINANCIAL PLANNING POLICIES

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

OVERALL BUDGET POLICIES:

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

OPERATING BUDGET POLICIES:

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

DEBT FINANCING POLICY

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

- The process for identifying the timing and amount of debt or other financing is as efficient as possible.
- The most favorable interest rate and other related costs are obtained.
- When appropriate, future financial flexibility is maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, and other City obligations permitted to be issued or incurred under Kansas law, shall only be used to purchase capital assets that cannot be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

2. RESPONSIBILITY

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

3. GENERAL

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

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

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

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

- The project can be adequately funded from available current revenues and excess fund balances.
- The project can be completed in an acceptable timeframe given the available revenues.
- Additional debt levels could adversely affect the City's credit rating or repayment sources, or significantly violate the City's financial policies herein.
- Market conditions are unstable or suggest difficulties in marketing a debt.

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

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained.
- Market conditions present favorable interest rates and demand for City debt financing.
- A project is mandated by state or federal government and current revenues or excess fund balances are insufficient to pay project costs.
- A project is immediately required to meet or relieve capacity needs and existing unprogrammed cash reserves are insufficient to pay project cost.
- The life of the project or asset financed is ten years or longer. For lease purchases, the life of asset meets or exceeds the term of lease.

4. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

The computation of these ratios will use the following variables:

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

5. STRUCTURE AND TERM OF DEBT FINANCING

City debt will be structured to achieve the lowest possible net interest cost (NIC) to the City given market conditions, the urgency of the capital project, and the nature and type of any security provided. City debt will be structured in ways that will not compromise the future flexibility to finance projects. Moreover, to the extent possible, the City will not issue long-term debt with maturity periods greater than 10 years. In addition, the City will issue debt so that it is tiered, as one issue matures, any required additional debt will be issued. Types of financing include, but not limited to the following:

General Obligation Bonds

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

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

- The decision on whether or not to assume new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to assume new general obligation bonds as determined by the aforementioned benchmarks.
- NOTE: The provisions of this section also apply to the issuance of any private activity bonds.

Revenue Bonds

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

Special Assessment Bonds

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

Assumption of Additional Debts

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

Asset Life

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

Length of Debts

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

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

- Unless specific compelling reasons exists, there shall be no “balloon” bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall be at least interest paid in the first fiscal year after a bond sale and principal repayment starting no later than the second fiscal year after the bond issue.

Call Provisions

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

Debt Structuring

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

Variable Rate Debts

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

6. DEBT ADMINISTRATION AND FINANCING

Audit

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

Bond Counsel

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

Bond Fund

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

Competitive Sale of Debts

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

Credit Enhancements

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

Financial Advisor

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

Lease/Purchase Agreements

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

Negotiated Sale of Debts

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

Temporary Notes

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

Underwriter’s Counsel

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

7. REFUNDING OF DEBTS

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

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

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

8. CONDUIT FINANCINGS

The City may sponsor conduit financings in the form of Industrial Revenue Bonds for those activities (i.e., economic development, housing, health facilities, etc.) that have a general public purpose and are consistent with the City's overall service and policy objectives as determined by the City Commission.

All conduit financings must insulate the City completely from any credit risk or exposure.

9. ARBITRAGE LIABILITY MANAGEMENT

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

General

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

Responsibility

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

10. CREDIT RATINGS

Rating Agency Relationships

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

Use of Rating Agencies

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

Minimum Long-Term Rating Requirements

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

Rating Agency Presentations

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

Financial Disclosure

- The City is committed to full and complete primary and secondary financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.
- Official statements accompanying debt issues and continuous disclosure statements will meet, unless operating under a waiver, the standards articulated by the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The City's Financial Advisor shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

11. RESERVES

- City management, in 2014, implemented a goal of increasing the City's overall reserves in the General Fund and Bond and Interest Fund to 10% of expenditures. This goal is one that was intended to be achieved by 2018. We are very pleased that with our current projections, the General Fund includes cash reserves of 9% and the Bond and Interest Fund includes cash reserves of 11% going into 2019. While we are still working towards this goal, this progress is a true testament to the commitment and diligence of our City Staff and commissioners.

PURCHASING POLICIES & PROCEDURES

Purposes:

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

General:

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

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

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

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

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

Local Preference:

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

Competitive Bidding:

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

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

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

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

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

Operational Purchasing

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

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

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

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

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

Purchase Orders

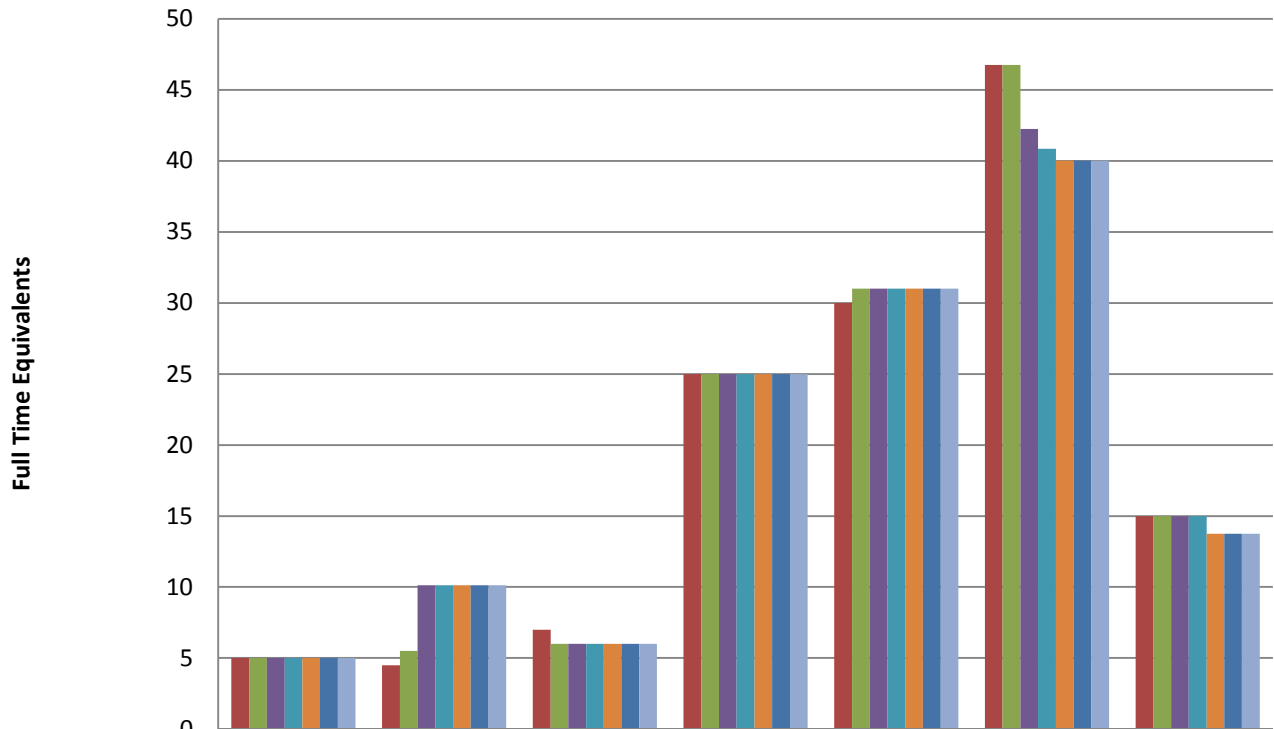
Purchase orders will be made on items which will not be received within 90 days, on City Commission items, end of year encumbrances, and specialty items which will not be received by mid-January of the following fiscal year.

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

Personnel History

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

Staffing Levels By Function



	City Commission	City Manager	Finance	Fire/EMS	Police	Public Works	Parks & Facilities
■ 2015	5	4.5	7	25	30	46.75	15
■ 2016	5	5.5	6	25	31	46.75	15
■ 2017	5	10.13	6	25	31	42.25	15
■ 2018	5	10.13	6	25	31	40.84	15
■ 2019	5	10.13	6	25	31	40.01	13.75
■ 2020 Projected	5	10.13	6	25	31	40.01	13.75
■ 2020 Projected	5	10.13	6	25	31	40.01	13.75

MILL LEVY BY TAXING UNIT

Unit of Government							Projected
	2013	2014	2015	2016	2017	2018	2019
City of Arkansas City	68.664	68.611	68.605	69.795	69.582	69.919	69.919
Cowley County	40.100	43.302	43.186	43.568	43.449	45.063	45.053
USD #470	53.360	59.904	52.811	60.401	56.312	56.965	56.611
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	19.020	19.388	18.790	18.915	18.998	20.302	20.310
Total Mill Levies	182.644	192.705	184.892	194.179	189.841	193.749	193.393

Calculating the City mill levy requirement:

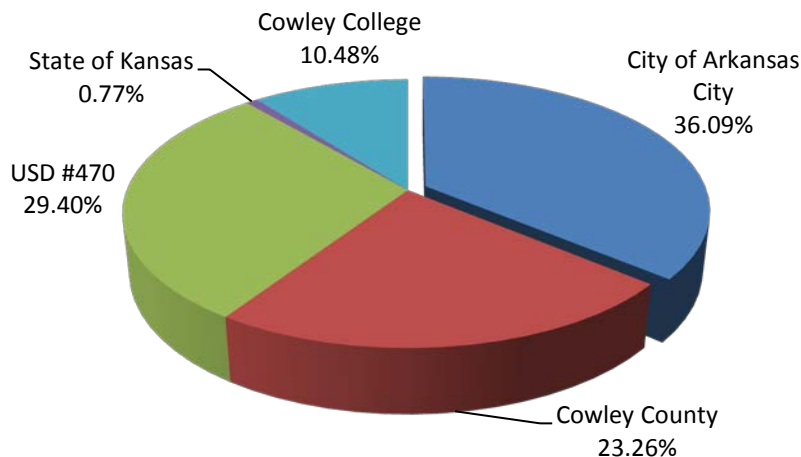
A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the tax dollars needed for financing the City budget.

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.

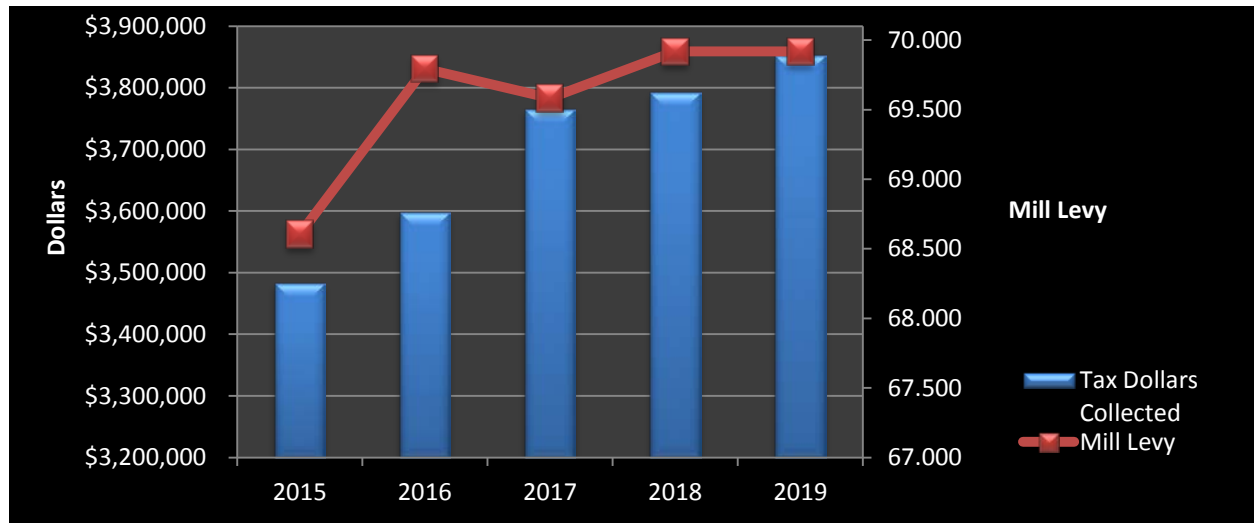
The tax levy rate is calculated by dividing the total revenue to be obtained from property taxes by the total assessed value for the taxing district. The table above shows historical mill levy rates.

2018 Levies

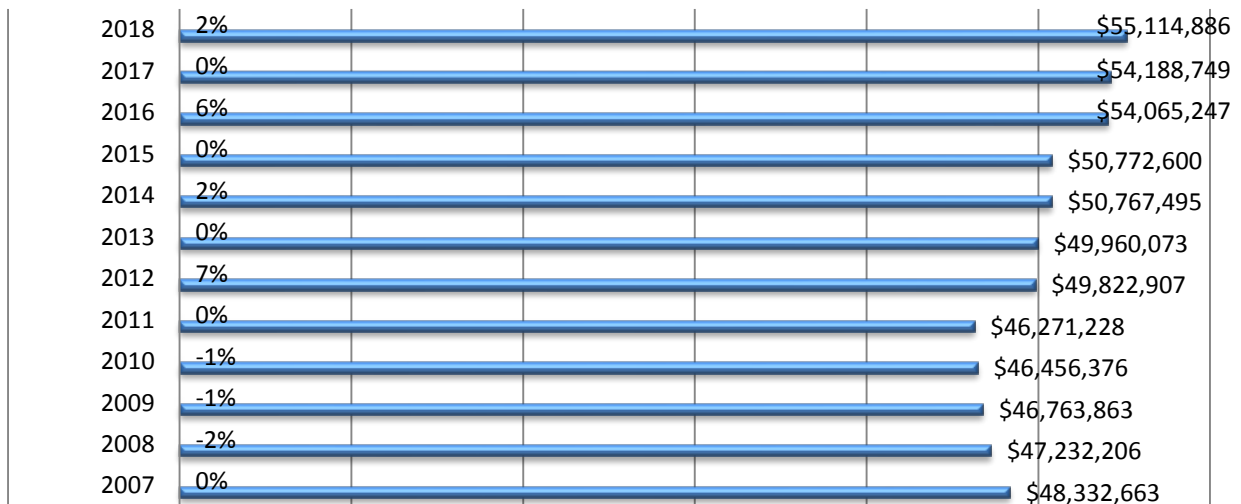


Mill Levy History

Fund	2015		2016		2017		2018		2019	
	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy
General	\$ 2,219,696	43.718	\$ 2,500,158	48.494	\$ 2,476,846	45.763	\$ 2,654,203	48.924	\$ 2,930,017	53.162
Library	\$ 304,614	6.000	\$ 308,290	5.980	\$ 324,398	5.994	\$ 325,134	5.994	\$ 330,691	6.000
Debt Svc.	\$ 803,055	15.817	\$ 789,864	15.321	\$ 964,725	17.825	\$ 813,786	15.001	\$ 592,886	10.757
Museum	\$ 155,850	3.070	\$ -	0.000	\$ -	0.000	\$ -	0.000	\$ -	0.000
Totals	\$ 3,483,215	68.605	\$ 3,598,312	69.795	\$ 3,765,969	69.582	\$ 3,793,123	69.919	\$ 3,853,594	69.919



Assessed Valuation with % Change over Previous Year



Value of Your Arkansas City Tax Dollar

MEDIAN MARKET VALUE OF ARKANSAS CITY HOME: **\$73,000**

To determine assessed valuation, multiply by 11.5%

$$\$73,000 \times 11.5\% = \mathbf{\$8,395}$$

ASSESSED VALUATION: \$ 8,395

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

$$\$8,395 \times 0.069919 = \$586.97$$

CITY TAX LIABILITY = \$586.97



MONTHLY EXPENSE FOR CITY SERVICES

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

$$\$586.97 \text{ divided by } 12 = \$48.91 \text{ / month}$$

$$\$48.91 \text{ divided by } 30 = \$1.63 \text{ / day}$$

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

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

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

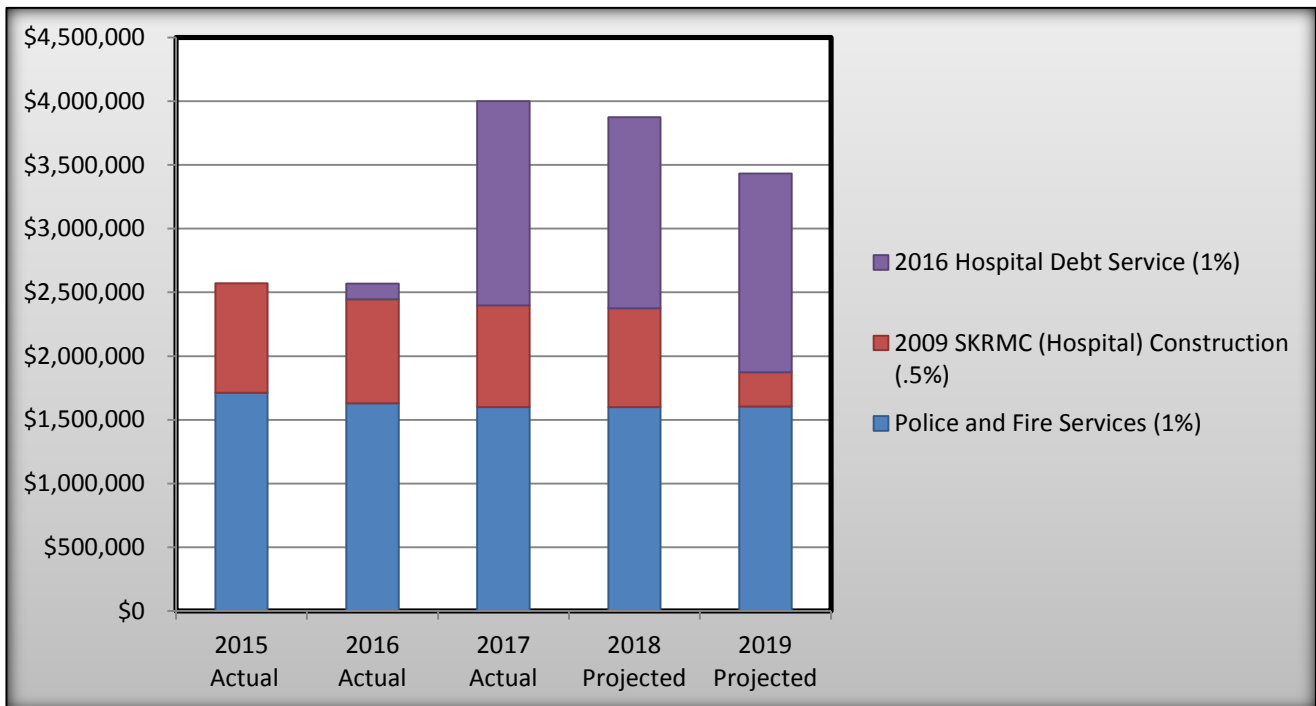
A 15 gallon tank of unleaded self-service fuel at \$2.30/gallon would cost \$34.50

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

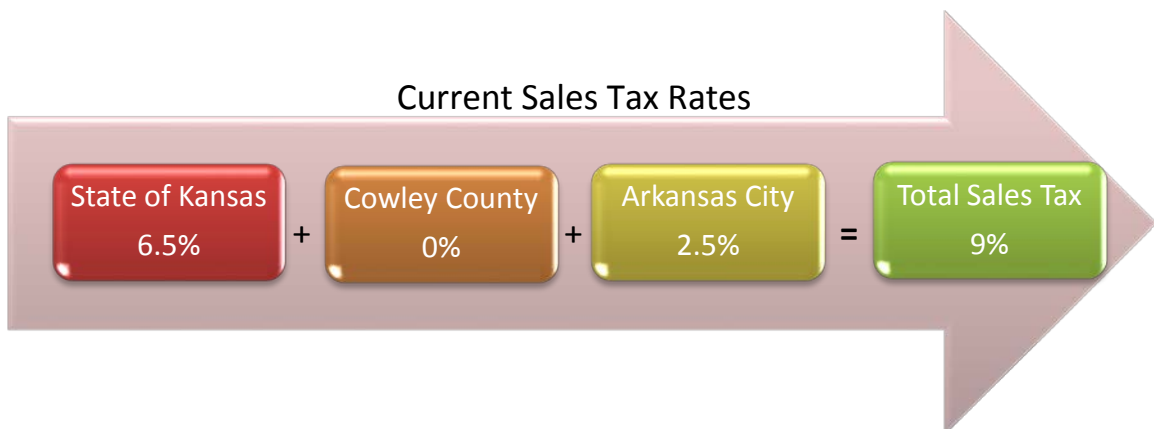
Groceries for a family of four will cost the consumer \$440.00 per month.

Sales Tax Collection

	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Projected
Police and Fire Services (1%)	\$1,713,360	\$1,629,662	\$1,599,230	\$1,600,000	\$1,605,000
2009 SKRMC (Hospital) Construction (.5%)	\$856,551	\$814,718	\$799,615	\$775,000	\$268,000
2016 Hospital Debt Service (1%)	\$0	\$124,478	\$1,599,230	\$1,500,000	\$1,560,000
Total Sales Tax Revenue	\$2,569,911	\$2,568,858	\$3,998,075	\$3,875,000	\$3,433,000



Current Sales Tax Rates



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SHORT TERM FACTORS AND FUND OVERVIEW



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Short Term Factors and Funds Overview

BUDGET APPROACH

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

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

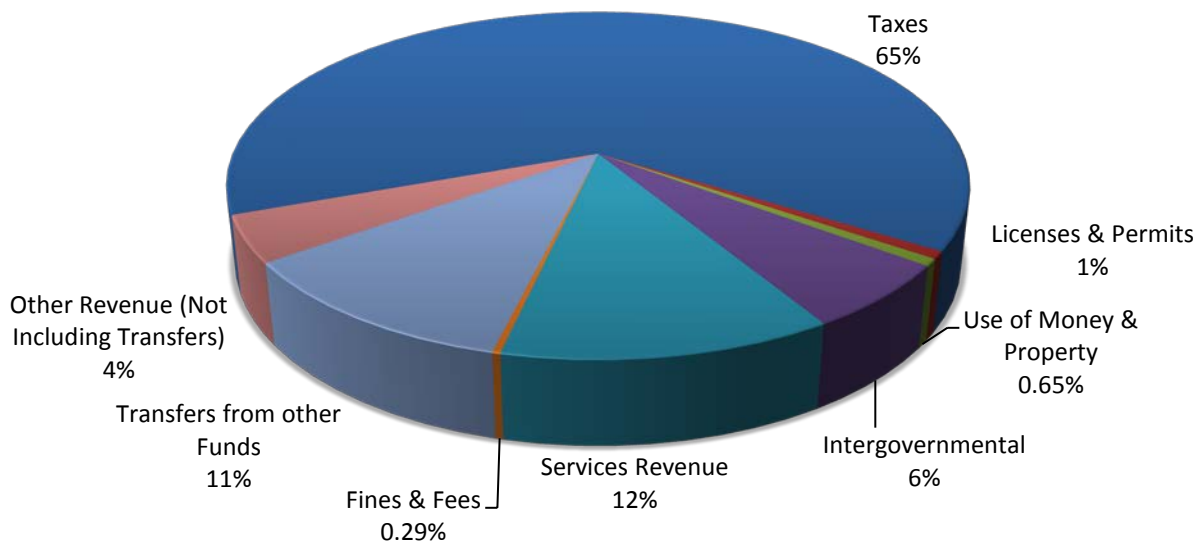
The 2019 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

BUDGET FACTS

Revenue Projection Assumptions

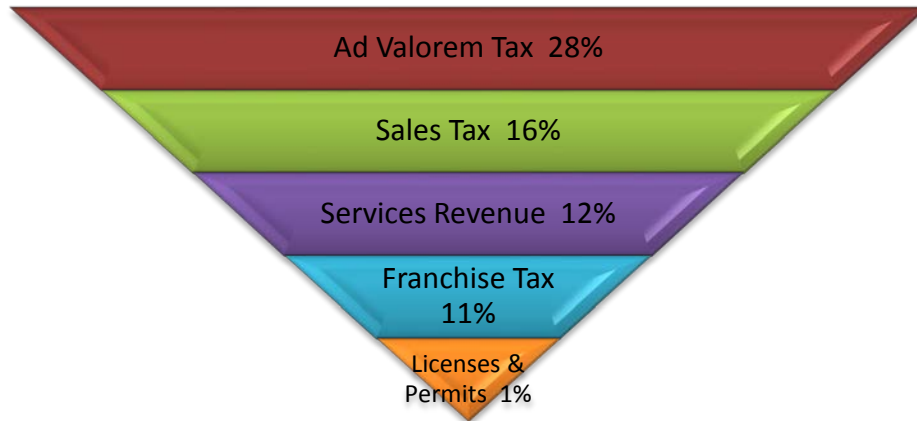
Revenue projections are the first, and perhaps, most critical step in the budget process. The City Treasurer and Finance Director work in conjunction with the City Manager to effectively produce reasonable and accurate assumptions. Each revenue is evaluated separately to understand historical trends,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

FY2019 General Fund Revenues



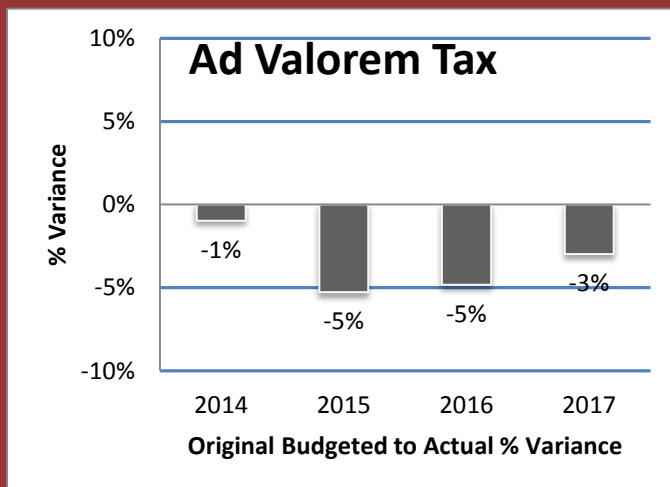
Major Revenue Sources represent

68% of total revenues.



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

Ad Valorem Forecast Performance



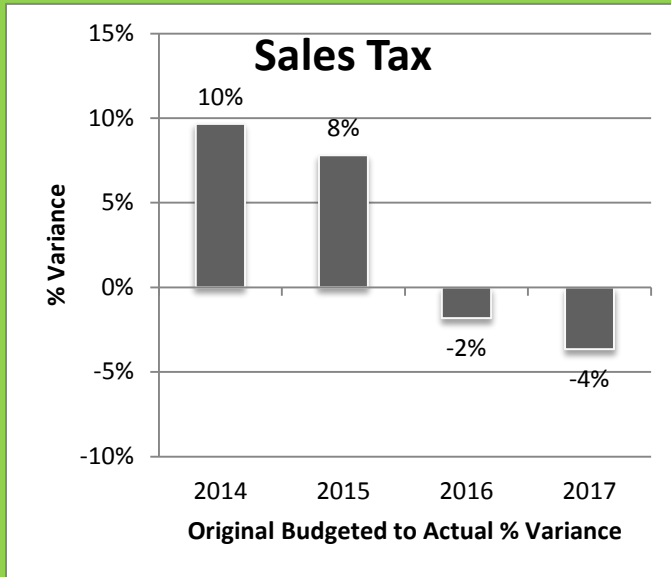
Ad Valorem Tax

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

The assessed valuation as of July 1st, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. Arkansas City's estimated valuation for the 2019 budget year is \$55,114,886. This is an increase over the 2018 budget year by approximately \$926,137.

Taxes levied are based on a tax rate per \$1000 of valuation. General Fund ad valorem revenue is expected to increase slightly from \$2,654,203 in 2018 to \$2,930,017 in 2019 with a projected mill levy rate of 53.162 mills. A 97% collection rate has been assumed based on historical trend.

Sales Tax Forecast Performance



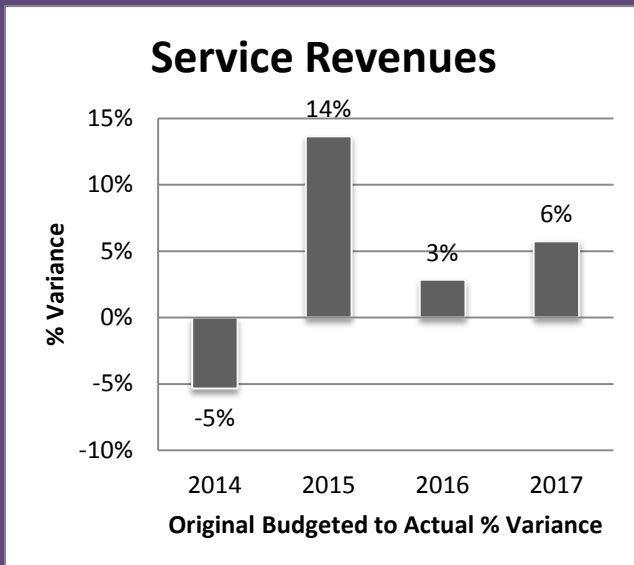
Sales Tax

Arkansas City receives sales tax revenue from four different levies, a Hospital Improvement Sales Tax of ½%, a Hospital Debt Service sales tax of 1%, a 1% special Community Improvement District (CID) sales tax and a city-wide 1% 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 35% in 2017 over 2016 as expected with the new 1% Hospital Debt Service Sales Tax. For 2019, sales tax is expected to decrease from 2018 with the sunset of the ½% hospital sales tax and is budgeted at \$3,483,000 across the three funds (General Fund, Hospital Improvement Fund, and CID Fund).

Services Revenue Forecast Performance



Services Revenue

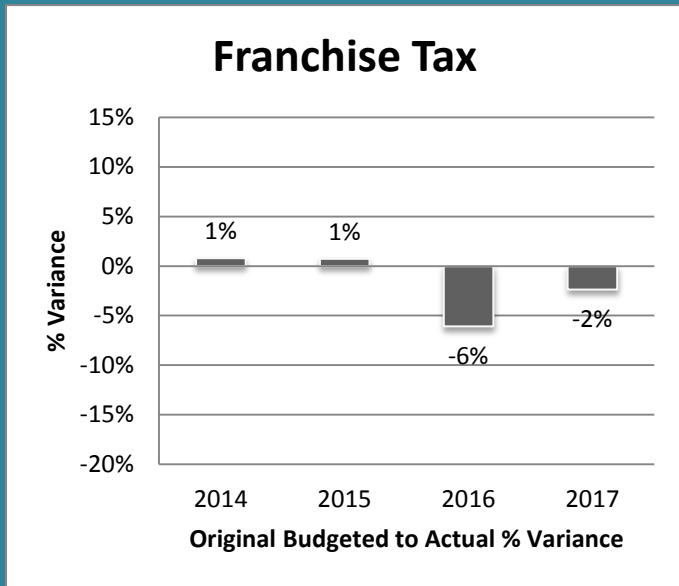
Revenue generated from services the city provides is accounted for within this category.

These charges for services include:

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

For 2019, these revenues are projected to decrease by approximately 2% from 2018 for a total of \$1,249,400.

Franchise Fee Forecast Performance



Franchise Fees

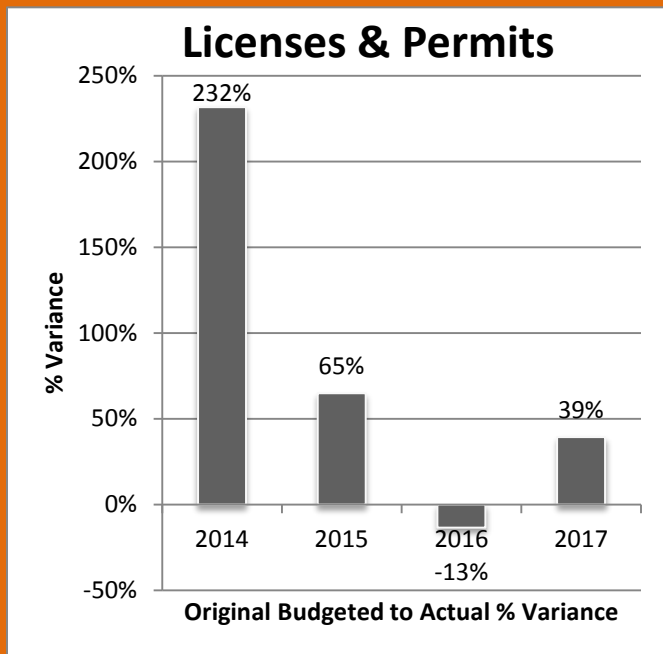
Arkansas City receives franchise fees from four local utility services: Kansas Gas Service (KGS), AT&T Telecommunications, Cox Communications, and Wester Energy.

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

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

Franchise fees are projected to remain relatively flat from 2018 to 2019 for a total of \$1,158,000.

Licenses and Permits Forecast Performance



Licenses and Permits

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

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

These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2019 projections are estimated to be \$70,400.

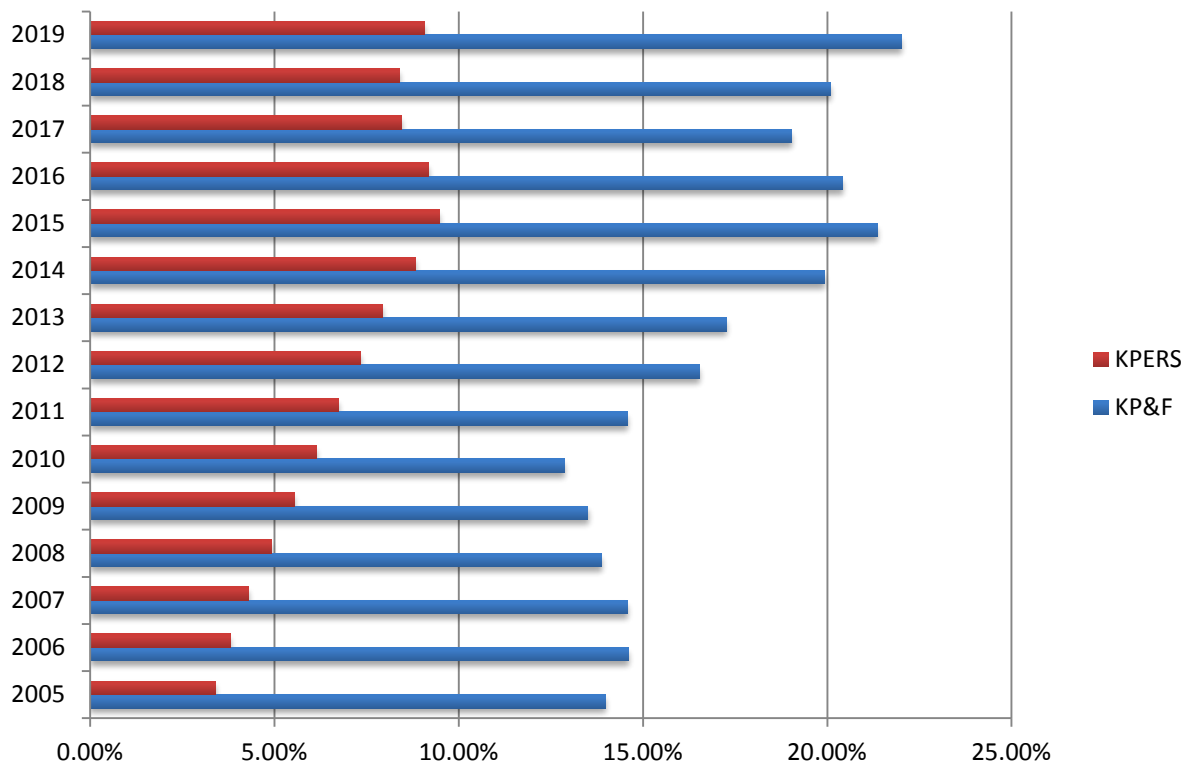
*In 2014 Creekstone Farms had to rebuild due to a structure fire. That permit alone was \$151,415 reflected in the large increase above.

Expenditure Projection Assumptions

- **Staffing.** Staffing levels will remain relatively flat going into 2019. Three positions were eliminated through retirement attrition including the Public Services Superintendent, Maintenance Custodian, and (1) Meter Reader position. Minor restructuring of the Public Works Department was made to strengthen efficiencies. Staffing levels will be 128.72 budgeted full-time equivalencies organization wide.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are anticipated to come back from our providers at an increase in premium rates for 2019 of approximately 6%. We are currently utilizing Blue Cross Blue Shield and Delta Dental for our health benefits provision.
- **Capital Projects.** Infrastructure planning and completion for several projects have been programmed into this budget. Some scheduled projects include: Wilson Park Phase 1 upgrades, Summit Street HA5 sealing, Mill Canal Pump Replacement, water well upgrades, waterline replacement and Goff Industrial Interceptor Sewer 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 2019, the City has budgeted funds for equipment replacement with most being accounted for in the public works department. Available resources and priority will always dictate what pieces of this plan are funded.
- **Fuel Costs.** Fuel costs are expected to remain relatively flat. The 2019 costs are budgeted at \$214.
- **Debt Service.** Debt service will decrease from \$1,125,085 to \$802,130 in 2019 for payments on GO Bond series 2009 and 2013. The 2009 bond series will be paid in full on December 1, 2019 and will retire at that time.
- **Employee Wages.** A 2% COLA has been included in the 2019 budget. Opportunity for merit increases in employee wages has also been budgeted for the 2019 budget year. The 2018 budget year to date has had an average merit increase of 2.3%.
- **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. KP&F (police and fire) is projected to increase from \$547,724 in 2018 to \$602,124 in 2019. These rates are affected not only by how many retirements and disability claims we contribute to the pool, but also by an aging workforce that is retiring in mass. Employer contributions have increased more than compared to the increase for the employee. Please refer to the following chart for a history of our rates.

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

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



Funds

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

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

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

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

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

Fund	Description
General Fund	The General Fund is the largest City fund and pays for the majority of basic municipal functions. The City Commission was asked to approve a \$10,817,432 General Fund budget for 2019, nearly flat from the \$10,558,582 budgeted in 2018. The General Fund collects all general revenues and pays the majority of City salaries. Approximately sixty-eight percent of the general fund is used on personnel expenditures.
Bond and Interest	This fund is used to make principal and interest payments to retire City debt. Total expenditures in 2019 are budgeted at \$1,202,230 which is a decrease from 2018 estimates of \$1,525,185.
Library Fund	This fund is used to account for the operations of the Library, funded primarily by property tax that remains steady from year to year. This fund is governed by charter ordinance and is capped at a maximum of 6 mills.
Special Street and Highway Fund	The revenue for this fund is from the state gasoline tax. These monies are required by statute to be used specifically for construction and rehabilitation of City roadways. Total 2019 spending is budgeted at \$787,506.
Special Recreation	Kansas municipalities with a population of more than 6,000 receive 70% of the tax that the state collects from drinking establishments located within the city. This money is received quarterly from the state. 1/3 of the monies received by the city goes to each General Fund, Special Recreation, and Special Alcohol Fund. Monies received in the Special Recreation Fund can only be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities according to KSA 79-41a04.
Tourism Fund	This fund receives transient guest tax receipts from a 6% guest tax. These dollars will continue to be used for tourism as mandated by state statute.

Special Alcohol

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

Hospital Improvement

A ten year, half percent local sales tax was approved by voters in 2009 to assist with the operations of the hospital and the building of a new facility. Funds are submitted to the hospital upon their request based on the bond requirements.

CID Sales Tax

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

Street Improvement

A five year, half percent sales tax for improvement of city streets began in 2009. A total of \$3,905,260 was received and used to complete multiple projects.

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 \$479,784 for 2019.

Water Fund

This fund is budgeted at \$5,083,836 in 2019 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 Division. This fund continues to pay for the KDHE Loans for water supply lines to Patterson Park and the new Water Treatment Plant, which was completed and started operating in 2018.

Sewer Fund	This fund operates off service revenues for wastewater treatment. In the long term, changes in our wastewater management will be a necessity as federal regulations are going to force us to look at major infrastructure changes. In preparation for this, the City will be discussing a design-bid-build-upgrade approach, split in two phases, in the near future. 2019 expenditures are budgeted at \$3,092,163.
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Sanitation Fund	Sanitation efficiencies continue to be analyzed and improved. The goal in 2019 will be to shift to a 4 day pick-up schedule, with more efficient routes. This will assist in accommodating holidays and maintenance programs. The revenues in this fund are expected to remain flat. Expenditures are budgeted at \$1,657,519.
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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.
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Non Budgeted Funds:

Equipment Reserve	To finance new and replacement equipment per KSA 12-1,117.
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Capital Improvement	Funds to be used for improvement purposes.
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Public Building Commission	Funds for the repayment of debt associated with the hospital.
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Municipal Court	Court fines collected that are to be submitted to the others.
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Drug Task Force	Funds of the joint task force of Cowley County Sheriff and cities of Winfield and Arkansas City police departments.
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USE OF FUND RESERVES. It is important to remember that much of these reserves are established to address immediate and dramatic fiscal difficulties. To address such emergencies, the budget includes contingency appropriation for crisis events trickled throughout several funds. Our goal is to increase our fund reserves over the next 5 years to appropriate levels. This will not happen overnight, but it is a true need and goal. In order for this to come to fruition, our organization will need to continue to exercise fiscal frugality.

LONG RANGE FINANCIAL PLANNING AND CAPITAL IMPROVEMENTS



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Long Range Financial Planning and Capital Improvements

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

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

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

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

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

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

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

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

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

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

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

Unfortunately, CIP items are the easiest place to cut or transfer funds from when other financial needs arise, due to the large proportion of the budget that is typically represented by planned capital projects. Detailed in this section you will see capital expenditures account for approximately 6.5 mills in General

Fund, 31% of Stormwater expenditures, 25% of Water expenditures, 39% of Wastewater expenditures, 8% of Sanitation expenditures and 20% 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, outlined below, as well as the construction of the new water treatment facility, which started operating in March 2018. The City is very excited about all the projects currently underway and is encouraged with the progress being made.

The following section contains a detailed chart identifying budgeted capital expenditures for 2019, an explanation of each CIP item, and the 10-year Capital Improvement Plan by department, formed by the CIP Committee.



2019 BUDGETED CAPITAL PROJECTS

	Project	Projected Cost	Expense Account	Impact on Budget	Impact on Fund
General Fund	Police Department Carpet Replacement	\$10,000	01-421-7402	.18 mills General Fund	6.5 Mills or 12% of Required Mill Levy for General Fund
	Fire Department East Side Sidewalk and ADA Ramp	\$13,000	01-310-7402	.24 mills General Fund	
	Wilson Park Phase 1 Upgrades	\$260,000	01-530-7402	4.72 mills General Fund	
	Dangerous Structure Demolition	\$75,000	01-207-7115	1.36 mills General Fund	
Stormwater Fund	Inlet/SWS Pipe Rehabilitation	\$50,000	15-544-7402	10% of Fund Expenditures	31% of Fund Expenditures
	Mill Canal Pump Replacement	\$100,000	15-544-7402	21% of Fund Expenditures	
Water Fund	Water Well Upgrades	\$250,000	16-651-7402	5% of Fund Expenditures	25% of Fund Expenditures
	Waterline Replacement	\$1,000,000	16-653-7402	20% of Fund Expenditures	
Sewer Fund	Goff Industrial Park Interceptor Sewer Replacement	\$1,200,000	18-661-7402	39% of Fund Expenditures	39% of Fund Expenditures
Sanitation Fund	Curbside Recycling	\$125,000	19-541-7402	8% of Fund Expenditures	8% of Fund Expenditures
Special Highway Fund	Summit Street HA-5 Seal Coat/Striping (Walnut Ave to Kansas Ave)	\$160,000	21-542-7402	20% of Fund Expenditures	20% of Fund Expenditures

2018 BUDGETED CAPITAL PROJECTS DEFINED

Police Department Carpet Replacement

The carpet in the west portion of the building was replaced with quality, durable carpet squares in 2015. The east half of the building which includes the sergeant's offices, the investigations division, and the training room have carpet which is very old, stained and torn. The carpet is beyond cleaning or repair and should be replaced.



Project Cost: \$ 10,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$10,000					\$10,000

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

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

Fire Department East Side Sidewalk and ADA Ramp

The existing sidewalk is deteriorating and requires construction of an ADA ramp to comply with ADA.



Project Cost: \$ 13,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$13,000	\$0	\$0	\$0	\$0	\$13,000

Proposed Funding Sources:						
General Fund	\$13,000	\$0	\$0	\$0	\$0	\$13,000
Total	\$13,000	\$0	\$0	\$0	\$0	\$13,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$0	\$200	\$0	\$200
Personnel Costs	\$0	\$0	\$0	\$400	\$0	\$400
Total	\$0	\$0	\$0	\$600	\$0	\$600

Wilson Park Phase 1 Upgrades

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



Project Cost: \$ 1,460,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$260,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,460,000

Proposed Funding Sources:						
General Fund	\$65,000	\$100,000	\$100,000	\$100,000	\$100,000	\$465,000
VJ Wilkins Match	\$130,000	\$100,000	\$100,000	\$100,000	\$100,000	\$530,000
Private Funding	\$65,000	\$100,000	\$100,000	\$100,000	\$100,000	\$465,000
Total	\$260,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,460,000

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

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.



Project Cost: \$ 475,000.00

Project Type: Repair Replace Demolish
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$475,000

Proposed Funding Sources:						
General Fund	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$475,000
Total	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$475,000

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

Inlet/SWS Pipe Rehabilitation

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



Project Cost: \$ 250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

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

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

Mill Canal Pump Replacement

The two pumps are from the 1930s and require frequent maintenance. Normal flow from the Mill Canal into the Walnut River is by gravity flow through a culvert pipe installed at the bottom of the levee. When the Walnut River reaches flood stage and exceeds the invert elevation of the culvert pipe, a flap gate at the end of the culvert pipe is held closed by the Walnut River's water pressure. When this happens, float valves at the bottom of the pump inlets control the operation of the pumps. The pumps force the water through culvert pipes constructed just below the top of the levee. The water then cascades down the river side of the levee into the river. If the pumps fail, the southeast section of the City will be susceptible to flooding.



Project Cost: \$ 100,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$100,000	\$0	\$0	\$0	\$0	\$100,000

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

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

Water Well Upgrades

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



Project Cost: \$ 1,250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

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

Operational Budget Impact:						
Maintenance Costs	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Personnel Costs	\$300	\$300	\$300	\$300	\$300	\$1,500
Total	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$11,500

Waterline Replacement

This is an on-going project to replace old waterline throughout the City due to their age and condition.



Project Cost: \$ 3,000,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

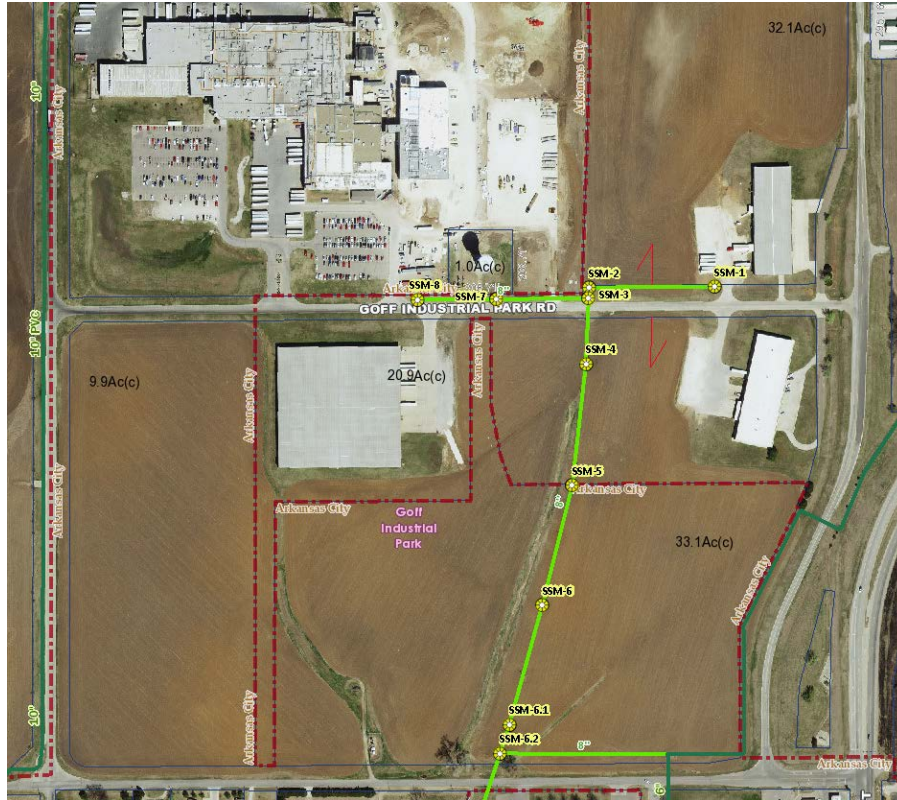
Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000

Proposed Funding Sources:						
Water Fund	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Total	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000

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

Goff Industrial Park Interceptor Sewer Replacement

The Goff Industrial Park Interceptor Sewer is near maximum capacity and will need to be increased to accommodate future growth in the Industrial Park.



Project Cost: \$ 1,200,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Proposed Funding Sources:						
Sewer Fund	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000
Total	\$1,200,000	\$0	\$0	\$0	\$0	\$1,200,000

Operational Budget Impact:						
Maintenance Costs	\$1,000	\$2,000	\$2,000	\$3,000	\$3,000	\$11,000
Personnel Costs	\$250	\$500	\$500	\$800	\$800	\$2,850
Total	\$1,250	\$2,500	\$2,500	\$3,800	\$3,800	\$13,850

Curbside Recycling Seed Money

Recycling is an important step to undertake for preserving our planet by reducing environmental pollution and conserving energy. This project will be to start a curbside recycling program with the City limits of Arkansas City.



Project Cost: \$ 250,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$125,000	\$125,000	\$0	\$0	\$0	\$250,000

Proposed Funding Sources:						
Sanitation Fund	\$125,000	\$125,000	\$0	\$0	\$0	\$250,000
Total	\$125,000	\$125,000	\$0	\$0	\$0	\$250,000

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

Summit Street HA-5 Seal Coat/Striping

(Walnut Avenue to Kansas Avenue)

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



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



Project Cost: \$ 160,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2019	2020	2021	2022	2023	Total
Annual Expenditures	\$160,000	\$0	\$0	\$0	\$0	\$160,000

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

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

CITY OF ARKANSAS CITY CAPITAL IMPROVEMENT PLAN

City of Arkansas City Capital Improvement Plan - Police Department 01-421-7402															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Police	1 Carpet Replacement	3.75	2019	\$ 10,000	\$ 10,000										
	2 Police Department Generator	5.45	2022	\$ 23,000				\$ 23,000							
				\$ 33,000	\$ 10,000	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
City of Arkansas City Capital Improvement Plan - Fire Department 01-310-7402															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Fire	1 East Side Sidewalk and ADA Ramp	5.95	2019	\$ 13,000	\$ 13,000										
	2 Drill Tower / Training Building	5.42	2020	\$ 85,000		\$ 85,000									
	3 Fire Station Apparatus Floor Renovation	4.43	2021	\$ 80,000			\$ 80,000								
				\$ 178,000	\$ 13,000	\$ 85,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
City of Arkansas City Capital Improvement Plan - Parks & Facilities Division 01-530-7402															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Parks & Facilities	1 Hike/Bike Trail	5.18	2020	\$ 500,000		\$ 400,000	\$ 50,000								
	2 Hogan Replacement	4.63	2020	\$ 75,000		\$ 75,000									
	3 Wilson Park Phase 1 Upgrades	5.58	2019	\$ 1,400,000	\$ 260,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000						
	4 Riverview Cemetery Columbarium	4.25	2020	\$ 20,000		\$ 20,000									
	5 Veterans Lake Restrooms	5.15	2020	\$ 30,000		\$ 30,000									
	6 Pershing Park Restrooms	5.13	2021	\$ 30,000			\$ 30,000								
	7 Lovie Watson Park Restrooms	5.13	2022	\$ 30,000				\$ 30,000							
				\$ 2,085,000	\$ 260,000	\$ 825,000	\$ 380,000	\$ 330,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	
City of Arkansas City Capital Improvement Plan - Neighborhood Services Division 01-207-7115															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
N.S.D.	1 Dangerous Structure Demolition	6.00	2019	\$ 1,000,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
				\$ 1,000,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
City of Arkansas City Capital Improvement Plan - Street Division 21-542-7402															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Street Division	1 Summit St. Reconstruction (Kansas Ave to Radio Ln)	7.10	2020	\$ 3,650,000		\$ 3,650,000									
	2 Brick Rehabilitation (100 & 200 Block W. Maple Ave)	5.11	2020	\$ 250,000		\$ 250,000									
	3 Brick Rehabilitation (100 Block S. 1st St)	5.38	2020	\$ 125,000		\$ 125,000									
	4 Summit St. Mill & Overlay (Madison Ave to Bypass)	5.64	2020	\$ 600,000		\$ 600,000									
	5 Summit St HA-5 Seal Coat/Striping (Walnut Ave to KS Ave)	5.64	2019	\$ 160,000	\$ 160,000										
	6 Brick Rehabilitation	5.42	2020	\$ 1,250,000		\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
	7 Sign Replacement	5.53	2020	\$ 100,000		\$ 25,000	\$ 25,000	\$ 25,000							
	8 Public Works Consolidation Facility*	5.19	2020	\$ -											
	9 Valley Drive Bridge over Crestwood Creek Replacement	5.77	2020	\$ 246,500		\$ 220,000									
	10 New SW Hwy 166 Bypass (S. Summit St to W. Madison Ave)	5.98	2020	\$ 12,000,000		\$ 12,000,000									
	11 Madison Ave Mill & Overlay (Bypass to Country Club Rd)	5.32	2021	\$ 500,000			\$ 500,000								
	12 F St Bridge over Mill Canal Replacement	5.42	2021	\$ 258,000			\$ 28,000	\$ 230,000							
	13 Summit St. Mill & Overlay (Radio Ln to Skyline Rd)	5.54	2022	\$ 500,000				\$ 500,000							
	14 Madison Ave Mill & Overlay (Bypass to Ark River Bridge)	5.47	2022	\$ 1,000,000				\$ 1,000,000							
	15 Madison Ave HA-5 Seal Coat/Striping (Bypass to Country Club Rd)	5.25	2023	\$ 150,000					\$ 150,000						
	16 Kansas Ave Mill & Overlay (Bypass to 15th St)	5.26	2023	\$ 1,000,000					\$ 1,000,000						
	17 Summit St. Mill & Overlay (Walnut Ave to Madison Ave)	5.33	2023	\$ 1,000,000					\$ 1,000,000						
	18 1st St Bridge over Mill Canal Replacement	X	2023	\$ 258,000					\$ 28,000	\$ 230,000					
	19 Madison Ave HA-5 Seal Coat/Striping (Bypass to Ark River Bridge)	X	2024	\$ 150,000						\$ 150,000					
	20 Kansas Ave HA-5 Seal Coat/Striping (Bypass to 15th St)	X	2024	\$ 150,000						\$ 150,000					
	21 C St Bridge over C St Canal Replacement	X	2025	\$ 267,000							\$ 32,000	\$ 235,000			
				\$ 23,614,500	\$ 160,000	\$ 16,995,000	\$ 678,000	\$ 1,880,000	\$ 2,303,000	\$ 655,000	\$ 157,000	\$ 360,000	\$ 125,000	\$ 125,000	
City of Arkansas City Capital Improvement Plan - Stormwater Division 15-544-7402															
Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Stormwater Division	1 Inlet / SWS Pipe Rehabilitation	6.10	2019	\$ 500,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
	2 Mill Canal Pump Replacement	5.84	2019	\$ 100,000	\$ 100,000										
	3 Low-water crossing structure (McFarland)	3.63	2019	\$ 75,000		\$ 75,000									
	4 Levee Certification	6.28	2020	\$ 250,000		\$ 250,000									
	5 Public Works Consolidation Facility*	5.19	2020	\$ -											
	6 Madison Underpass Pump Replacement	5.21	2020	\$ 40,000		\$ 40,000									
	7 Mill Canal Cleaning & Rehabilitation	5.26	2020	\$ 100,000		\$ 100,000									
	8 Chestnut Underpass Pump Replacement	4.97	2022	\$ 40,000				\$ 40,000							
	9 9th St. Pump Replacement	X	2024	\$ 40,000						\$ 40,000					
	10 Levee Certification	X	2024	\$ 300,000						\$ 300,000					
				\$ 1,445,000	\$ 150,000	\$ 515,000	\$ 50,000	\$ 90,000	\$ 50,000	\$ 390,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	

CITY OF ARKANSAS CITY CAPITAL IMPROVEMENT PLAN

City of Arkansas City Capital Improvement Plan - Water Division 16-651/653-7402																
	Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Water Division	1	Madison Booster Pump Station	6.98	2020	\$ 400,000		\$ 400,000									
	2	East Redundant Waterline East Service	7.26	2020	\$ 1,000,000		\$ 1,000,000									
	3	Water Well Upgrades	7.36	2019	\$ 1,750,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000				
	4	Public Works Consolidation Facility*	5.19	2020	\$ -											
	5	Bryant Booster Pump Station	7.14	2020	\$ 250,000		\$ 250,000									
	6	Waterline Replacement	7.78	2019	\$ 2,000,000	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000						
					\$ 5,400,000	\$ 1,250,000	\$ 2,400,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	
City of Arkansas City Capital Improvement Plan - Wastewater Division 18-661-7402																
	Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Wastewater Division	1	East Side Downtown Manhole / Sanitary Sewer Rehabilitation	6.58	2020	\$ 250,000		\$ 250,000									
	2	Public Works Consolidation Facility*	5.19	2020	\$ -											
	3	Goff Industrial Park Interceptor Sewer Replacement	6.85	2019	\$ 1,200,000	\$ 1,200,000										
	4	Wastewater Treatment Plant Phase II (Design-Bid-Build-Operate)	7.88	2020	\$ 18,000,000		\$ 18,000,000									
	5	Edna Lift Station Rehabilitation	5.83	2020	\$ 50,000		\$ 50,000									
	6	Manhole / Sanitary Sewer Rehabilitation	6.36	2020	\$ 2,250,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
	7	Spring Hill Lift Station Rehabilitation	5.48	2021	\$ 50,000			\$ 50,000								
	8	Ag Lift Station Rehabilitation	5.45	2022	\$ 50,000				\$ 50,000							
	9	Country Club Estates Lift Station Rehabilitation	5.58	2023	\$ 50,000						\$ 50,000					
	10	Patterson Park Lift Station Rehabilitation	X	2024	\$ 20,000							\$ 20,000				
					\$ 21,920,000	\$ 1,200,000	\$ 18,550,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 270,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
City of Arkansas City Capital Improvement Plan - Sanitation Division 19-541-7402																
	Item No.	Project	Score	Project Date	Amount	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Sanitation	1	Curbside Recycle (Seed Money)	6.41	2019	\$ 250,000	\$ 125,000	\$ 125,000									
	2	Public Works Consolidation Facility *	5.19	2020	\$ -											
					\$ 250,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

2019 CAPITAL OUTLAY BUDGET

Account	Department / Division	Item	Amount	Total
01-421-7403	Police	Two Patrol SUV's	\$ 45,000.00	\$ 88,200.00
01-421-7405	Police	Copier/Printer	\$ 10,000.00	
01-421-7503	Police	Replace (20) BWC's and (2) Incar Systems	\$ 33,200.00	
01-310-7404	Fire	Brush Truck (Full Purchase)	\$ 143,000.00	\$ 199,000.00
01-310-7405	Fire	Radios, Fire Hose, (5) Sets of Bunker Gear	\$ 56,000.00	
01-207-7405	Neighborhood Services	Tornado Siren	\$ 18,000.00	\$ 18,000.00
01-530-7403	Parks & Facilities	1/2 Ton Truck	\$ 28,000.00	\$ 48,000.00
01-530-7405	Parks & Facilities	Stump Grinder	\$ 20,000.00	
21-542-7403	Streets	1/2 Ton Crew Cab 4x4 Pickup Truck Trade-In 6021 2002 Ram 1500 Crew Cab 4x4 Pickup Truck	\$ 29,000.00	\$ 84,000.00
21-542-7405	Streets	2 1/2 CY Loader with Limb Grapple Trade-In 6025 2000 621C Loader (Split between Streets, Stormwater and Sanitation)	\$ 55,000.00	
15-544-7403	Stormwater	1 Ton 4x2 Pickup Truck Trade in 6023 F150 Crew Cab 4x2 Pickup Truck	\$ 28,000.00	\$ 102,000.00
15-544-7405	Stormwater	72" Mower Trade-In 7001 72" Mower	\$ 19,000.00	
15-544-7405	Stormwater	2 1/2 CY Loader with Limb Grapple Trade-In 6025 2000 621C Loader (Split between Streets, Stormwater and Sanitation)	\$ 55,000.00	
19-541-7403	Sanitation	2 Ton Dump Truck with Attachments Trade-In 6009 1991 Kodiak 2-Ton Dump Truck and 6037 1995 Ford F800 2-Ton 4x2 Dump Truck with Sander	\$ 150,000.00	\$ 205,000.00
19-541-7405	Sanitation	Sanitation Equipment - 2 1/2 CY Loader with Limb Grapple Trade-In 6025 2000 621C Loader (Split between Streets, Stormwater and Sanitation)	\$ 55,000.00	
19-541-7405	Sanitation	Packer Unit One Armed Bandit Trade-in 7068 2010 Freightliner Packer	\$ -	
18-660-7403	Wastewater Treatment	4x2 Pickup Truck Trade-In 2065 1999 F150 4x2 Pickup Truck	\$ 28,000.00	\$ 213,000.00
18-661-7403	Wastewater Collection	2 1/2 Ton Flat Bed Dump Truck Trade-In 2044 F700 with Dump Bed	\$ 110,000.00	
18-661-7405	Wastewater Collection	Rubber-Tired Excavator/Loader (Backhoe) Trade-in 2028 1992 Model 480F Rubber-Tired Excavator/Loader (Backhoe)	\$ 75,000.00	
		Total	\$ 957,200.00	\$ 957,200.00

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CITY DEBT



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City Debt Structure

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

Current Indebtedness of the City

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

Long-Term Debt Obligations

For Period Ending December 31, 2019

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2018	FY 2019 Principal	FY 2019 Interest	Balance Ending 12/31/2019
General Obligation Bonds:								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2009	07/01/2009	12/01/2019	\$ 1,950,000	2.5% - 3.7%	\$ 235,000	\$ 235,000	\$ 8,695	\$ -
Series 2013	04/01/2013	12/01/2032	\$ 6,015,000	1.5% - 3.0%	\$ 3,260,000	\$ 495,000	\$ 63,435	\$ 2,765,000
Revenue Bonds:								
<i>Paid with Hospital & Sales Tax Collections</i>								
Public Building Commission	09/01/2009	09/01/2038	\$23,205,000	4.0% - 7.0%	\$ 20,220,000	\$ 520,000	\$ 1,369,045	\$ 19,700,000
KDHE Loans:								
<i>Paid with Utility Collections</i>								
Kansas Water Supply Loan	11/18/2009	08/01/2030	\$ 1,226,071	3.12%	\$ 585,979	\$ 40,130	\$ 17,972	\$ 545,849
Kansas Water Supply Loan - WTP	01/19/2016	08/01/2037	\$22,000,000	2.35%	\$ 21,575,224	\$ 853,604	\$ 502,036	\$ 20,721,620
Capital Leases:								
<i>Paid with Tax Levies</i>								
Pumper Fire Truck	09/06/2013	03/06/2023	\$ 587,667	2.82%	\$ 280,916	\$ 59,403	\$ 7,506	\$ 221,513



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 \$18,978,643. The City's current debt percentage is 5.53%. The following summarizes certain key statistics with respect to the City's General Obligation debt including the Bonds and excluding the Refunded Notes:

Debt Summary of City Debt:

Estimated Actual Fair Market Value of Tangible Property (Excluding Exempt Properties)	\$ 338,630,148
Equalized Assessed Valuation of Tangible Valuation (For Computation of Bonded Debt Limitations)	\$ 63,262,142
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 18,978,643
Outstanding General Obligation Debt	\$ 3,498,488
Additional Debt Capacity	\$ 15,480,156
Direct & Overlapping Debt	\$ 40,523,488
Population used to calculate Per Capita	11,866
Direct Debt Per Capita	\$ 294.83
Direct and Overlapping Debt Per Capita	\$ 2,106.46
Direct Debt as a Percentage of Assessed Valuation	5.53%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	39.51%
Direct Debt as a Percentage of Actual Fair Market Value	1.03%
Direct and Overlapping Debt as a Percentage of Actual Fair Market Value	7.38%

Taxing Body:	Total Debt		City's Share	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ -	20.91%	\$ -	\$ -
USD No. 470	\$ 37,025,000	58.06%	\$ 21,496,842	\$ 1,811.63
Cowley County Community College	\$ -	20.91%	\$ -	\$ -
Total Overlapping Debt	\$ 37,025,000		\$ 21,496,842	\$ 1,811.63
City of Arkansas City Direct Debt	\$ 3,498,488	100%	\$ 3,498,488	\$ 294.83
Direct and Estimated Overlapping Debt	\$ 40,523,488		\$ 24,995,330	\$ 2,106.46

Description of Indebtedness	Issue Date	Final Maturity	Original Principal Amount	Amount Outstanding at 12/31/2018
G.O. Bonds Series 2008	09/01/2008	12/01/2018	\$ 2,545,000	\$ -
G.O. Bonds Series 2009	07/01/2009	12/01/2019	\$ 1,950,000	\$ 238,488
G.O. Bonds Series 2013	04/01/2013	12/01/1932	\$ 6,015,000	\$ 3,260,000
Total				\$ 3,498,488

Debt Schedule:

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

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	Total
PRINCIPAL									
General Obligation Bonds:									
Series 2009	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,000
Series 2013	\$ 495,000	\$ 515,000	\$ 525,000	\$ 540,000	\$ 100,000	\$ 555,000	\$ 530,000	\$ -	\$ 3,260,000
Revenue Bonds:									
Public Building Commission	\$ 520,000	\$ 545,000	\$ 580,000	\$ 615,000	\$ 655,000	\$ 3,975,000	\$ 5,570,000	\$ 7,760,000	\$ 20,220,000
KDHE Loans:									
Kansas Water Supply Loan	\$ 40,130	\$ 41,534	\$ 42,988	\$ 44,493	\$ 46,050	\$ 255,586	\$ 115,197	\$ -	\$ 585,979
Kansas Water Supply Loan - WTP	\$ 853,604	\$ 876,807	\$ 900,640	\$ 925,122	\$ 950,268	\$ 5,153,130	\$ 5,892,623	\$ 6,023,030	\$ 21,575,224
Capital Leases:									
Pumper Fire Truck	\$ 59,403	\$ 61,090	\$ 62,825	\$ 64,609	\$ 32,989	\$ -	\$ -	\$ -	\$ 280,916
TOTAL PRINCIPAL PAYMENTS	\$2,203,137	\$2,039,431	\$2,111,453	\$2,189,223	\$1,784,308	\$ 9,938,717	\$12,107,820	\$13,783,030	\$46,157,118
INTEREST									
General Obligation Bonds:									
Series 2009	\$ 8,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,695
Series 2013	\$ 63,435	\$ 56,010	\$ 48,285	\$ 40,410	\$ 30,960	\$ 119,458	\$ 39,730	\$ -	\$ 398,288
Revenue Bonds:									
Public Building Commission	\$1,369,045	\$1,339,925	\$1,305,863	\$1,269,613	\$1,231,175	\$ 5,452,288	\$ 3,866,038	\$ 1,670,150	\$17,504,095
KDHE Loans:									
Kansas Water Supply Loan	\$ 17,972	\$ 16,709	\$ 15,402	\$ 14,049	\$ 12,649	\$ 40,466	\$ 4,531	\$ -	\$ 121,779
Kansas Water Supply Loan - WTP	\$ 502,036	\$ 481,841	\$ 461,097	\$ 439,789	\$ 417,902	\$ 1,739,807	\$ 1,096,174	\$ 360,178	\$ 5,498,826
Capital Leases:									
Pumper Fire Truck	\$ 7,506	\$ 5,819	\$ 4,084	\$ 2,300	\$ 465	\$ -	\$ -	\$ -	\$ 20,174
TOTAL INTEREST PAYMENTS	\$1,968,690	\$1,900,305	\$1,834,731	\$1,766,161	\$1,693,152	\$ 7,352,017	\$ 5,006,473	\$ 2,030,328	\$23,551,857
TOTAL PRINCIPAL & INTEREST	\$4,171,826	\$3,939,736	\$3,946,184	\$3,955,385	\$3,477,459	\$17,290,734	\$17,114,293	\$15,813,358	\$69,708,975

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FUND SUMMARIES



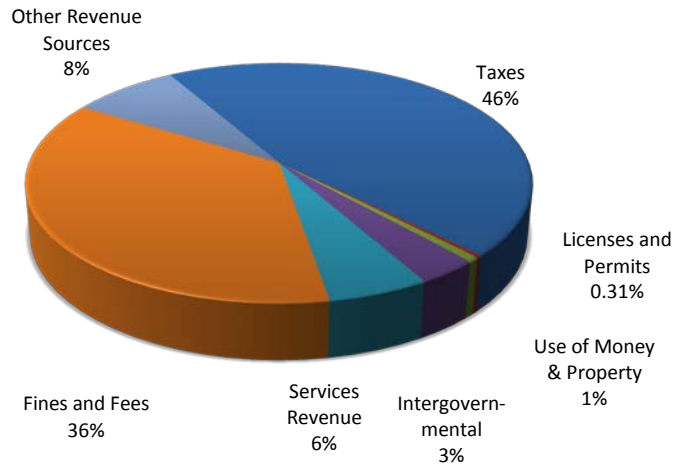
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Revenues and Expenditures

Where does the money come from?

2019 Budget Total Resources Available

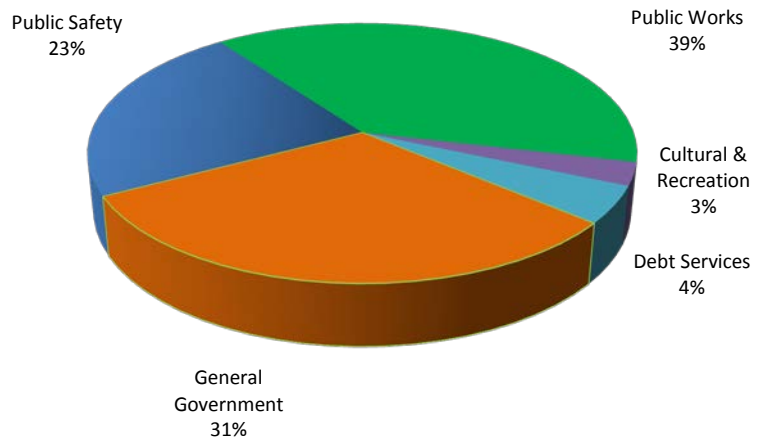
	<u>2019 Estimate</u>
Taxes	10,348,169
Licenses and Permits	70,400
Use of Money & Property	142,500
Intergovernmental	773,600
Services Revenue	1,259,800
Fines and Fees	8,234,200
Other Revenue Sources	1,804,500
Total	<u><u>\$22,633,169</u></u>



Where does the money go?

2019 Budget Total Expenditures by Function

	<u>2019 Estimate</u>
General Government	8,057,044
Public Safety	5,862,493
Public Works	10,009,729
Cultural & Recreation	739,138
Debt Services	1,202,230
Total	<u><u>\$ 25,870,634</u></u>



Fund Balances

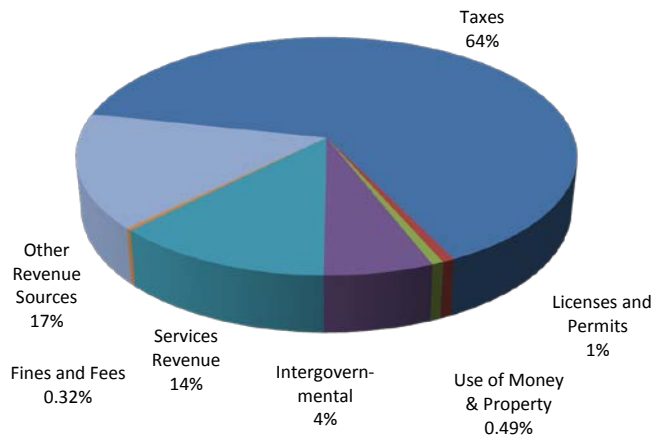
Fund balances are used to manage the City's ability to withstand unexpected financial emergencies. Fund balances may also determine the City's ability to manage monthly cash flows or accumulate funds for large-scale purchases without having to borrow. Fund Balances are audited each year. The year end 2018 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 FY2017 audited cash balances.

	Unencumbered Cash Balance Dec. 31, 2016	Receipts	Expenditures	Unencumbered Cash Balance Dec. 31, 2017	% Change
General Fund	571,357	9,103,187	8,769,927	904,617	58%
Special Purpose Funds:					
Special Recreation and Parks	28,478	12,885	12,292	29,071	2%
Special Street and Highway	771,132	1,287,358	1,765,211	293,279	-62%
Tourism	43,864	101,614	121,016	24,462	-44%
Special Alcohol	60,068	20,375	6,200	74,243	24%
Library	-	353,597	353,597	-	0%
Hospital Improvements	459,939	2,402,065	1,824,843	1,037,162	125%
Street Improvements	330,828	1,306	332,134	-	-100%
Special Law Enforcement Trust	9,208	3,148	673	11,682	27%
CID Sales Tax	-	40,885	40,000	885	0%
Equipment Reserve	225,648	-	24,702	200,946	-11%
Public Building Commission	1,907,471	1,900,370	1,884,685	1,923,156	1%
Capital Improvements Reserve	417,591	12,921,413	13,030,331	308,673	-26%
Bond and Interest Funds:					
Bond and Interest	94,807	1,180,639	1,110,973	164,474	73%
Enterprise Funds:					
Water Utility	2,029,535	18,215,806	17,147,061	3,098,280	53%
Sewer Utility	3,086,785	1,995,717	1,564,935	3,517,568	14%
Sanitation Utility	901,617	1,508,356	1,650,963	759,010	-16%
Stormwater Utility	379,058	290,475	287,089	382,444	1%
Total Financial Reporting Entity (Excluding Agency Funds)	11,317,386	51,339,197	49,926,631	12,729,952	12%
Agency Funds:					
Drug Task Force	22,093	15,899	4,692	33,300	51%
Municipal Court	9,893	73,094	67,320	15,667	58%

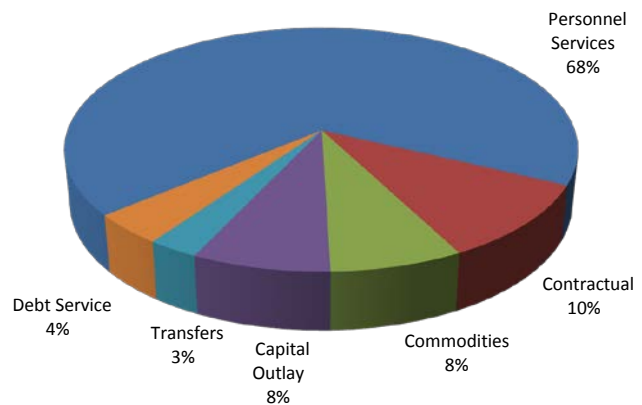
**General Fund- 01
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	550,308	524,811	571,356	1,079,963	904,617	624,315
Receipts:						
Taxes	5,642,384	5,875,804	6,084,535	6,114,619	6,311,280	6,561,717
Licenses and Permits	95,494	80,894	116,105	83,700	81,700	70,400
Use of Money & Property	34,580	44,719	50,082	46,000	65,000	66,000
Intergovernmental	322,310	381,634	416,764	338,600	366,710	623,600
Services Revenue	1,162,137	1,201,528	1,248,806	1,281,400	1,281,400	1,249,400
Fines and Fees	53,545	28,460	11,256	30,000	70,000	30,000
Other Revenue Sources	1,069,101	1,731,330	1,175,639	1,584,300	1,378,480	1,592,000
Total Receipts	8,379,551	9,344,368	9,103,187	9,478,619	9,554,570	10,193,117
Total Available	8,929,859	9,869,179	9,674,543	10,558,582	10,459,187	10,817,432
Expenditures:						
Personnel Services	5,771,981	6,023,229	6,280,716	7,023,039	6,876,116	7,379,294
Contractual	1,271,334	2,163,658	1,140,472	1,074,781	1,096,781	1,104,726
Commodities	691,454	742,335	692,088	853,050	700,550	781,450
Capital Outlay	519,155	213,167	503,986	598,712	723,425	811,962
Transfers	-	5,205	85,756	558,000	287,000	300,000
Debt Service	151,125	150,228	66,909	451,000	151,000	440,000
Total Expenditures	8,405,048	9,297,823	8,769,927	10,558,582	9,834,872	10,817,432
Receipts Over(Under) Expenditures	(25,497)	46,545	333,260	(1,079,963)	(280,302)	(624,315)
Unencumbered Cash December 31	524,811	571,356	904,617	-	624,315	-

2019 Receipts



2019 Expenditures



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
01 - GENERAL FUND							
Revenue							
410 - Taxes							
01-100-4100	Neighborhood Revitalization	(64,589)	(33,108)	(58,860)	(50,000)	(70,000)	(60,000)
01-100-4101	Current Property Tax	2,102,962	2,380,075	2,341,140	2,585,682	2,654,203	2,844,953
01-100-4102	Motor Vehicle Tax	318,398	322,449	348,010	332,715	332,715	385,866
01-100-4103	RV Tax	2,955	2,991	3,307	3,088	3,088	3,912
01-100-4104	16/20 M Veh	8,385	5,971	5,995	1,587	6,000	2,914
01-100-4106	Delinquent Property Tax	58,457	76,295	83,014	60,000	60,000	75,000
01-100-4107	Excise Tax	249	18	48	-	-	-
01-100-4108	Commercial Vehicle Tax	-	-	-	6,273	-	3,315
01-100-4112	Compensating Use Tax	328,899	325,181	557,359	325,000	500,000	500,000
01-100-4121	Electric Franchise Tax	804,887	848,494	844,850	820,000	840,000	845,000
01-100-4122	Gas Franchise Tax	197,398	158,341	179,087	200,000	200,000	180,000
01-100-4123	Telephone Franchise Tax	21,412	18,178	15,276	18,000	18,000	13,000
01-100-4124	Cable TV Franchise Tax	129,678	125,602	122,482	125,000	125,000	120,000
01-100-4125	Liquor Enforcement Tax	10,545	12,095	12,885	12,274	12,274	12,757
01-100-4130	Current Special Assessments	9,388	3,560	30,712	15,000	30,000	30,000
01-310-4110	Sales Tax	1,284,956	1,222,190	1,199,422	1,250,000	1,200,000	1,200,000
01-421-4110	Sales Tax	428,404	407,472	399,808	410,000	400,000	405,000
	Taxes Totals:	5,642,384	5,875,804	6,084,535	6,114,619	6,311,280	6,561,717
420 - Licenses and Permits							
01-100-4231	Liquor Store Licenses	1,800	1,200	1,200	1,800	1,800	1,200
01-100-4232	Cereal Malt Beverage Lic.	1,400	1,600	1,725	1,400	1,400	1,400
01-100-4233	Class B Club License	1,600	800	1,725	1,000	1,000	1,000
01-100-4234	Other Business License	1,900	2,245	1,885	2,500	2,500	1,800
01-207-4235	Trades Licenses	21,785	28,770	21,180	30,000	30,000	20,000
01-207-4242	BPC Permits	55,047	34,305	72,842	35,000	35,000	35,000
01-310-4234	Other Business License	10,150	10,150	12,650	10,000	10,000	10,000
01-421-4236	Animal Redemption	1,812	1,824	2,898	2,000	-	-
	Licenses and Permits Totals:	95,494	80,894	116,105	83,700	81,700	70,400
430 - Use of Money & Property							
01-100-4350	Interest Income	2,336	2,110	14,077	6,000	25,000	28,000
01-100-4351	Rental Of Farmland	3,720	12,995	11,143	12,000	12,000	12,000
01-100-4353	Ag Building Rental	5,652	5,675	4,153	5,500	5,500	4,000
01-100-4354	Other Property Rental	15,211	16,260	14,505	15,500	15,500	15,500
01-100-4355	Hogan Rental	2,725	3,275	2,625	2,500	2,500	2,500
01-770-4352	NWCC Rental	4,937	4,403	3,579	4,500	4,500	4,000
	Use of Money & Property Totals:	34,580	44,719	50,082	46,000	65,000	66,000
440 - Intergovernmental							
01-100-4461	Miscellaneous Grants	-	5,000	-	-	-	260,000
01-100-4462	State Connecting Links	13,602	13,611	13,593	13,600	13,600	13,600
01-310-4461	Miscellaneous Grants	-	12,773	48,356	-	5,110	-
01-310-4463	Rural Fire Fees	294,308	327,882	337,570	325,000	348,000	350,000
01-421-4461	Miscellaneous Grants	14,400	22,367	17,246	-	-	-
	Intergovernmental Totals:	322,310	381,634	416,764	338,600	366,710	623,600
450 - Services Revenue							
01-100-4505	Misc Service Charge	5,700	8,058	9,192	5,000	5,000	5,000
01-204-4522	Court Fines	402,741	313,844	397,301	400,000	400,000	400,000
01-204-4524	Incarceration Fee	7,637	6,059	2,462	6,000	6,000	3,000
01-204-4528	Diversions	27,306	19,520	19,226	20,000	20,000	20,000
01-204-4531	Bond Forfeiture	6,009	3,830	2,422	4,500	4,500	2,500
01-204-4536	Court Appt'd Attorney Fees	86	4	2	-	-	-
01-204-4537	Probation Fees	4,150	2,678	1,164	1,000	1,000	1,000
01-204-4543	Drug Screen Fees (Court)	1,280	770	318	500	500	500
01-310-4501	County Ambulance Payments	158,925	171,441	176,672	170,000	170,000	170,000
01-310-4505	Misc Service Revenue	1,671	480	120	500	500	500
01-310-4510	Ambulance Service	520,348	647,769	611,575	650,000	650,000	625,000
01-310-4521	Restitution	-	-	57	-	-	-
01-421-4505	Misc Service Charge	2,648	2,740	2,460	2,500	2,500	2,500
01-421-4521	Restitution	-	-	50	-	-	-
01-530-4505	Misc Service Revenue	2,565	210	-	-	-	-

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-530-4507	Park Fees	365	580	449	400	400	400
01-530-4521	Restitution	81	500	1,502	-	-	-
01-533-4512	Funeral Charges	15,200	14,035	12,400	13,000	13,000	13,000
01-533-4513	Cemetery Lot Sales	3,650	7,600	10,300	6,500	6,500	5,000
01-533-4514	Move/Set Stone Charges	1,620	1,325	1,050	1,500	1,500	1,000
01-533-4515	Relocate Charges	140	70	35	-	-	-
01-542-4521	Restitution	16	16	50	-	-	-
Services Revenue Totals:		1,162,137	1,201,528	1,248,806	1,281,400	1,281,400	1,249,400

460 - Fines and Fees

01-207-4640	Property Maintenance	53,545	28,460	11,256	30,000	70,000	30,000
Fines and Fees Totals:		53,545	28,460	11,256	30,000	70,000	30,000

470 - Other Revenue Sources

01-100-4700	Refund of Expenditure	297,403	95,949	1,344	5,000	5,000	-
01-100-4701	Contributions/Donations	-	7,918	16,135	-	-	-
01-100-4718	Loan Reimbursement	-	-	-	300,000	-	300,000
01-100-4790	Miscellaneous Revenue	102,345	27,954	44,809	-	47,000	-
01-100-4810	Sale of Property	5,000	500	-	12,300	30,000	30,000
01-100-4880	Sale of Materials	257	-	-	-	-	-
01-100-4900	Transfer from Other Fund	-	27,959	-	-	-	-
01-100-4902	Transfer From Water Fund	-	400,000	100,000	400,000	400,000	400,000
01-100-4903	Transfer From Sewer Fund	300,000	650,000	550,000	550,000	550,000	550,000
01-100-4904	Transfer from Sanitation Fund	100,000	300,000	200,000	200,000	200,000	200,000
01-201-4700	Refund of Expenditure	77,163	4,223	2,990	-	-	-
01-203-4700	Refund of Expenditure	-	-	60	-	-	-
01-204-4700	Refund of Expenditure	-	-	30	-	-	-
01-205-4700	Refund of Expenditure	286	-	-	-	-	-
01-207-4700	Refund of Expenditure	654	542	406	-	-	-
01-207-4715	Service Fees	12,109	3,218	25,081	3,000	3,000	3,000
01-209-4700	Refund of Expenditure	3,111	6,721	3,494	-	3,100	-
01-310-4700	Refund of Expenditure	2,072	2,371	9,773	-	2,700	-
01-310-4701	Contributions/Donations	-	210	-	-	3,100	-
01-310-4702	Insurance Recovery	-	47,240	40,835	-	-	-
01-310-4880	Sale of Materials	-	9,825	-	-	4,700	-
01-421-4700	Refund of Expenditure	60,037	52,423	60,636	50,000	50,000	50,000
01-421-4701	Contributions/Donations	632	1,165	62	-	50	-
01-421-4702	Insurance Recovery	-	9,857	26,644	-	2,000	-
01-421-4880	Sale of Materials	-	1,750	-	-	400	-
01-530-4700	Refund of Expenditure	1,848	3,907	19,856	-	10,200	-
01-530-4701	Contributions/Donations	-	-	-	-	1,000	-
01-530-4702	Insurance Recovery	15,034	2,042	8,712	-	-	-
01-530-4880	Sale of Materials	-	31	338	-	220	-
01-542-4700	Refund of Expenditure	12,305	8,038	572	-	260	-
01-542-4702	Insurance Recovery	913	2,599	798	-	-	-
01-542-4880	Sale of Materials	761	351	4,930	-	1,750	-
01-770-4700	Refund of Expenditure	9	170	-	-	-	-
01-770-4701	Contributions/Donations	5,063	-	-	-	-	-
01-774-4700	Refund of Expenditure	60,112	48,988	48,847	49,000	49,000	49,000
01-774-4701	Contributions/Donations	11,987	15,379	9,288	15,000	15,000	10,000
Other Revenue Sources Totals:		1,069,101	1,731,330	1,175,639	1,584,300	1,378,480	1,592,000

Revenue Totals:		8,379,551	9,344,368	9,103,187	9,478,619	9,554,570	10,193,117
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Expense

500 - Personnel Services

01-201-5203	Travel/ Meals/ Lodging	1,906	757	547	4,000	4,000	4,000
01-201-5204	Training/Seminars/Conferences	965	933	-	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,094	4,006	4,359	5,000	5,000	5,000
01-201-5206	Employee Appreciation	12,609	11,684	11,898	14,000	14,000	14,000
01-203-5100	Full Time Salary	263,961	311,750	341,808	343,808	343,808	370,929
01-203-5102	Overtime Salary	1,761	905	1,500	1,320	1,320	1,000
01-203-5103	SS/Medi Taxes	19,452	22,588	24,277	26,593	26,593	27,060
01-203-5106	KPERS	27,673	29,274	30,083	32,642	32,642	35,974
01-203-5111	Life Insurance	146	172	172	170	170	176
01-203-5112	Medical/Dental Insurance	28,386	29,794	35,825	39,888	39,888	53,673
01-203-5113	Unemployment Insurance	1,423	1,640	1,811	1,911	1,911	1,946

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-203-5114	Workers Comp	298	321	284	571	231	506
01-203-5201	Staffing Services	9,563	-	-	-	-	-
01-203-5202	Employment Services	317	63	-	-	-	-
01-203-5203	Travel/ Meals/ Lodging	4,316	7,120	3,818	5,000	5,000	5,000
01-203-5204	Training/Seminars/Conferences	3,639	2,956	1,579	5,000	5,000	5,000
01-203-5205	Dues/Memberships	1,794	2,555	1,777	2,000	2,000	2,000
01-203-5206	Employee Appreciation	225	234	-	-	-	-
01-204-5100	Full Time Salary	31,702	27,100	28,730	28,754	28,754	29,461
01-204-5102	Overtime Salary	1,920	851	1,335	-	-	1,000
01-204-5103	SS/Medi Taxes	2,406	1,974	2,153	2,136	2,136	2,136
01-204-5106	KPERS	3,495	2,619	2,635	2,621	2,621	3,027
01-204-5111	Life Insurance	25	19	19	19	19	20
01-204-5112	Medical/Dental Insurance	5,562	4,274	4,672	5,094	5,094	5,519
01-204-5113	Unemployment Insurance	179	141	154	154	154	164
01-204-5114	Workers Comp	74	80	71	50	55	43
01-204-5203	Travel/ Meals/ Lodging	105	550	59	400	400	400
01-204-5204	Training/Seminars/Conferences	115	250	410	150	150	150
01-204-5205	Dues/Memberships	195	335	100	200	200	200
01-205-5100	Full Time Salary	82,937	81,473	82,883	86,800	86,800	88,698
01-205-5103	SS/Medi Taxes	6,352	6,240	6,341	6,640	6,640	6,640
01-205-5106	KPERS	15	-	-	-	-	-
01-205-5112	Medical/Dental Insurance	26	-	-	-	-	-
01-205-5113	Unemployment Insurance	456	448	456	477	477	477
01-205-5114	Workers Comp	199	303	211	238	136	159
01-205-5203	Travel/ Meals/ Lodging	930	272	80	500	500	500
01-205-5204	Training/Seminars/Conferences	-	-	-	500	500	500
01-205-5205	Dues/Memberships	665	515	1,294	800	800	800
01-207-5100	Full Time Salary	28,879	93,594	96,886	142,174	142,174	129,218
01-207-5102	Overtime Salary	1,091	1,185	1,233	2,040	2,040	1,000
01-207-5103	SS/Medi Taxes	2,142	7,251	7,310	11,032	11,032	9,640
01-207-5106	KPERS	3,113	8,879	8,233	13,542	13,542	12,918
01-207-5111	Life Insurance	22	47	58	113	113	117
01-207-5112	Medical/Dental Insurance	5,416	7,263	15,679	25,287	25,287	42,515
01-207-5113	Unemployment Insurance	2,228	516	525	794	794	699
01-207-5114	Workers Comp	2,834	5,969	8,252	13,927	6,946	9,310
01-207-5201	Staffing Services	4,473	12,375	21,882	10,000	-	-
01-207-5202	Employment Services	286	204	231	300	300	300
01-207-5203	Travel/ Meals/ Lodging	593	738	2,324	600	600	2,500
01-207-5204	Training/Seminars/Conferences	566	2,114	2,713	2,500	2,500	3,000
01-207-5205	Dues/Memberships	374	427	520	600	600	600
01-209-5100	Full Time Salary	224,933	237,959	249,174	251,490	251,490	264,106
01-209-5102	Overtime Salary	3,276	3,541	4,740	2,040	2,040	2,000
01-209-5103	SS/Medi Taxes	16,603	17,442	18,402	19,395	19,395	19,936
01-209-5105	Retirement	-	-	-	15,000	15,000	11,523
01-209-5106	KPERS	23,752	22,626	22,270	23,807	23,807	26,504
01-209-5111	Life Insurance	144	153	152	151	151	156
01-209-5112	Medical/Dental Insurance	31,715	31,725	37,177	43,300	43,300	46,904
01-209-5113	Unemployment Insurance	1,220	1,251	1,320	1,394	1,394	1,433
01-209-5114	Workers Comp	521	482	356	439	300	391
01-209-5202	Employment Services	-	13	-	250	250	250
01-209-5203	Travel/ Meals/ Lodging	4,758	1,697	4,671	3,500	3,500	4,000
01-209-5204	Training/Seminars/Conferences	2,479	1,747	5,181	3,000	5,000	5,000
01-209-5205	Dues/Memberships	975	725	660	1,200	1,200	1,200
01-209-5206	Employee Appreciation	-	101	-	-	-	-
01-310-5100	Full Time Salary	1,058,964	1,060,292	1,060,254	1,255,173	1,175,000	1,276,094
01-310-5102	Overtime Salary	100,266	125,309	147,470	122,400	122,400	120,000
01-310-5103	SS/Medi Taxes	85,371	86,812	88,691	105,384	105,384	104,009
01-310-5106	KPERS	1,419	1,349	1,335	1,427	1,427	1,593
01-310-5107	KPF	242,301	237,045	226,235	273,820	250,000	296,067
01-310-5111	Life Insurance	792	804	791	926	926	956
01-310-5112	Medical/Dental Insurance	170,778	176,104	184,899	250,000	240,000	272,323
01-310-5113	Unemployment Insurance	7,534	(9,620)	(6,272)	7,577	7,577	7,478
01-310-5114	Workers Comp	65,465	62,606	44,467	55,732	34,541	46,160
01-310-5201	Staffing Services	1,350	-	-	1,350	1,350	1,350
01-310-5202	Employment Services	1,674	1,622	3,431	2,500	2,500	3,000
01-310-5203	Travel/ Meals/ Lodging	9,821	8,104	7,083	10,000	10,000	10,000

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-310-5204	Training/Seminars/Conferences	7,279	5,301	7,320	11,000	15,000	11,000
01-310-5205	Dues/Memberships	1,233	1,049	980	1,400	1,400	1,400
01-310-5206	Employee Appreciation	88	167	-	-	-	-
01-421-5100	Full Time Salary	1,315,022	1,391,421	1,506,625	1,545,615	1,545,615	1,598,475
01-421-5102	Overtime Salary	104,535	109,013	77,857	107,100	107,100	80,000
01-421-5103	SS/Medi Taxes	104,220	110,001	115,558	126,433	126,433	128,512
01-421-5105	Retirement	-	-	-	-	-	44,018
01-421-5106	KPERS	12,087	10,149	10,074	12,649	12,649	12,963
01-421-5107	KPF	256,322	258,677	255,555	273,904	273,904	306,057
01-421-5111	Life Insurance	1,036	1,099	1,178	1,181	1,181	1,209
01-421-5112	Medical/Dental Insurance	225,539	228,304	298,763	347,092	347,092	351,118
01-421-5113	Unemployment Insurance	8,410	(7,953)	(4,340)	9,090	9,090	9,239
01-421-5114	Workers Comp	28,755	33,711	26,946	33,143	23,789	31,772
01-421-5201	Staffing Services	25,971	23,796	19,701	20,000	20,000	20,000
01-421-5202	Employment Services	4,621	7,590	1,620	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	12,998	6,782	10,905	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	13,706	6,940	13,685	16,000	16,000	16,000
01-421-5205	Dues/Memberships	770	1,105	841	1,000	1,000	2,000
01-421-5206	Employee Appreciation	266	431	-	-	-	-
01-530-5100	Full Time Salary	286,170	278,731	291,654	333,737	333,737	301,041
01-530-5102	Overtime Salary	4,593	3,842	5,512	2,550	2,550	2,500
01-530-5103	SS/Medi Taxes	20,834	20,271	21,354	25,726	25,726	25,361
01-530-5105	Retirement	-	-	-	-	-	35,376
01-530-5106	KPERS	29,954	26,204	25,876	31,577	31,577	33,715
01-530-5111	Life Insurance	300	306	308	350	350	293
01-530-5112	Medical/Dental Insurance	82,489	79,316	83,662	95,000	95,000	94,912
01-530-5113	Unemployment Insurance	1,545	1,456	1,533	1,849	1,849	1,823
01-530-5114	Workers Comp	6,035	7,884	6,505	9,194	5,886	7,604
01-530-5201	Staffing Services	20,360	8,868	22,319	22,000	22,000	-
01-530-5202	Employment Services	2,560	2,244	523	1,500	1,500	1,500
01-530-5203	Travel/ Meals/ Lodging	28	26	-	1,000	1,000	1,000
01-530-5204	Training/Seminars/Conferences	300	-	-	2,000	2,000	1,500
01-530-5205	Dues/Memberships	-	-	-	-	-	700
01-530-5206	Employee Appreciation	15	449	-	-	-	-
01-533-5100	Full Time Salary	51,926	66,405	68,996	69,870	69,870	71,494
01-533-5102	Overtime Salary	1,305	1,375	1,880	2,550	2,550	2,500
01-533-5103	SS/Medi Taxes	3,719	4,675	5,138	5,540	5,540	7,461
01-533-5106	KPERS	5,549	6,352	6,209	6,800	6,800	7,525
01-533-5111	Life Insurance	56	77	76	76	76	78
01-533-5112	Medical/Dental Insurance	19,211	24,312	14,939	15,862	30,000	32,319
01-533-5113	Unemployment Insurance	275	336	369	398	398	407
01-533-5114	Workers Comp	2,723	3,707	3,424	3,481	2,637	2,973
01-533-5202	Employment Services	137	147	160	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	200
01-533-5204	Training/Seminars/Conferences	-	-	-	500	500	-
01-540-5201	Staffing Services	-	-	-	1,000	1,000	-
01-540-5203	Travel/ Meals/ Lodging	-	-	-	2,000	2,000	2,000
01-540-5204	Training/Seminars/Conferences	-	-	-	4,000	4,000	2,000
01-540-5205	Dues/Memberships	-	-	-	1,000	1,000	300
01-542-5100	Full Time Salary	149,607	157,702	152,709	191,033	191,033	230,292
01-542-5102	Overtime Salary	6,021	5,169	6,211	5,100	5,100	5,000
01-542-5103	SS/Medi Taxes	11,256	11,724	11,495	15,004	15,004	17,556
01-542-5106	KPERS	16,168	14,881	13,711	18,417	18,417	23,339
01-542-5111	Life Insurance	190	187	175	223	223	259
01-542-5112	Medical/Dental Insurance	38,247	39,986	42,470	66,069	66,069	81,885
01-542-5113	Unemployment Insurance	831	843	818	1,079	1,079	1,262
01-542-5114	Workers Comp	12,271	10,222	10,435	10,078	9,910	12,129
01-542-5199	(To) From Other Dept	-	(39,784)	(103,399)	595	595	-
01-542-5201	Staffing Services	45,016	132,290	165,111	35,000	35,000	100,000
01-542-5202	Employment Services	3,429	2,379	1,182	4,000	4,000	2,000
01-542-5203	Travel/ Meals/ Lodging	2,107	211	139	500	500	300
01-542-5204	Training/Seminars/Conferences	1,951	570	46	2,000	2,000	1,000
01-542-5205	Dues/Memberships	56	90	309	200	500	800
01-770-5100	Full Time Salary	31,953	32,226	32,371	33,579	33,579	33,747
01-770-5102	Overtime Salary	90	34	732	-	-	500
01-770-5103	SS/Medi Taxes	2,380	2,337	2,408	2,568	2,568	2,520

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-770-5106	KPERS	3,335	3,025	2,899	3,153	3,153	3,351
01-770-5111	Life Insurance	36	38	35	38	38	39
01-770-5112	Medical/Dental Insurance	3,684	3,706	4,101	4,484	4,484	4,882
01-770-5113	Unemployment Insurance	173	168	172	185	185	184
01-770-5114	Workers Comp	-	-	-	1,367	-	1,253
01-774-5100	Full Time Salary	84,015	88,205	96,526	98,028	98,028	104,978
01-774-5102	Overtime Salary	451	825	1,838	102	102	100
01-774-5103	SS/Medi Taxes	5,920	6,112	6,800	7,507	7,507	7,840
01-774-5106	KPERS	8,782	8,347	8,618	9,215	9,215	10,422
01-774-5111	Life Insurance	104	115	114	113	113	117
01-774-5112	Medical/Dental Insurance	24,622	28,927	32,016	34,920	34,920	37,704
01-774-5113	Unemployment Insurance	1,217	439	489	540	540	564
01-774-5114	Workers Comp	1,114	1,598	1,332	775	1,196	818
01-774-5201	Staffing Services	24,861	20,811	25,092	23,000	23,000	26,000
01-774-5202	Employment Services	283	426	-	500	500	500
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	500
01-774-5204	Training/Seminars/Conferences	830	-	-	500	500	500
01-774-5205	Dues/Memberships	30	205	388	-	-	500
Personnel Services Totals:		5,771,981	6,023,229	6,280,716	7,023,039	6,876,116	7,379,294
600 - Contractual							
01-100-6102	Electricity	16,933	16,596	15,631	17,000	17,000	17,000
01-100-6103	Natural Gas	2,128	1,054	1,936	2,200	2,200	2,200
01-100-6212	Payments to Contractors	600	850	5,716	-	-	-
01-100-6214	Other Professional Services	-	700	260	-	-	-
01-100-6215	Other Insurances	46,783	45,108	47,540	46,000	46,000	46,000
01-100-6217	Contributions	3,250	2,663	-	3,000	3,000	3,000
01-100-6306	Other Rentals	-	-	1,000	-	-	-
01-201-6214	Other Professional Services	12,232	4,210	3,500	-	2,000	-
01-201-6216	Fidelity Bonds	105	-	-	-	-	-
01-201-6217	Contributions	407,463	1,302,806	238,751	156,646	156,646	131,646
01-201-6301	Advertising	6,188	6,168	5,460	5,000	5,000	5,000
01-201-6302	Equip Rental/Maintenance Contract	-	-	30	-	-	-
01-203-6104	Telephone	1,735	1,849	2,104	1,800	1,800	1,800
01-203-6214	Other Professional Services	4,371	3,065	3,221	1,000	1,000	1,000
01-203-6301	Advertising	1,019	-	-	500	500	500
01-204-6104	Telephone	578	616	701	330	330	330
01-204-6210	Legal Services	-	-	175	-	-	-
01-204-6213	Translation Services	4,940	4,530	2,939	3,500	3,500	3,500
01-204-6214	Other Professional Services	169	-	-	-	-	-
01-204-6216	Fidelity Bonds	108	-	-	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	57,344	58,781	58,928	40,000	40,000	40,000
01-205-6210	Legal Services	6,400	2,772	4,759	5,000	5,000	5,000
01-205-6214	Other Professional Services	12	-	100	-	-	-
01-207-6102	Electricity	-	-	8	-	-	-
01-207-6104	Telephone	4,430	4,722	5,305	4,800	4,800	4,800
01-207-6105	Other Utility Services	482	519	1,564	600	600	600
01-207-6212	Payments to Contractors	2,597	9,466	1,157	14,000	14,000	14,000
01-207-6214	Other Professional Services	19,845	22,426	29,155	15,000	30,000	30,000
01-207-6215	Other Insurances	505	611	686	700	700	700
01-207-6301	Advertising	473	-	75	300	300	300
01-207-6303	License Fees	3,297	-	-	-	-	-
01-209-6104	Telephone	8,495	12,030	9,835	12,200	12,200	12,200
01-209-6105	Other Utility Services	16,165	19,942	20,612	20,000	20,000	20,500
01-209-6211	Auditing	21,750	18,150	33,650	30,000	30,000	20,000
01-209-6214	Other Professional Services	16,224	11,363	6,316	15,000	10,000	7,500
01-209-6215	Other Insurances	375	24	-	100	100	100
01-209-6301	Advertising	458	577	518	1,500	1,500	1,000
01-209-6302	Equip Rental/Maintenance Contract	13,736	11,339	17,697	15,000	15,000	17,000
01-209-6303	License Fees	335	336	341	400	400	400
01-209-6305	Service Charges	4,007	4,032	4,625	4,000	4,000	4,500
01-310-6102	Electricity	12,060	12,344	12,680	14,000	14,000	14,000
01-310-6103	Natural Gas	6,973	2,758	6,653	7,400	7,400	7,400
01-310-6104	Telephone	2,850	3,038	3,187	3,200	3,200	3,300
01-310-6105	Other Utility Services	1,577	2,116	2,124	2,300	2,300	2,400

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-310-6214	Other Professional Services	11,794	9,863	9,681	13,200	13,200	13,200
01-310-6215	Other Insurances	18,348	17,619	17,387	18,500	18,500	18,500
01-310-6223	Billing Services	32,171	33,852	36,787	34,000	34,000	36,000
01-310-6301	Advertising	201	305	221	1,000	1,000	1,000
01-310-6302	Equip Rental/Maintenance Contract	3,602	2,602	725	3,780	3,780	3,000
01-310-6303	License Fees	1,651	651	1,356	1,650	1,650	1,650
01-421-6102	Electricity	15,908	15,070	14,204	16,000	16,000	16,000
01-421-6103	Natural Gas	3,271	1,836	3,019	3,500	3,500	3,500
01-421-6104	Telephone	7,486	7,978	8,905	7,700	7,700	9,000
01-421-6105	Other Utility Services	8,110	8,911	7,897	8,500	8,500	8,500
01-421-6213	Translation Services	1,059	1,318	408	1,200	1,200	1,200
01-421-6214	Other Professional Services	9,571	11,912	13,347	15,000	15,000	15,000
01-421-6215	Other Insurances	18,656	18,173	21,505	19,000	19,000	19,000
01-421-6216	Fidelity Bonds	499	-	346	500	500	500
01-421-6217	Contributions	200	200	150	-	-	-
01-421-6218	Claims/Losses	-	-	-	200	200	200
01-421-6222	Janitorial Services	6,031	5,832	4,985	5,800	5,800	5,800
01-421-6224	Animal Control Expense	30,000	32,496	24,073	32,000	32,000	32,000
01-421-6301	Advertising	1,729	1,259	-	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	3,160	2,994	4,608	3,000	3,000	4,000
01-421-6303	License Fees	2,750	-	-	400	400	400
01-421-6304	Printing	499	842	1,593	800	800	1,000
01-530-6102	Electricity	10,953	25,882	26,777	25,000	25,000	27,500
01-530-6103	Natural Gas	15,271	7,839	14,772	15,000	15,000	17,000
01-530-6104	Telephone	1,422	1,541	1,212	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,114	1,782	1,915	1,250	1,250	2,500
01-530-6212	Payments to Contractors	184	67	287	1,200	1,200	1,200
01-530-6214	Other Professional Services	2,141	1,188	762	3,000	3,000	3,000
01-530-6215	Other Insurances	15,934	15,889	17,148	20,000	20,000	20,000
01-530-6218	Claims/Losses	206	-	5,528	1,000	1,000	1,000
01-530-6222	Janitorial Services	38	-	-	1,000	10,000	30,000
01-530-6301	Advertising	131	-	76	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,353	2,970	2,571	3,700	3,700	8,000
01-530-6303	License Fees	173	86	63	100	100	100
01-532-6102	Electricity	9,583	9,276	9,450	10,500	10,500	12,000
01-532-6104	Telephone	289	346	252	300	300	300
01-532-6214	Other Professional Services	39,073	39,375	39,897	42,000	42,000	44,000
01-533-6102	Electricity	4,981	4,514	4,778	5,000	5,000	5,300
01-533-6103	Natural Gas	5,241	2,350	3,681	7,000	7,000	7,000
01-533-6104	Telephone	578	616	701	500	500	1,000
01-533-6105	Other Utility Services	653	959	959	1,000	1,000	1,000
01-533-6214	Other Professional Services	-	163	127	500	500	500
01-533-6215	Other Insurances	2,913	2,815	2,937	3,000	3,000	3,000
01-533-6301	Advertising	-	-	-	250	250	250
01-533-6302	Equip Rental/Maintenance Contract	134	-	84	300	300	300
01-540-6215	Other Insurances	896	850	868	1,000	1,000	1,000
01-540-6218	Claims/Losses	-	-	67	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	-	-	158	-	-	-
01-542-6102	Electricity	211,889	221,248	217,296	225,000	225,000	225,000
01-542-6103	Natural Gas	3,943	1,508	3,850	5,000	5,000	4,000
01-542-6104	Telephone	1,735	1,849	2,416	1,800	1,800	2,500
01-542-6105	Other Utility Services	750	750	750	800	800	800
01-542-6214	Other Professional Services	3,854	8,407	8,024	10,000	11,000	13,000
01-542-6215	Other Insurances	14,833	18,088	19,335	16,000	16,000	20,000
01-542-6301	Advertising	732	166	219	-	-	-
01-542-6302	Equip Rental/Maintenance Contract	318	379	317	3,000	3,000	2,000
01-542-6303	License Fees	754	154	55	700	700	200
01-770-6102	Electricity	3,899	4,063	3,610	4,000	4,000	4,200
01-770-6103	Natural Gas	2,126	1,212	2,197	2,500	2,500	2,800
01-770-6104	Telephone	578	616	701	600	600	800
01-770-6105	Other Utility Services	938	903	1,005	1,200	1,200	1,200
01-770-6214	Other Professional Services	61	93	74	175	175	250
01-774-6102	Electricity	12,508	13,077	13,235	14,000	14,000	15,000
01-774-6103	Natural Gas	3,641	2,029	3,223	4,500	4,500	4,500
01-774-6104	Telephone	1,996	2,172	2,475	2,000	2,000	2,500
01-774-6214	Other Professional Services	2,301	2,509	2,336	3,200	3,200	3,200

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-774-6215	Other Insurances	2,987	3,132	3,184	4,000	4,000	4,000
01-774-6301	Advertising	1,547	1,525	963	1,000	1,000	1,200
Contractual Totals:		1,271,334	2,163,658	1,140,472	1,074,781	1,096,781	1,104,726
710 - Commodities							
01-100-7301	Refunds	2,940	2,535	2,140	1,000	1,000	1,000
01-100-7303	Other Taxes/Fees	5,069	6,524	8,505	500	500	500
01-201-7100	Office Supplies/Publications	1,015	545	508	1,000	1,000	1,000
01-201-7101	Other Supplies/Tools	808	762	631	200	200	200
01-201-7102	Clothing/Uniforms	220	-	-	-	-	-
01-201-7103	Food Supply	3,796	3,075	6,548	5,000	5,000	5,000
01-203-7100	Office Supplies/Publications	2,597	3,068	1,719	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	2,621	655	1,044	1,500	1,500	1,500
01-203-7102	Clothing/Uniforms	437	16	187	300	300	300
01-203-7103	Food Supply	-	-	43	-	-	-
01-203-7110	Postage/Shipping	18	-	7	200	200	200
01-203-7204	Building Materials/Repairs	17,462	-	165	-	-	-
01-204-7100	Office Supplies/Publications	942	652	612	1,000	1,000	1,000
01-205-7100	Office Supplies/Publications	609	231	709	250	250	250
01-205-7110	Postage/Shipping	159	165	211	-	-	-
01-207-7100	Office Supplies/Publications	3,408	3,113	2,902	3,500	3,500	3,500
01-207-7101	Other Supplies/Tools	2,696	5,610	2,066	3,000	3,000	3,000
01-207-7102	Clothing/Uniforms	602	507	270	300	300	300
01-207-7110	Postage/Shipping	28	40	55	150	150	150
01-207-7115	Building Demolition	40,896	105,135	38,740	100,000	50,000	75,000
01-207-7200	Fuel/Oil	724	2,102	2,959	2,100	2,100	2,100
01-207-7201	Equipment Repair/Parts/Maintenance	845	446	3,203	2,000	2,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	265	1,094	3,205	2,000	2,000	2,000
01-207-7300	Reimbursement	-	-	4,865	-	-	-
01-209-7100	Office Supplies/Publications	5,728	7,694	5,038	6,000	6,000	6,000
01-209-7101	Other Supplies/Tools	595	2,152	3,851	750	750	1,000
01-209-7102	Clothing/Uniforms	665	-	261	500	500	500
01-209-7103	Food Supply	32	-	-	-	-	-
01-209-7110	Postage/Shipping	7,810	11,909	7,209	12,000	12,000	12,000
01-310-7100	Office Supplies/Publications	3,211	2,069	3,874	3,700	3,700	3,900
01-310-7101	Other Supplies/Tools	9,354	6,084	7,835	9,200	9,200	9,300
01-310-7102	Clothing/Uniforms	9,731	4,816	12,941	11,500	11,500	11,500
01-310-7103	Food Supply	-	931	-	-	-	-
01-310-7106	Chemicals	810	1,643	504	3,000	3,000	1,500
01-310-7108	Laboratory Tests/Evaluations	906	661	1,265	1,100	1,100	1,300
01-310-7109	Medical Supplies	35,255	33,971	38,138	46,000	46,000	46,000
01-310-7110	Postage/Shipping	248	458	34	450	450	450
01-310-7111	Training Materials	2,913	9,950	1,781	6,000	6,000	6,000
01-310-7121	Community Risk Reduction	5,886	118	4,509	10,000	10,000	10,000
01-310-7200	Fuel/Oil	26,871	22,599	25,358	26,250	26,250	27,000
01-310-7201	Equipment Repair/Parts/Maintenance	15,274	13,441	21,047	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	36,831	23,643	29,981	38,500	38,500	34,000
01-310-7204	Building Materials/Repairs	8,137	121,536	53,233	10,000	15,000	12,000
01-310-7301	Refunds	5,076	7,127	13,659	8,000	8,000	8,000
01-421-7100	Office Supplies/Publications	6,692	4,739	3,290	6,000	6,000	6,000
01-421-7101	Other Supplies/Tools	21,779	13,335	18,183	13,000	13,000	18,000
01-421-7102	Clothing/Uniforms	29,949	9,980	14,280	10,000	10,000	10,000
01-421-7103	Food Supply	12	-	-	-	-	-
01-421-7104	Prisoner Housing	13,867	4,853	1,140	5,000	5,000	5,000
01-421-7105	Prisoner Medical	885	475	906	1,500	1,500	1,500
01-421-7110	Postage/Shipping	743	830	2,160	1,000	1,000	2,000
01-421-7200	Fuel/Oil	38,289	30,521	37,557	40,000	40,000	40,000
01-421-7201	Equipment Repair/Parts/Maintenance	3,439	10,256	8,812	3,500	3,500	3,500
01-421-7202	Motor Vehicle Repair/Parts	41,981	13,042	28,869	20,000	20,000	20,000
01-421-7204	Building Materials/Repairs	11,828	10,699	10,578	-	-	8,000
01-421-7300	Reimbursement	40	20	-	-	-	-
01-530-7100	Office Supplies/Publications	458	279	141	450	450	500
01-530-7101	Other Supplies/Tools	42,954	39,314	34,979	35,000	35,000	38,000
01-530-7102	Clothing/Uniforms	5,564	5,169	4,235	6,000	6,000	6,000
01-530-7106	Chemicals	12,779	1,964	11,065	15,000	15,000	15,000
01-530-7110	Postage/Shipping	1,564	32	-	50	50	50

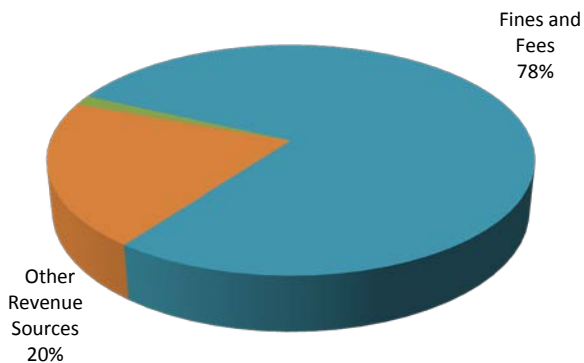
Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-530-7200	Fuel/Oil	13,258	11,224	12,856	20,000	20,000	20,000
01-530-7201	Equipment Repair/Parts/Maintenance	27,786	16,611	9,892	80,000	40,000	30,000
01-530-7202	Motor Vehicle Repair/Parts	4,402	8,600	5,342	10,000	10,000	12,000
01-530-7204	Building Materials/Repairs	20,042	28,627	22,626	85,000	20,000	40,000
01-530-7205	Materials	97	-	550	5,000	5,000	5,000
01-532-7101	Other Supplies/Tools	2,056	430	1,998	3,000	3,000	3,000
01-532-7106	Chemicals	6,991	9,640	9,209	9,000	9,000	11,000
01-532-7201	Equipment Repair/Parts/Maintenance	1,785	3,479	1,672	2,500	2,500	2,800
01-532-7204	Building Materials/Repairs	4,000	2,996	10,676	8,000	8,000	12,000
01-533-7100	Office Supplies/Publications	500	706	25	500	500	500
01-533-7101	Other Supplies/Tools	7,398	6,656	9,731	6,500	6,500	10,000
01-533-7102	Clothing/Uniforms	1,149	1,418	1,612	1,500	1,500	1,700
01-533-7200	Fuel/Oil	2,284	3,547	3,086	3,500	3,500	4,000
01-533-7201	Equipment Repair/Parts/Maintenance	3,454	5,155	6,294	8,500	8,500	8,500
01-533-7202	Motor Vehicle Repair/Parts	1,079	216	2,107	4,000	4,000	4,000
01-533-7204	Building Materials/Repairs	6,412	2,267	3,766	5,000	5,000	5,000
01-533-7205	Materials	10,239	19	7,829	12,000	3,000	2,500
01-533-7301	Refunds	165	165	405	-	-	500
01-540-7100	Office Supplies/Publications	-	-	-	1,500	1,500	500
01-540-7101	Other Supplies/Tools	-	-	14	1,000	1,000	500
01-540-7102	Clothing/Uniforms	-	-	-	200	200	500
01-540-7110	Postage/Shipping	-	-	-	200	200	200
01-540-7200	Fuel/Oil	-	-	168	500	500	500
01-540-7201	Equipment Repair/Parts/Maintenance	-	-	-	500	500	500
01-540-7202	Motor Vehicle Repair/Parts	-	-	-	1,000	1,000	1,000
01-542-7100	Office Supplies/Publications	696	476	567	1,000	1,000	1,200
01-542-7101	Other Supplies/Tools	12,140	14,028	8,992	14,000	14,000	10,000
01-542-7102	Clothing/Uniforms	7,526	5,198	4,721	7,500	7,500	7,500
01-542-7110	Postage/Shipping	58	2	7	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenance	887	18,630	48,110	3,000	7,500	3,000
01-542-7204	Building Materials/Repairs	335	1,056	2,743	4,000	6,000	5,000
01-542-7205	Materials	12,868	15,751	11,702	15,000	15,000	20,000
01-542-7207	Street Flags and Signs	2,809	10,708	4,254	10,000	10,000	10,000
01-770-7100	Office Supplies/Publications	117	101	125	100	100	250
01-770-7101	Other Supplies/Tools	1,703	1,335	993	1,500	1,500	1,500
01-770-7103	Food Supply	-	-	-	1,000	1,000	-
01-770-7201	Equipment Repair/Parts/Maintenance	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	773	200	267	5,000	5,000	32,000
01-770-7301	Refunds	1,470	1,450	895	1,500	1,500	1,500
01-774-7100	Office Supplies/Publications	996	691	317	750	750	750
01-774-7101	Other Supplies/Tools	9,201	8,523	6,774	10,000	10,000	10,000
01-774-7103	Food Supply	1,681	1,370	1,021	1,500	1,500	1,500
01-774-7200	Fuel/Oil	610	582	879	500	500	1,200
01-774-7201	Equipment Repair/Parts/Maintenance	150	2,339	14	3,000	3,000	3,500
01-774-7202	Motor Vehicle Repair/Parts	76	568	159	1,500	1,500	1,500
01-774-7203	Motor Vehicle Maint/Supplies	21,369	-	-	-	-	-
01-774-7204	Building Materials/Repairs	6,582	4,988	1,684	6,000	6,000	8,000
Commodities Totals:		691,454	742,335	692,088	853,050	700,550	781,450
740 - Capital Outlay							
01-100-7401	Land/Easements/ROW	-	-	21,507	-	7,161	-
01-201-7503	Audio/Visual Equipment	260	502	350	10,000	-	10,000
01-203-7405	Machinery/Equipment	-	-	-	500	500	500
01-203-7406	Office Equipment/Furniture	942	2,637	406	1,000	11,000	5,000
01-203-7504	Computer Equipment	2,724	190	1,520	2,000	2,000	2,000
01-203-7505	Computer Software	9,057	8,996	9,479	1,000	1,000	1,000
01-204-7505	Computer Software	2,409	2,433	2,654	3,512	3,512	3,512
01-207-7403	Motor Vehicles	-	-	-	20,000	20,000	-
01-207-7405	Machinery/Equipment	19,550	-	18,084	18,000	18,000	18,000
01-207-7504	Computer Equipment	11,066	2,654	613	2,500	3,300	2,500
01-207-7505	Computer Software	1,072	1,151	1,408	1,500	1,500	1,500
01-209-7405	Machinery/Equipment	-	1,929	-	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	-	714	811	3,500	3,500	3,500
01-209-7504	Computer Equipment	3,366	7,317	5,418	4,500	4,500	4,700
01-209-7505	Computer Software	448	-	225	500	500	500
01-310-7402	Capital Improvement	-	-	-	-	-	13,000
01-310-7403	Motor Vehicles	-	-	56,000	-	-	-

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
01-310-7404	Fire Trucks/Ambulances	26,603	-	-	90,000	226,752	143,000
01-310-7405	Machinery/Equipment	141,932	18,025	146,619	62,000	62,000	56,000
01-310-7406	Office Equipment/Furniture	-	520	1,044	1,000	1,000	1,000
01-310-7504	Computer Equipment	4,619	204	2,985	3,500	3,500	3,500
01-310-7505	Computer Software	11,419	4,527	6,476	7,500	7,500	7,500
01-421-7402	Capital Improvement	-	-	-	-	-	10,000
01-421-7403	Motor Vehicles	55,915	73,696	79,792	65,000	65,000	45,000
01-421-7405	Machinery/Equipment	16,298	11,644	6,992	16,000	16,000	26,000
01-421-7406	Office Equipment/Furniture	2,281	350	20	-	-	-
01-421-7502	Communication Equipment	8,427	9,675	2,340	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	15,630	11,874	11,572	20,000	20,000	33,200
01-421-7504	Computer Equipment	8,417	5,078	5,950	10,000	10,000	8,000
01-421-7505	Computer Software	62,024	46,882	72,893	72,000	72,000	82,000
01-530-7402	Capital Improvement	-	-	-	-	-	260,000
01-530-7403	Motor Vehicles	31,360	-	25,000	150,000	130,000	28,000
01-530-7405	Machinery/Equipment	22,897	-	16,433	18,000	18,000	20,000
01-530-7504	Computer Equipment	884	765	478	1,000	1,000	1,000
01-530-7505	Computer Software	276	480	980	500	500	500
01-532-7405	Machinery/Equipment	-	-	3,370	3,000	3,000	5,000
01-533-7405	Machinery/Equipment	13,600	-	-	-	-	5,000
01-533-7504	Computer Equipment	649	-	648	1,000	1,000	1,000
01-533-7505	Computer Software	46	87	111	500	500	500
01-540-7406	Office Equipment/Furniture	-	-	100	-	-	300
01-542-7405	Machinery/Equipment	42,385	-	-	-	-	-
01-542-7504	Computer Equipment	-	-	477	1,000	1,000	1,000
01-542-7505	Computer Software	138	436	602	1,000	1,000	1,000
01-770-7405	Machinery/Equipment	-	-	-	-	-	50
01-770-7406	Office Equipment/Furniture	1,297	-	-	-	-	500
01-770-7504	Computer Equipment	-	400	628	500	500	500
01-774-7504	Computer Equipment	1,166	-	-	1,200	1,200	1,200
Capital Outlay Totals:		519,155	213,167	503,986	598,712	723,425	811,962
800 - Transfers							
01-100-8002	Transfer to CIP	-	-	-	300,000	-	300,000
01-100-8110	Distribution to Other Agency	-	5,205	-	-	-	-
01-310-8002	Transfer to CIP	-	-	-	18,000	18,000	-
01-421-8002	Transfer to CIP	-	-	-	70,000	70,000	-
01-530-8002	Transfer to CIP	-	-	85,756	95,000	165,000	-
01-532-8002	Transfer to CIP	-	-	-	50,000	-	-
01-533-8002	Transfer to CIP	-	-	-	25,000	34,000	-
Transfers Totals:		-	5,205	85,756	558,000	287,000	300,000
900 - Debt Service							
01-100-9200	Emergency Reserve	-	-	-	300,000	-	300,000
01-310-9107	Lease/Cert of Participation Payment	151,125	150,228	66,909	151,000	151,000	140,000
Debt Service Totals:		151,125	150,228	66,909	451,000	151,000	440,000
Expense Totals:		8,405,048	9,297,823	8,769,927	10,558,582	9,834,872	10,817,432
01 - GENERAL FUND Totals:		(25,496)	46,546	333,260	(1,079,963)	(280,302)	(624,315)

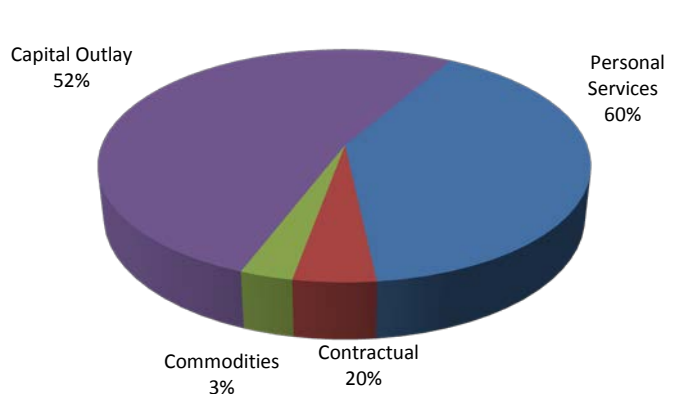
**Stormwater Fund- 15
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	496,537	452,819	379,058	334,910	382,444	393,205
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	912	401	1,620	400	4,000	3,500
Services Revenue	98	105	106	-	50	-
Fines and Fees	191,080	191,041	191,022	192,100	192,100	192,100
Other Revenue Sources	-	-	97,727	110,000	110,000	50,000
Transfers In	-	-	-	-	-	-
Total Receipts	192,090	191,547	290,475	302,500	306,150	245,600
Total Available	688,627	644,366	669,533	637,410	688,594	638,805
Expenditures:						
Personnel Services	160,125	167,803	182,158	202,300	178,389	191,684
Contractual	6,601	38,275	35,876	52,000	52,000	22,000
Commodities	4,122	10,294	11,623	14,000	12,000	14,100
Capital Outlay	64,960	48,936	57,433	18,500	3,000	252,000
Transfers To Other Funds	-	-	-	320,000	50,000	-
Debt Service	-	-	-	-	-	-
Total Expenditures	235,808	265,308	287,089	606,800	295,389	479,784
Receipts Over(Under) Expenditures	(43,718)	(73,761)	3,386	(304,300)	10,761	(234,184)
Unencumbered Cash December 31	452,819	379,058	382,444	30,610	393,205	159,021

2019 Receipts



2019 Expenditures

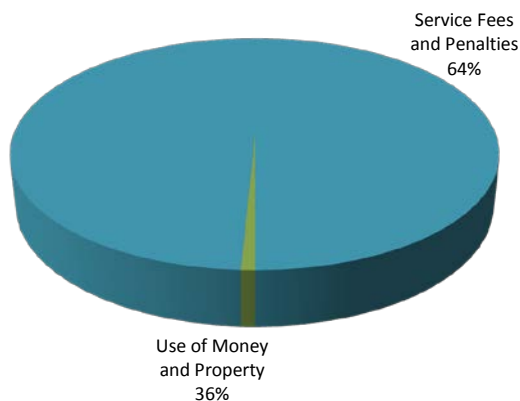


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
15 - STORMWATER FUND							
Revenue							
430 - Use of Money & Property							
15-100-4351	Rental Of Farmland	525	-	-	-	-	-
15-544-4350	Interest Income	387	401	1,620	400	4,000	3,500
Use of Money & Property Totals:		912	401	1,620	400	4,000	3,500
450 - Services Revenue							
15-100-4505	Misc Service Revenue	98	105	106	-	50	-
Services Revenue Totals:		98	105	106	-	50	-
460 - Fines and Fees							
15-100-4607	Utilities Penalty	2,030	2,129	2,157	2,100	2,100	2,100
15-544-4615	Storm Sewer Fees	189,050	188,911	188,865	190,000	190,000	190,000
Fines and Fees Totals:		191,080	191,041	191,022	192,100	192,100	192,100
470 - Other Revenue Sources							
15-544-4700	Refund of Expenditure	-	-	25,329	60,000	60,000	-
15-544-4880	Sale of Materials	-	-	22,398	-	-	-
15-544-4900	Transfer from Other Fund	-	-	50,000	50,000	50,000	50,000
Other Revenue Sources Totals:		-	-	97,727	110,000	110,000	50,000
Revenue Totals:		192,090	191,547	290,475	302,500	306,150	245,600
Expense							
500 - Personnel Services							
15-544-5100	Full Time Salary	108,115	115,456	114,341	129,527	118,000	121,939
15-544-5102	Overtime Salary	3,192	2,807	3,000	3,040	4,000	2,000
15-544-5103	SS/Medi Taxes	8,058	8,549	8,516	10,064	10,064	10,037
15-544-5105	Retirement	-	-	-	-	-	508
15-544-5106	KPERS	11,581	10,952	10,206	12,354	12,354	13,343
15-544-5111	Life Insurance	106	112	104	125	125	135
15-544-5112	Medical/Dental Insurance	26,341	27,073	28,828	38,962	30,000	40,000
15-544-5113	Unemployment Insurance	594	613	608	723	723	722
15-544-5114	Workers Comp	2,139	2,241	2,445	6,910	2,528	3,000
15-544-5199	(To) From Other Dept	-	-	14,110	595	595	-
Personnel Services Totals:		160,125	167,803	182,158	202,300	178,389	191,684
600 - Contractual							
15-544-6212	Payments to Contractors	5,789	38,275	35,606	50,000	50,000	20,000
15-544-6214	Other Professional Services	813	-	210	2,000	2,000	2,000
15-544-6303	License Fees	-	-	60	-	-	-
Contractual Totals:		6,601	38,275	35,876	52,000	52,000	22,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	4,089	636	3,821	2,000	3,000	2,000
15-544-7102	Clothing/Uniforms	33	-	-	-	-	-
15-544-7106	Chemicals	-	1,661	3,556	2,000	3,500	2,000
15-544-7202	Motor Vehicle Repair/Parts	-	-	-	-	500	100
15-544-7205	Materials	-	7,996	4,246	10,000	5,000	10,000
Commodities Totals:		4,122	10,294	11,623	14,000	12,000	14,100
740 - Capital Outlay							
15-544-7402	Capital Improvement	-	-	-	-	-	150,000
15-544-7403	Motor Vehicles	-	-	-	-	-	28,000
15-544-7405	Machinery/Equipment	64,960	48,936	57,433	18,500	3,000	74,000
Capital Outlay Totals:		64,960	48,936	57,433	18,500	3,000	252,000
800 - Transfers							
15-544-8002	Transfer to CIP	-	-	-	320,000	50,000	-
Transfers Totals:		-	-	-	320,000	50,000	-
Expense Totals:		235,808	265,308	287,089	606,800	295,389	479,784
15 - STORMWATER FUND Totals:		(43,718)	(73,761)	3,387	(304,300)	10,761	(234,184)

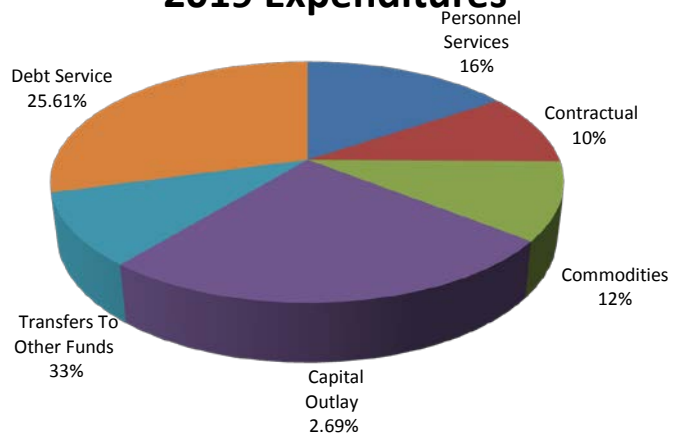
**Water Fund- 16
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	2,931,116	1,982,019	2,029,535	2,307,741	3,098,280	4,437,434
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	2,344	4,766,792	14,191,149	1,002,500	3,035,800	35,000
Services Revenue	484	28,556	30,673	100	12,300	200
Fines and Fees	3,729,440	3,635,244	3,936,621	4,017,100	4,360,100	4,371,100
Other Revenue Sources	25,602	60	57,362	-	270	-
Transfers In	-	-	-	-	-	-
Total Receipts	3,757,871	8,430,652	18,215,806	5,019,700	7,408,470	4,406,300
Total Available	6,688,987	10,412,671	20,245,341	7,327,441	10,506,750	8,843,734
Expenditures:						
Personnel Services	886,438	939,593	990,859	965,371	845,116	791,583
Contractual	920,718	1,104,643	2,310,921	573,900	586,500	489,000
Commodities	433,291	518,082	503,618	689,500	650,500	532,600
Capital Outlay	262,546	67,768	62,900	156,500	175,700	1,284,700
Transfers To Other Funds	2,143,857	5,692,932	12,999,123	1,945,000	2,785,500	495,000
Debt Service	60,118	60,118	279,640	1,490,953	1,026,000	1,490,953
Total Expenditures	4,706,968	8,383,136	17,147,061	5,821,224	6,069,316	5,083,836
Receipts Over(Under) Expenditures	(949,097)	47,516	1,068,745	(801,524)	1,339,154	(677,536)
Unencumbered Cash December 31	1,982,019	2,029,535	3,098,280	1,506,217	4,437,434	3,759,898

2019 Receipts



2019 Expenditures



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
16 - WATER FUND							
Revenue							
430 - Use of Money & Property							
16-100-4302	Loan Proceeds	-	4,764,218	14,174,980	1,000,000	3,005,800	-
16-100-4350	Interest Income	2,344	2,575	16,169	2,500	30,000	35,000
Use of Money & Property Totals:		2,344	4,766,792	14,191,149	1,002,500	3,035,800	35,000
450 - Services Revenue							
16-100-4505	Misc Service Charge	208	28,270	26,600	100	11,700	200
16-100-4521	Restitution	276	286	4,073	-	600	-
Services Revenue Totals:		484	28,556	30,673	100	12,300	200
460 - Fines and Fees							
16-100-4600	Metered Water Sales	3,609,153	3,513,309	3,800,193	3,900,000	4,000,000	4,250,000
16-100-4602	Water Service Connection	26,865	24,890	25,310	25,000	25,000	25,000
16-100-4603	Disconnect Fees	53,956	55,413	58,181	54,000	58,000	54,000
16-100-4605	Misc Water Revenue	11,583	11,828	23,097	11,000	250,000	15,000
16-100-4607	Utilities Penalty	27,414	29,301	29,760	27,000	27,000	27,000
16-100-4608	Collections Long/Short	1	277	59	-	-	-
16-100-4610	Payment on Bad Debt	468	226	21	100	100	100
Fines and Fees Totals:		3,729,440	3,635,244	3,936,621	4,017,100	4,360,100	4,371,100
470 - Other Revenue Sources							
16-650-4700	Refund of Expenditure	15	-	49	-	-	-
16-651-4700	Refund of Expenditure	178	-	1,192	-	-	-
16-651-4880	Sale of Materials	25,336	60	-	-	-	-
16-653-4700	Refund of Expenditure	-	-	31,079	-	270	-
16-653-4880	Sale of Materials	73	-	25,043	-	-	-
Other Revenue Sources Totals:		25,602	60	57,362	-	270	-
Revenue Totals:		3,757,871	8,430,652	18,215,806	5,019,700	7,408,470	4,406,300
Expense							
500 - Personnel Services							
16-209-5204	Training/Seminars/Conferences	8,080	8,153	4,485	8,500	8,500	8,500
16-650-5100	Full Time Salary	147,207	163,527	156,144	187,535	150,000	163,341
16-650-5102	Overtime Salary	2,920	2,266	1,884	1,020	1,500	1,000
16-650-5103	SS/Medi Taxes	10,951	12,186	11,672	14,425	13,000	13,745
16-650-5105	Retirement	-	-	-	-	-	19,254
16-650-5106	KPERS	15,634	15,523	13,834	17,705	15,000	18,272
16-650-5111	Life Insurance	99	103	79	121	121	111
16-650-5112	Medical/Dental Insurance	26,122	24,388	22,824	34,845	20,000	25,000
16-650-5113	Unemployment Insurance	804	871	834	1,037	1,037	988
16-650-5114	Workers Comp	2,756	7,678	10,881	5,499	5,981	4,631
16-650-5199	(To) From Other Dept	-	-	-	4,165	4,165	-
16-650-5201	Staffing Services	4,051	1,604	-	3,000	3,000	-
16-650-5202	Employment Services	392	232	220	500	500	200
16-650-5203	Travel/ Meals/ Lodging	1,124	612	522	1,000	1,000	1,000
16-650-5204	Training/Seminars/Conferences	985	677	305	1,000	1,000	1,000
16-650-5205	Dues/Memberships	218	681	683	1,000	1,000	1,000
16-650-5206	Employee Appreciation	40	-	-	100	100	-
16-651-5100	Full Time Salary	184,340	197,819	213,839	153,185	150,000	104,428
16-651-5102	Overtime Salary	24,608	13,278	9,806	12,750	18,000	12,500
16-651-5103	SS/Medi Taxes	15,333	15,275	16,276	11,662	11,662	8,734
16-651-5106	KPERS	21,645	19,686	19,213	14,330	14,330	11,611
16-651-5111	Life Insurance	191	212	224	227	227	117
16-651-5112	Medical/Dental Insurance	40,748	51,730	53,363	58,483	40,000	14,788
16-651-5113	Unemployment Insurance	1,120	1,096	1,168	1,270	1,270	628
16-651-5114	Workers Comp	7,997	9,462	6,800	6,395	6,321	2,954
16-651-5201	Staffing Services	3,396	10,270	38,537	6,000	15,000	-
16-651-5202	Employment Services	1,628	334	473	1,000	1,000	300
16-651-5203	Travel/ Meals/ Lodging	1,514	60	-	500	500	300
16-651-5204	Training/Seminars/Conferences	1,401	652	1,198	1,500	1,500	1,000
16-651-5205	Dues/Memberships	252	489	267	500	500	500
16-651-5206	Employee Appreciation	-	-	20	-	-	-
16-653-5100	Full Time Salary	204,423	201,713	199,982	221,386	221,386	235,585

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
16-653-5102	Overtime Salary	15,318	8,402	11,462	10,200	18,000	10,000
16-653-5103	SS/Medi Taxes	15,874	15,000	15,262	17,716	17,716	18,343
16-653-5106	KPERS	22,878	19,593	18,563	21,745	21,745	24,385
16-653-5111	Life Insurance	278	272	233	265	265	273
16-653-5112	Medical/Dental Insurance	51,955	50,607	55,964	72,940	68,000	75,000
16-653-5113	Unemployment Insurance	8,265	1,079	1,097	1,274	1,274	1,319
16-653-5114	Workers Comp	8,542	9,980	7,149	6,491	6,416	6,676
16-653-5199	(To) From Other Dept	-	10,337	4,632	-	-	-
16-653-5201	Staffing Services	29,590	59,729	87,197	60,000	-	-
16-653-5202	Employment Services	2,230	2,197	2,677	1,000	1,000	1,000
16-653-5203	Travel/ Meals/ Lodging	12	37	283	500	500	500
16-653-5204	Training/Seminars/Conferences	1,423	1,213	752	2,000	2,000	2,000
16-653-5205	Dues/Memberships	94	570	56	600	600	600
Personnel Services Totals:		886,438	939,593	990,859	965,371	845,116	791,583

600 - Contractual

16-205-6210	Legal Services	5,190	5,788	7,778	9,000	10,000	9,000
16-209-6214	Other Professional Services	799	1,132	1,163	1,000	1,000	1,200
16-209-6302	Equip Rental/Maintenance Contract	1,774	-	-	-	-	-
16-209-6305	Service Charges	22,504	22,420	22,373	23,000	23,000	23,000
16-650-6102	Electricity	-	-	-	-	20,000	18,000
16-650-6103	Natural Gas	801	531	760	1,000	1,000	1,000
16-650-6104	Telephone	4,143	3,001	4,097	4,300	4,300	4,300
16-650-6105	Other Utility Services	1,842	2,692	3,962	3,000	3,000	3,500
16-650-6212	Payments to Contractors	-	-	-	-	1,000	-
16-650-6214	Other Professional Services	9,650	2,700	4,032	10,000	7,500	6,000
16-650-6215	Other Insurances	3,074	3,470	3,427	3,700	4,000	3,700
16-650-6218	Claims/Losses	500	-	1,000	500	500	500
16-650-6302	Equip Rental/Maintenance Contract	275	447	419	500	500	500
16-651-6102	Electricity	172,156	183,162	213,863	180,000	200,000	200,000
16-651-6103	Natural Gas	4,668	2,483	5,287	5,000	10,000	5,000
16-651-6104	Telephone	2,599	4,147	4,609	4,500	4,500	6,000
16-651-6105	Other Utility Services	400	-	255	-	1,400	1,500
16-651-6212	Payments to Contractors	322	28,028	607,165	100,000	50,000	50,000
16-651-6214	Other Professional Services	21,713	47,242	101,627	30,000	15,000	9,000
16-651-6215	Other Insurances	27,617	26,176	26,744	30,000	30,000	30,000
16-651-6301	Advertising	525	74	-	500	500	200
16-651-6302	Equip Rental/Maintenance Contract	29,540	25,521	21,721	30,000	30,000	20,000
16-653-6102	Electricity	3,261	3,035	2,940	3,300	3,300	3,000
16-653-6103	Natural Gas	1,988	1,101	1,820	3,500	3,500	3,500
16-653-6104	Telephone	1,756	3,226	2,154	3,500	2,000	3,000
16-653-6105	Other Utility Services	480	481	1,768	600	3,000	1,000
16-653-6212	Payments to Contractors	592,232	654,670	865,064	-	13,000	1,000
16-653-6214	Other Professional Services	2,228	6,578	1,873	10,000	11,000	4,000
16-653-6215	Other Insurances	11,049	10,905	11,232	13,000	13,000	12,000
16-653-6220	Engineering Services	(8,032)	64,658	392,739	100,000	100,000	50,000
16-653-6301	Advertising	465	92	76	500	500	100
16-653-6302	Equip Rental/Maintenance Contract	5,196	801	260	3,000	1,000	1,000
16-653-6303	License Fees	-	84	715	500	19,000	18,000
Contractual Totals:		920,718	1,104,643	2,310,921	573,900	586,500	489,000

710 - Commodities

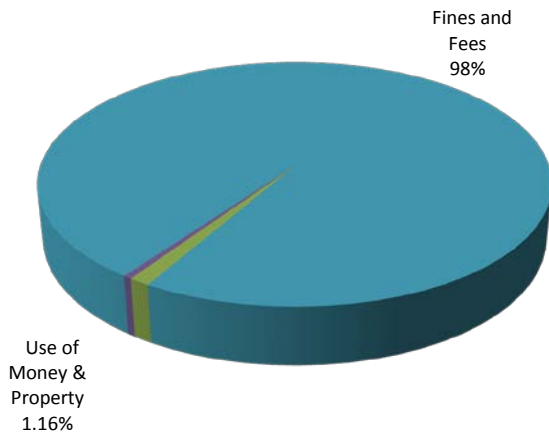
16-209-7100	Office Supplies/Publications	2,761	1,471	1,751	2,500	2,500	2,500
16-209-7101	Other Supplies/Tools	186	62	-	200	200	200
16-209-7110	Postage/Shipping	15,000	13,000	12,000	15,000	15,000	15,000
16-650-7100	Office Supplies/Publications	183	659	190	700	700	700
16-650-7101	Other Supplies/Tools	677	978	3,025	1,000	1,000	1,000
16-650-7102	Clothing/Uniforms	1,304	1,118	960	1,500	1,000	1,500
16-650-7110	Postage/Shipping	124	13	11	100	100	100
16-650-7200	Fuel/Oil	-	116	647	200	500	300
16-650-7201	Equipment Repair/Parts/Maintenance	66	336	265	500	500	500
16-650-7202	Motor Vehicle Repair/Parts	178	1,614	410	1,600	1,600	1,600
16-651-7100	Office Supplies/Publications	1,675	2,859	3,802	3,500	3,500	1,000
16-651-7101	Other Supplies/Tools	10,280	5,925	3,394	10,000	7,000	5,000
16-651-7102	Clothing/Uniforms	3,719	3,327	3,041	4,000	3,000	2,000
16-651-7106	Chemicals	155,688	210,120	228,340	400,000	400,000	300,000

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
16-651-7108	Laboratory Tests/Evaluations	34,047	4,748	4,999	5,000	5,000	5,000
16-651-7110	Postage/Shipping	3,597	2,339	2,877	4,000	4,000	3,000
16-651-7200	Fuel/Oil	326	1,287	1,098	2,000	2,000	2,000
16-651-7201	Equipment Repair/Parts/Maintenance	39,496	111,033	38,710	60,000	20,000	30,000
16-651-7202	Motor Vehicle Repair/Parts	229	927	1,094	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	1,606	1,215	985	2,000	2,000	1,000
16-651-7205	Materials	-	812	-	-	-	-
16-653-7100	Office Supplies/Publications	1,324	952	156	1,500	500	500
16-653-7101	Other Supplies/Tools	80,413	100,363	134,165	100,000	100,000	100,000
16-653-7102	Clothing/Uniforms	5,970	4,466	4,799	6,000	6,000	6,000
16-653-7106	Chemicals	938	(10)	-	1,000	1,000	100
16-653-7110	Postage/Shipping	144	174	92	200	200	100
16-653-7200	Fuel/Oil	12,045	9,416	13,020	15,000	15,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenance	10,622	11,503	17,989	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	11,292	8,653	6,072	9,000	15,000	9,000
16-653-7204	Building Materials/Repairs	1,568	938	1,336	2,000	2,000	500
16-653-7205	Materials	19,861	8,642	18,394	10,000	10,000	8,000
16-653-7209	Meter/Hydrant Parts	17,976	9,032	-	10,000	10,000	-
16-880-7302	Sales Tax Expense	(4)	(5)	(4)	-	200	-
Commodities Totals:		433,291	518,082	503,618	689,500	650,500	532,600
740 - Capital Outlay							
16-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
16-209-7504	Computer Equipment	1,398	5,332	4,689	1,500	2,000	2,000
16-209-7505	Computer Software	24,570	21,063	22,399	22,000	22,000	22,500
16-650-7406	Office Equipment/Furniture	2,800	800	100	1,000	1,000	200
16-650-7504	Computer Equipment	4,405	2,375	2,528	5,000	3,000	5,000
16-650-7505	Computer Software	4,260	201	1,308	4,000	1,200	4,000
16-651-7402	Capital Improvement	-	-	-	-	-	250,000
16-651-7405	Machinery/Equipment	136,929	31,537	29,179	32,000	35,000	-
16-651-7503	Audio/Visual Equipment	-	-	-	-	14,500	-
16-651-7505	Computer Software	-	262	225	500	500	500
16-653-7402	Capital Improvement	-	-	-	-	-	1,000,000
16-653-7403	Motor Vehicles	50,429	-	-	76,000	76,000	-
16-653-7405	Machinery/Equipment	34,396	725	1,856	14,000	20,000	-
16-653-7505	Computer Software	3,359	1,182	614	500	500	500
Capital Outlay Totals:		262,546	67,768	62,900	156,500	175,700	1,284,700
800 - Transfers							
16-651-8002	Transfer to CIP	2,113,520	5,198,991	12,799,290	1,000,000	1,840,500	-
16-653-8002	Transfer to CIP	-	-	-	450,000	450,000	-
16-880-8000	Transfer to Other Fund	15,000	475,000	175,000	475,000	475,000	475,000
16-880-8110	Distribution to Other Agency	15,337	18,942	24,833	20,000	20,000	20,000
Transfers Totals:		2,143,857	5,692,932	12,999,123	1,945,000	2,785,500	495,000
900 - Debt Service							
16-880-9100	Principal Payment	34,971	36,195	37,462	881,255	458,000	893,986
16-880-9101	Interest Payment	22,611	21,510	211,436	531,277	495,000	520,157
16-880-9103	Agency Fees	2,536	2,413	30,742	78,421	73,000	76,810
Debt Service Totals:		60,118	60,118	279,640	1,490,953	1,026,000	1,490,953
Expense Totals:		4,706,968	8,383,136	17,147,061	5,821,224	6,069,316	5,083,836
16 - WATER FUND Totals:		(949,097)	47,516	1,068,745	(801,524)	1,339,154	(677,536)

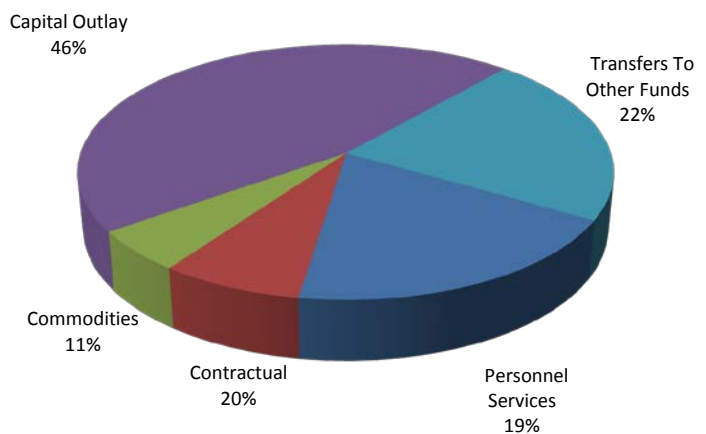
**Sewer Fund- 18
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	2,310,240	2,830,583	3,086,785	2,753,086	3,517,568	3,305,387
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	2,176	2,956	15,820	4,000	35,000	25,000
Services Revenue	23,195	11,074	9,916	15,000	100	10,000
Fines and Fees	1,890,647	1,915,976	1,969,381	1,919,000	1,919,000	2,119,500
Other Revenue Sources	118	-	601	-	200	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,916,136	1,930,006	1,995,717	1,938,000	1,954,300	2,154,500
Total Available	4,226,376	4,760,588	5,082,502	4,691,086	5,471,868	5,459,887
Expenditures:						
Personnel Services	519,205	549,127	538,026	598,548	578,681	591,413
Contractual	190,521	166,737	181,788	339,850	242,950	231,800
Commodities	148,451	200,031	147,439	213,050	154,350	162,450
Capital Outlay	147,616	32,909	22,683	15,500	15,500	1,431,500
Transfers To Other Funds	390,000	725,000	675,000	3,175,000	1,175,000	675,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,395,793	1,673,803	1,564,935	4,341,948	2,166,481	3,092,163
Receipts Over(Under) Expenditures	520,343	256,202	430,783	(2,403,948)	(212,181)	(937,663)
Unencumbered Cash December 31	2,830,583	3,086,785	3,517,568	349,138	3,305,387	2,367,724

2019 Receipts



2019 Expenditures



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
18 - SEWER FUND							
Revenue							
430 - Use of Money & Property							
18-100-4350	Interest Income	2,176	2,956	15,820	4,000	35,000	25,000
Use of Money & Property Totals:		2,176	2,956	15,820	4,000	35,000	25,000
450 - Services Revenue							
18-100-4505	Misc Sewer Revenue	23,195	11,074	9,916	15,000	100	10,000
Services Revenue Totals:		23,195	11,074	9,916	15,000	100	10,000
460 - Fines and Fees							
18-100-4607	Utilities Penalty	18,391	19,375	20,171	19,000	19,000	19,500
18-100-4620	Sewage Collection Fees	1,872,255	1,896,601	1,949,210	1,900,000	1,900,000	2,100,000
Fines and Fees Totals:		1,890,647	1,915,976	1,969,381	1,919,000	1,919,000	2,119,500
470 - Other Revenue Sources							
18-660-4700	Refund of Expenditure	72	-	456	-	200	-
18-660-4880	Sale of Materials	46	-	145	-	-	-
Other Revenue Sources Totals:		118	-	601	-	200	-
Revenue Totals:		1,916,136	1,930,006	1,995,717	1,938,000	1,954,300	2,154,500
Expense							
500 - Personnel Services							
18-209-5204	Training/Seminars/Conferences	4,848	4,892	4,941	4,900	4,900	4,900
18-650-5100	Full Time Salary	122,724	138,791	134,321	160,694	125,000	139,899
18-650-5102	Overtime Salary	2,064	1,605	1,325	510	1,000	500
18-650-5103	SS/Medi Taxes	9,144	10,349	10,043	12,332	9,000	11,874
18-650-5105	Retirement	-	-	-	-	-	18,238
18-650-5106	KPERS	12,995	13,150	11,875	15,137	12,000	15,786
18-650-5111	Life Insurance	77	83	67	98	98	90
18-650-5112	Medical/Dental Insurance	20,047	19,548	18,902	28,083	18,000	20,000
18-650-5113	Unemployment Insurance	669	740	718	886	886	854
18-650-5114	Workers Comp	2,756	7,678	-	4,711	5,927	6,000
18-650-5199	(To) From Other Dept	-	-	-	3,570	3,570	-
18-660-5100	Full Time Salary	107,526	117,415	122,405	124,852	124,852	130,064
18-660-5102	Overtime Salary	12,562	11,844	8,604	6,630	6,630	6,500
18-660-5103	SS/Medi Taxes	8,582	9,157	9,289	10,058	10,058	10,201
18-660-5106	KPERS	12,496	12,103	11,463	12,346	12,346	13,561
18-660-5111	Life Insurance	100	113	114	113	113	117
18-660-5112	Medical/Dental Insurance	24,602	28,403	31,933	35,105	35,105	37,202
18-660-5113	Unemployment Insurance	639	656	666	723	723	733
18-660-5114	Workers Comp	1,176	2,521	1,965	3,184	1,726	3,065
18-660-5201	Staffing Services	7,268	3,337	-	5,000	5,000	-
18-660-5202	Employment Services	1,154	727	256	1,000	1,000	300
18-660-5203	Travel/ Meals/ Lodging	349	459	461	500	500	500
18-660-5204	Training/Seminars/Conferences	904	3,173	1,370	3,200	3,200	2,000
18-660-5205	Dues/Memberships	72	121	225	200	400	300
18-661-5100	Full Time Salary	106,953	107,903	111,482	104,640	125,000	105,815
18-661-5102	Overtime Salary	8,218	4,812	4,682	3,060	7,000	3,000
18-661-5103	SS/Medi Taxes	8,315	8,055	8,381	8,239	10,000	8,128
18-661-5106	KPERS	11,988	10,436	10,184	10,113	13,000	10,806
18-661-5111	Life Insurance	113	115	115	113	113	117
18-661-5112	Medical/Dental Insurance	25,048	24,873	29,324	30,991	35,000	36,184
18-661-5113	Unemployment Insurance	613	578	601	593	593	584
18-661-5114	Workers Comp	1,035	2,037	1,646	2,667	1,441	2,495
18-661-5201	Staffing Services	855	1,385	-	2,000	2,000	-
18-661-5202	Employment Services	140	74	53	200	200	100
18-661-5204	Training/Seminars/Conferences	3,081	1,970	591	2,000	2,000	1,000
18-661-5205	Dues/Memberships	92	25	25	100	300	500
Personnel Services Totals:		519,205	549,127	538,026	598,548	578,681	591,413

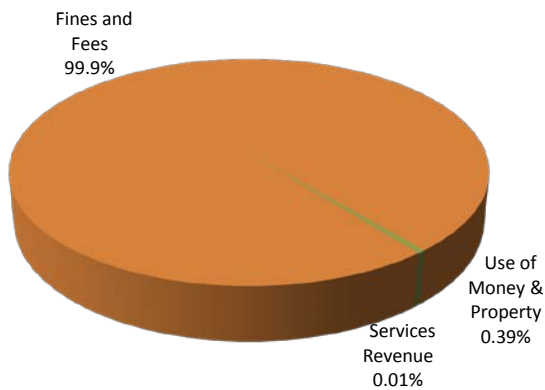
Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
600 - Contractual							
18-209-6214	Other Professional Services	511	544	570	550	550	600
18-209-6305	Service Charges	11,252	11,210	11,015	11,300	11,300	11,500
18-650-6214	Other Professional Services	7,537	-	-	-	-	-
18-650-6215	Other Insurances	84	79	81	100	100	100
18-660-6102	Electricity	94,190	95,965	93,868	100,000	95,000	100,000
18-660-6103	Natural Gas	17,604	9,110	15,221	20,000	13,000	15,000
18-660-6104	Telephone	1,876	2,222	1,414	2,500	2,000	1,600
18-660-6105	Other Utility Services	-	361	1,693	400	1,700	2,000
18-660-6212	Payments to Contractors	9,549	3,293	6,433	-	1,200	-
18-660-6214	Other Professional Services	8,096	5,818	11,302	25,000	10,000	12,000
18-660-6215	Other Insurances	15,828	14,625	14,907	16,000	16,000	15,000
18-660-6220	Engineering Services	-	-	-	100,000	50,000	50,000
18-660-6302	Equip Rental/Maintenance Contract	299	84	84	1,000	500	100
18-660-6303	License Fees	1,280	1,363	445	1,500	1,500	1,000
18-661-6102	Electricity	1,206	1,123	1,087	1,200	1,200	1,200
18-661-6103	Natural Gas	735	407	673	1,000	1,000	800
18-661-6104	Telephone	1,154	886	701	1,000	1,000	800
18-661-6105	Other Utility Services	80	480	238	500	500	300
18-661-6212	Payments to Contractors	7,233	3,500	14,329	-	20,000	10,000
18-661-6214	Other Professional Services	5,410	10,821	1,214	50,000	9,000	4,000
18-661-6215	Other Insurances	3,741	4,644	5,479	4,800	6,000	4,800
18-661-6301	Advertising	320	-	-	400	400	-
18-661-6302	Equip Rental/Maintenance Contract	2,537	200	1,032	2,600	1,000	1,000
	Contractual Totals:	190,521	166,737	181,788	339,850	242,950	231,800
710 - Commodities							
18-209-7100	Office Supplies/Publications	1,239	883	895	900	900	900
18-209-7110	Postage/Shipping	9,000	7,800	7,200	9,000	9,000	9,000
18-660-7100	Office Supplies/Publications	52	986	611	800	800	600
18-660-7101	Other Supplies/Tools	4,364	4,421	3,390	5,000	4,000	5,000
18-660-7102	Clothing/Uniforms	1,781	2,166	1,577	2,500	1,600	1,500
18-660-7108	Laboratory Tests/Evaluations	10,652	11,583	10,622	15,000	12,000	16,000
18-660-7110	Postage/Shipping	235	344	247	400	400	400
18-660-7112	Laboratory Supplies	5,919	14,389	15,422	15,000	15,000	16,000
18-660-7200	Fuel/Oil	4,432	5,000	2,989	5,000	1,800	3,000
18-660-7201	Equipment Repair/Parts/Maintenance	62,934	100,858	48,332	100,000	50,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	282	1,545	573	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	610	6,131	1,058	7,000	9,000	3,000
18-661-7100	Office Supplies/Publications	375	888	804	400	800	400
18-661-7101	Other Supplies/Tools	16,371	6,804	25,606	15,000	8,000	7,000
18-661-7102	Clothing/Uniforms	1,701	1,133	1,305	1,500	1,500	1,000
18-661-7110	Postage/Shipping	-	12	203	150	150	50
18-661-7200	Fuel/Oil	8,053	3,057	8,075	4,000	12,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenance	14,244	20,225	12,756	22,000	18,000	22,000
18-661-7202	Motor Vehicle Repair/Parts	733	11,522	4,768	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	1,256	284	406	1,400	1,400	300
18-661-7205	Materials	4,217	-	600	1,000	1,000	300
	Commodities Totals:	148,451	200,031	147,439	213,050	154,350	162,450
740 - Capital Outlay							
18-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
18-209-7504	Computer Equipment	1,144	5,148	4,258	2,000	2,000	2,500
18-209-7505	Computer Software	17,542	12,994	13,824	11,500	11,500	14,000
18-650-7505	Computer Software	2,500	-	1,500	-	-	-
18-660-7403	Motor Vehicles	-	-	-	-	-	28,000
18-660-7405	Machinery/Equipment	50,163	9,900	-	-	-	-
18-660-7504	Computer Equipment	782	445	769	1,000	1,000	1,000
18-660-7505	Computer Software	-	131	405	1,000	1,000	1,000
18-661-7402	Capital Improvement	-	-	-	-	-	1,200,000
18-661-7403	Motor Vehicles	49,500	-	-	-	-	110,000
18-661-7405	Machinery/Equipment	25,986	-	1,928	-	-	75,000
	Capital Outlay Totals:	147,616	32,909	22,683	15,500	15,500	1,431,500

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
800 - Transfers							
18-660-8002	Transfer to CIP	-	-	-	2,250,000	500,000	-
18-661-8002	Transfer to CIP	-	-	-	250,000	-	-
18-880-8000	Transfer to Other Fund	390,000	725,000	675,000	675,000	675,000	675,000
Transfers Totals:		390,000	725,000	675,000	3,175,000	1,175,000	675,000
Expense Totals:		1,395,793	1,673,803	1,564,935	4,341,948	2,166,481	3,092,163
18 - SEWER FUND Totals:		520,343	256,202	430,783	(2,403,948)	(212,181)	(937,663)

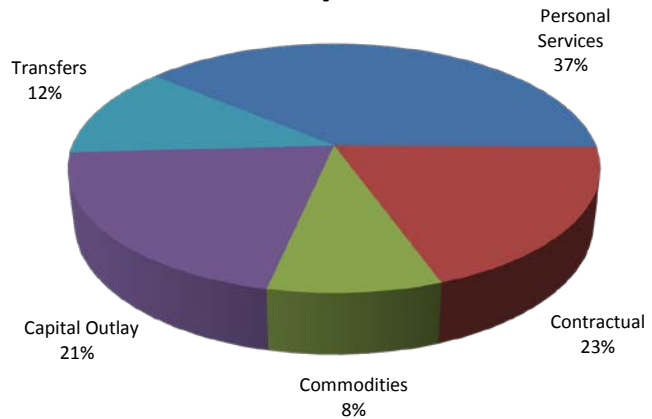
**Sanitation Fund-19
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	547,125	776,342	901,617	633,079	759,010	700,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	696	915	4,518	1,000	7,000	6,000
Intergovernmental	-	-	-	-	2,500	-
Services Revenue	137	234	242	200	200	200
Fines and Fees	1,473,214	1,500,274	1,502,029	1,493,500	1,523,500	1,521,500
Other Revenue Sources	482	93	1,567	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,474,529	1,501,516	1,508,356	1,494,700	1,533,200	1,527,700
Total Available	2,021,654	2,277,858	2,409,972	2,127,779	2,292,210	2,227,984
Expenditures:						
Personnel Services	551,209	586,469	641,431	710,638	568,976	647,394
Contractual	306,008	314,062	318,140	370,550	321,250	320,475
Commodities	111,906	99,905	131,995	117,050	120,800	147,150
Capital Outlay	131,189	75,804	359,397	373,300	373,300	342,500
Transfers	145,000	300,000	200,000	200,000	207,600	200,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,245,312	1,376,241	1,650,963	1,771,538	1,591,926	1,657,519
Receipts Over(Under) Expenditures	229,217	125,275	(142,607)	(276,838)	(58,726)	(129,819)
Unencumbered Cash December 31	776,342	901,617	759,010	356,241	700,284	570,465

2019 Receipts



2019 Expenditures



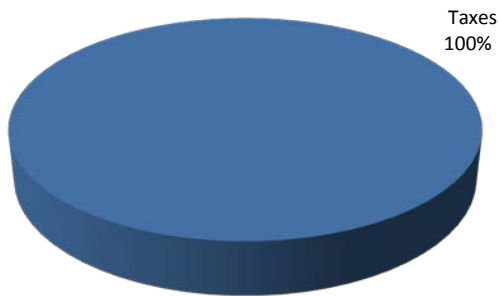
Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
19 - SANITATION FUND							
Revenue							
430 - Use of Money & Property							
19-100-4350	Interest Income	696	915	4,518	1,000	7,000	6,000
Use of Money & Property Totals:		696	915	4,518	1,000	7,000	6,000
440 - Intergovernmental							
19-100-4461	Miscellaneous Grants	-	-	-	-	2,500	-
Intergovernmental Totals:		-	-	-	-	2,500	-
450 - Services Revenue							
19-100-4505	Misc Service Charge	137	234	242	200	200	200
Services Revenue Totals:		137	234	242	200	200	200
460 - Fines and Fees							
19-100-4607	Utilities Penalty	13,582	14,509	14,738	13,500	13,500	14,500
19-100-4630	Garbage Collection Fees	1,443,788	1,467,756	1,481,181	1,470,000	1,500,000	1,500,000
19-100-4632	Flatbed Service	15,793	17,958	5,960	10,000	10,000	7,000
19-100-4633	Misc. Refuse Fees	50	50	150	-	-	-
Fines and Fees Totals:		1,473,214	1,500,274	1,502,029	1,493,500	1,523,500	1,521,500
470 - Other Revenue Sources							
19-541-4700	Refund of Expenditure	-	-	1,276	-	-	-
19-541-4880	Sale of Materials	482	93	291	-	-	-
Other Revenue Sources Totals:		482	93	1,567	-	-	-
Revenue Totals:		1,474,529	1,501,516	1,508,356	1,494,700	1,533,200	1,527,700
Expense							
500 - Personnel Services							
19-209-5204	Training/Seminars/Conferences	3,232	3,261	3,294	3,200	3,200	3,500
19-540-5100	Full Time Salary	161,437	175,746	171,652	178,621	160,000	102,002
19-540-5102	Overtime Salary	5,060	4,242	3,840	-	5,000	3,500
19-540-5103	SS/Medi Taxes	12,237	13,293	13,006	13,665	13,665	7,990
19-540-5105	Retirement	-	-	-	-	-	1,524
19-540-5106	KPERS	17,335	16,858	15,365	16,773	16,773	10,622
19-540-5111	Life Insurance	123	130	112	129	129	68
19-540-5112	Medical/Dental Insurance	25,639	24,438	24,042	28,235	23,000	20,105
19-540-5113	Unemployment Insurance	895	953	931	982	982	574
19-540-5114	Workers Comp	2,756	7,678	5,440	12,873	5,927	6,973
19-540-5199	(To) From Other Dept	-	-	-	2,975	2,975	-
19-541-5100	Full Time Salary	201,274	208,437	195,659	260,983	200,000	301,354
19-541-5102	Overtime Salary	10,144	8,572	10,911	15,300	15,300	15,000
19-541-5103	SS/Medi Taxes	15,271	15,539	14,869	21,136	18,000	23,595
19-541-5106	KPERS	21,944	19,569	17,677	25,943	20,000	31,368
19-541-5111	Life Insurance	279	286	266	363	363	390
19-541-5112	Medical/Dental Insurance	53,014	57,631	60,486	106,680	60,000	90,553
19-541-5113	Unemployment Insurance	2,029	1,116	1,052	1,520	1,520	1,696
19-541-5114	Workers Comp	16,813	21,826	15,634	18,810	14,042	20,580
19-541-5199	(To) From Other Dept	-	4,194	84,657	-	-	-
19-541-5202	Employment Services	1,221	1,707	2,281	1,500	2,000	3,000
19-541-5203	Travel/ Meals/ Lodging	73	264	154	250	2,500	300
19-541-5204	Training/Seminars/Conferences	376	126	46	500	3,000	500
19-541-5205	Dues/Memberships	56	90	56	200	600	2,200
19-541-5206	Employee Appreciation	-	514	-	-	-	-
Personnel Services Totals:		551,209	586,469	641,431	710,638	568,976	647,394
600 - Contractual							
19-209-6214	Other Professional Services	365	390	407	400	400	425
19-209-6305	Service Charges	11,252	11,210	11,015	11,200	12,000	11,500
19-541-6102	Electricity	4,419	4,958	4,778	5,000	5,000	5,000
19-541-6103	Natural Gas	3,943	1,508	3,850	5,000	5,000	4,000
19-541-6104	Telephone	289	308	351	300	400	400
19-541-6105	Other Utility Services	750	750	1,259	800	1,600	1,300
19-541-6212	Payments to Contractors	245,769	251,580	237,055	300,000	250,000	250,000
19-541-6214	Other Professional Services	23,371	31,842	49,448	35,000	35,000	35,000

Account Number	Account Name	2015	2016	2017	2018	2018	2019
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
19-541-6215	Other Insurances	7,967	7,216	9,106	7,500	10,000	7,500
19-541-6218	Claims/Losses	1,004	-	-	-	-	-
19-541-6301	Advertising	6,008	3,746	325	4,000	500	4,000
19-541-6302	Equip Rental/Maintenance Contract	206	514	452	1,300	1,300	1,300
19-541-6303	License Fees	665	42	94	50	50	50
Contractual Totals:		306,008	314,062	318,140	370,550	321,250	320,475
710 - Commodities							
19-209-7100	Office Supplies/Publications	837	588	596	500	500	600
19-209-7110	Postage/Shipping	6,000	5,200	4,800	6,000	6,000	6,000
19-541-7100	Office Supplies/Publications	268	346	239	500	750	500
19-541-7101	Other Supplies/Tools	21,580	15,936	20,567	15,000	8,000	15,000
19-541-7102	Clothing/Uniforms	5,530	4,982	5,233	6,000	6,000	6,000
19-541-7110	Postage/Shipping	18	2	5	50	50	50
19-541-7200	Fuel/Oil	50,364	42,814	50,952	50,000	58,000	50,000
19-541-7201	Equipment Repair/Parts/Maintenance	4,982	1,880	1,433	5,000	5,000	5,000
19-541-7202	Motor Vehicle Repair/Parts	19,369	27,031	45,482	30,000	30,000	60,000
19-541-7204	Building Materials/Repairs	2,958	1,126	2,687	4,000	6,500	4,000
Commodities Totals:		111,906	99,905	131,995	117,050	120,800	147,150
740 - Capital Outlay							
19-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
19-209-7504	Computer Equipment	1,017	5,056	3,567	2,000	2,000	3,500
19-209-7505	Computer Software	7,028	7,682	8,176	7,800	7,800	8,500
19-541-7402	Capital Improvement	-	-	-	-	-	125,000
19-541-7403	Motor Vehicles	48,044	-	-	113,000	113,000	150,000
19-541-7405	Machinery/Equipment	75,100	58,381	347,205	250,000	250,000	55,000
19-541-7505	Computer Software	-	393	450	500	500	500
Capital Outlay Totals:		131,189	75,804	359,397	373,300	373,300	342,500
800 - Transfers							
19-880-8000	Transfer to Other Fund	145,000	300,000	200,000	200,000	200,000	200,000
19-880-8002	Transfer to CIP	-	-	-	-	7,600	-
Transfers Totals:		145,000	300,000	200,000	200,000	207,600	200,000
Expense Totals:		1,245,312	1,376,241	1,650,963	1,771,538	1,591,926	1,657,519
19 - SANITATION FUND Totals:		229,217	125,275	(142,607)	(276,838)	(58,726)	(129,819)

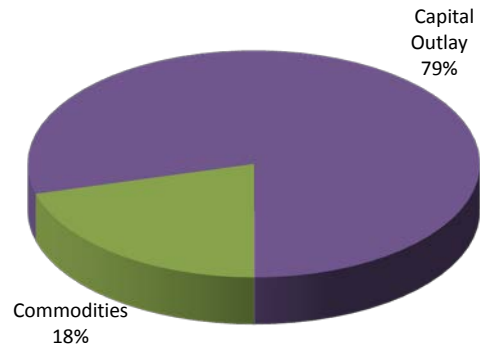
**Special Recreation Fund- 20
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	19,973	19,284	28,478	25,764	29,071	11,345
Receipts:						
Taxes	10,545	12,095	12,885	12,274	12,274	12,757
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	10,545	12,095	12,885	12,274	12,274	12,757
Total Available	30,518	31,378	41,364	38,038	41,345	24,102
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	11,234	2,900	12,292	5,000	5,000	5,000
Capital Outlay	-	-	-	25,000	25,000	19,102
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	11,234	2,900	12,292	30,000	30,000	24,102
Receipts Over(Under) Expenditures	(689)	9,195	593	(17,726)	(17,726)	(11,345)
Unencumbered Cash December 31	19,284	28,478	29,071	8,038	11,345	0

2019 Receipts



2019 Expenditures

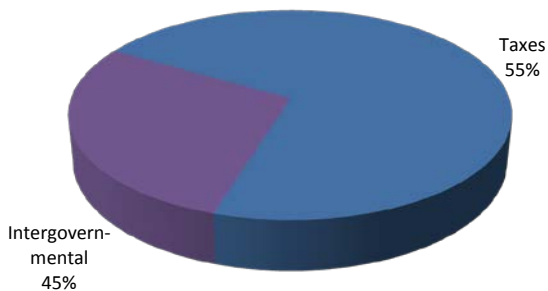


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
20 - SPECIAL RECREATION FUND							
Revenue							
410 - Taxes							
20-100-4125	Liquor Enforcement Tax	10,545	12,095	12,885	12,274	12,274	12,757
	Taxes Totals:	10,545	12,095	12,885	12,274	12,274	12,757
	Revenue Totals:	10,545	12,095	12,885	12,274	12,274	12,757
Expense							
710 - Commodities							
20-530-7101	Other Supplies/Tools	11,234	2,900	12,292	5,000	5,000	5,000
	Commodities Totals:	11,234	2,900	12,292	5,000	5,000	5,000
740 - Capital Outlay							
20-530-7405	Machinery/Equipment	-	-	-	25,000	25,000	19,102
	Capital Outlay Totals:	-	-	-	25,000	25,000	19,102
	Expense Totals:	11,234	2,900	12,292	30,000	30,000	24,102
	20 - SPECIAL RECREATION FUND Totals:	(689)	9,195	593	(17,726)	(17,726)	(11,345)

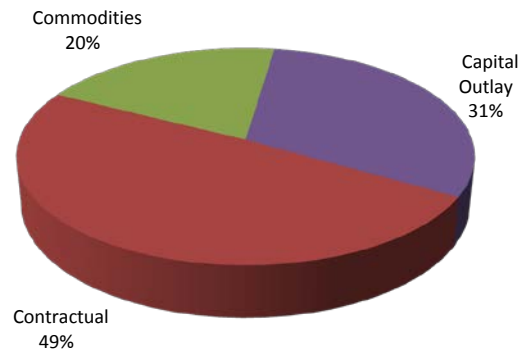
**Special Street Fund-21
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	248,296	444,956	771,132	99,233	293,279	261,346
Receipts:						
Taxes	375,921	377,079	377,291	373,490	374,790	376,160
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	144,832	598,885	300,000	330,000	150,000
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	266,859	13,318	311,183	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	642,779	535,229	1,287,358	673,490	704,790	526,160
Total Available	891,075	980,184	2,058,490	772,723	998,069	787,506
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	4,300	76,713	1,363,030	45,000	61,500	387,506
Commodities	290,856	122,372	402,181	175,000	125,000	156,000
Capital Outlay	150,964	9,968	-	50,000	47,500	244,000
Transfers	-	-	-	502,723	502,723	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	446,120	209,052	1,765,211	772,723	736,723	787,506
Receipts Over(Under) Expenditures	196,660	326,176	(477,853)	(99,233)	(31,933)	(261,346)
Unencumbered Cash December 31	444,956	771,132	293,279	-	261,346	-

2019 Receipts



2019 Expenditures

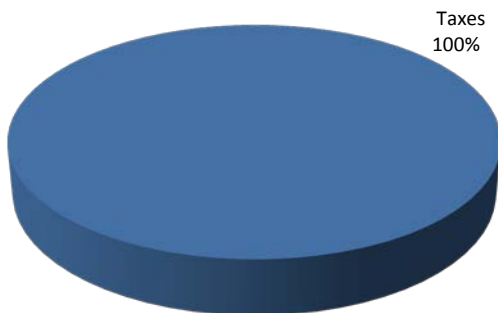


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
21 - SPECIAL STREET FUND							
Revenue							
410 - Taxes							
21-100-4126	Highway/Gas Tax	321,893	322,910	322,578	325,090	325,860	327,050
21-100-4136	County Gas Tax	54,027	54,169	54,713	48,400	48,930	49,110
	Taxes Totals:	375,921	377,079	377,291	373,490	374,790	376,160
440 - Intergovernmental							
21-100-4461	Miscellaneous Grants	-	144,832	598,885	300,000	330,000	150,000
	Intergovernmental Totals:	-	144,832	598,885	300,000	330,000	150,000
470 - Other Revenue Sources							
21-100-4700	Refund of Expenditure	266,859	-	-	-	-	-
21-100-4900	Transfer from Other Fund	-	-	311,183	-	-	-
21-542-4702	Insurance Recovery	-	13,318	-	-	-	-
	Other Revenue Sources Totals:	266,859	13,318	311,183	-	-	-
	Revenue Totals:	642,779	535,229	1,287,358	673,490	704,790	526,160
Expense							
600 - Contractual							
21-542-6212	Payments to Contractors	-	76,713	1,360,440	-	16,500	382,506
21-542-6214	Other Professional Services	4,300	-	2,590	45,000	45,000	5,000
	Contractual Totals:	4,300	76,713	1,363,030	45,000	61,500	387,506
710 - Commodities							
21-542-7200	Fuel/Oil	40,591	39,434	37,878	50,000	30,000	40,000
21-542-7201	Equipment Repair/Parts/Maintenance	53,304	39,623	47,756	50,000	30,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	30,287	9,999	12,114	20,000	10,000	15,000
21-542-7204	Building Materials/Repairs	2,747	70	-	5,000	5,000	1,000
21-542-7205	Materials	163,927	33,246	304,433	50,000	50,000	50,000
	Commodities Totals:	290,856	122,372	402,181	175,000	125,000	156,000
740 - Capital Outlay							
21-542-7402	Capital Improvement	-	-	-	-	-	160,000
21-542-7403	Motor Vehicles	-	-	-	-	47,500	29,000
21-542-7405	Machinery/Equipment	150,964	9,968	-	50,000	-	55,000
	Capital Outlay Totals:	150,964	9,968	-	50,000	47,500	244,000
800 - Transfers							
21-542-8002	Transfer to CIP	-	-	-	502,723	502,723	-
	Transfers Totals:	-	-	-	502,723	502,723	-
	Expense Totals:	446,120	209,052	1,765,211	772,723	736,723	787,506
	21 - SPECIAL STREET FUND Totals:	196,660	326,176	(477,853)	(99,233)	(31,933)	(261,346)

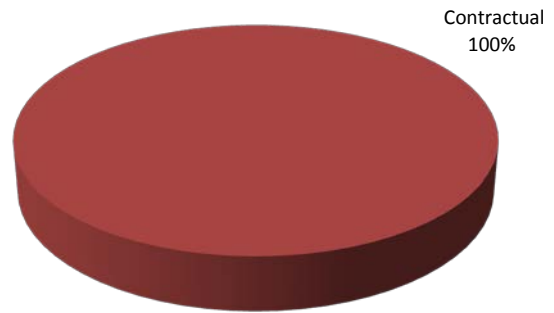
Tourism & Convention Fund- 23
Fiscal Year 2019

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	52,293	43,864	43,864	30,364	24,462	15,962
Receipts:						
Taxes	120,633	125,623	101,614	120,000	120,000	105,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	120,633	125,623	101,614	120,000	120,000	105,000
Total Available	172,926	169,487	145,478	150,364	144,462	120,962
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	129,062	125,623	121,016	128,500	128,500	120,962
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	129,062	125,623	121,016	128,500	128,500	120,962
Receipts Over(Under) Expenditures	(8,429)	0	(19,402)	(8,500)	(8,500)	(15,962)
Unencumbered Cash December 31	43,864	43,864	24,462	21,864	15,962	-

2019 Receipts



2019 Expenditures

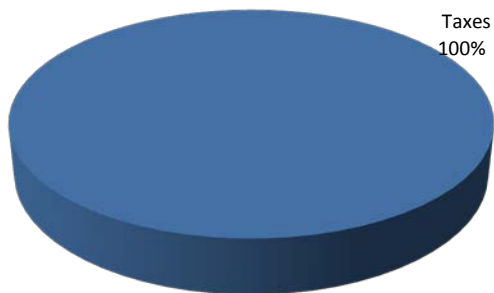


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
23 - CONVENTION AND TOURISM FUND							
Revenue							
410 - Taxes							
23-100-4127	Transient Guest Tax	120,633	125,623	101,614	120,000	120,000	105,000
Taxes Totals:		120,633	125,623	101,614	120,000	120,000	105,000
Revenue Totals:		120,633	125,623	101,614	120,000	120,000	105,000
Expense							
600 - Contractual							
23-773-6212	Payments to Contractors	59,062	72,954	66,016	71,500	71,500	63,962
23-773-6217	Contributions	70,000	52,668	55,000	55,000	55,000	55,000
23-773-6301	Advertising	-	-	-	2,000	2,000	2,000
Contractual Totals:		129,062	125,623	121,016	128,500	128,500	120,962
Expense Totals:		129,062	125,623	121,016	128,500	128,500	120,962
23 - CONVENTION AND TOURISM FUND Totals:		(8,429)	-	(19,402)	(8,500)	(8,500)	(15,962)

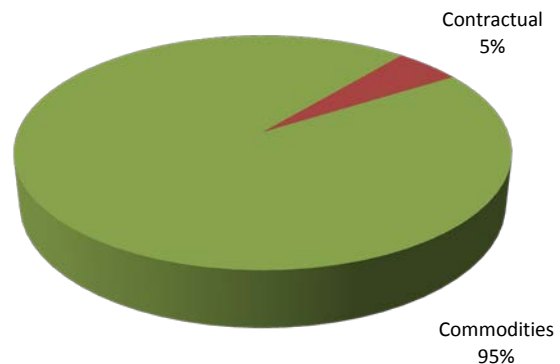
**Special Alcohol Fund- 26
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	57,375	59,043	60,068	51,484	74,243	73,717
Receipts:						
Taxes	10,545	12,095	12,885	12,274	12,274	12,757
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	8,872	3,728	7,490	-	7,200	-
Transfers In	-	-	-	-	-	-
Total Receipts	19,417	15,823	20,375	12,274	19,474	12,757
Total Available	76,792	74,866	80,443	63,758	93,717	86,474
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	1,000	-	-	1,000	1,000	1,000
Commodities	16,749	14,798	6,200	19,000	19,000	19,000
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	17,749	14,798	6,200	20,000	20,000	20,000
Receipts Over(Under) Expenditures	1,668	1,025	14,175	(7,726)	(526)	(7,243)
Unencumbered Cash December 31	59,043	60,068	74,243	43,758	73,717	66,474

2019 Receipts



2019 Expenditures

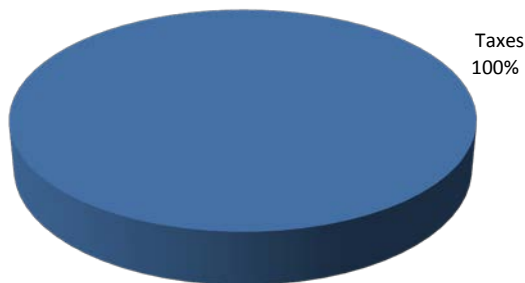


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
26 - SPECIAL ALCOHOL FUND							
Revenue							
410 - Taxes							
26-100-4125	Liquor Enforcement Tax	10,545	12,095	12,885	12,274	12,274	12,757
	Taxes Totals:	10,545	12,095	12,885	12,274	12,274	12,757
470 - Other Revenue Sources							
26-100-4701	Contributions/Donations	8,872	3,728	7,490	-	7,200	-
	Other Revenue Sources Totals:	8,872	3,728	7,490	-	7,200	-
	Revenue Totals:	19,417	15,823	20,375	12,274	19,474	12,757
Expense							
600 - Contractual							
26-100-6217	Contributions	1,000	-	-	1,000	1,000	1,000
	Contractual Totals:	1,000	-	-	1,000	1,000	1,000
710 - Commodities							
26-100-7101	Other Supplies/Tools	16,749	14,798	6,200	19,000	19,000	19,000
	Commodities Totals:	16,749	14,798	6,200	19,000	19,000	19,000
	Expense Totals:	17,749	14,798	6,200	20,000	20,000	20,000
	26 - SPECIAL ALCOHOL FUND Totals:	1,668	1,025	14,175	(7,726)	(526)	(7,243)

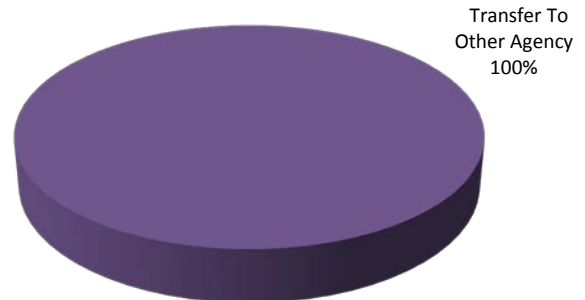
**Public Library Fund-27
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	982	0	0	0	0	0
Receipts:						
Taxes	333,735	345,317	353,597	366,250	366,250	371,600
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	333,735	345,317	353,597	366,250	366,250	371,600
Total Available	334,717	345,317	353,597	366,250	366,250	371,600
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	334,717	345,317	353,597	366,250	366,250	371,600
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	334,717	345,317	353,597	366,250	366,250	371,600
Receipts Over(Under) Expenditures	(982)	-	-	-	-	-
Unencumbered Cash December 31	0	0	0	0	0	0

2019 Receipts



2019 Expenditures

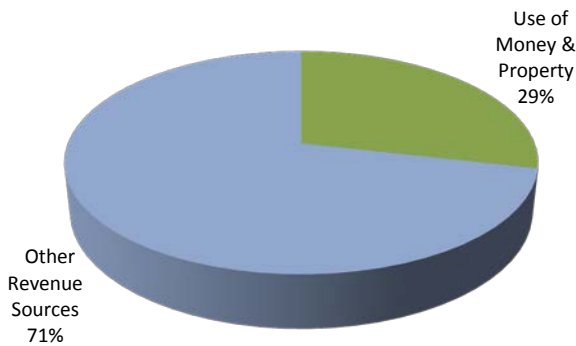


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
27 - PUBLIC LIBRARY FUND							
Revenue							
410 - Taxes							
27-100-4100	Neighborhood Revitalization	(8,665)	(4,091)	(7,709)	(5,500)	(5,500)	(8,000)
27-100-4101	Current Property Tax	288,618	293,497	306,640	316,740	325,134	321,090
27-100-4102	Motor Vehicle Tax	43,945	44,255	42,969	43,576	35,182	47,268
27-100-4103	RV Tax	408	411	408	404	404	479
27-100-4104	16/20 M Veh	1,263	820	746	208	208	357
27-100-4106	Delinquent Property Tax	8,132	10,422	10,537	10,000	10,000	10,000
27-100-4107	Excise Tax	34	2	6	-	-	-
27-100-4108	Commercial Vehicle Tax	-	-	-	822	822	406
	Taxes Totals:	333,735	345,317	353,597	366,250	366,250	371,600
	Revenue Totals:	333,735	345,317	353,597	366,250	366,250	371,600
Expense							
800 - Transfers							
27-100-8110	Distribution to Other Agency	334,717	345,317	353,597	366,250	366,250	371,600
	Transfers Totals:	334,717	345,317	353,597	366,250	366,250	371,600
	Expense Totals:	334,717	345,317	353,597	366,250	366,250	371,600
	27 - PUBLIC LIBRARY FUND Totals:	(982)	-	-	-	-	-

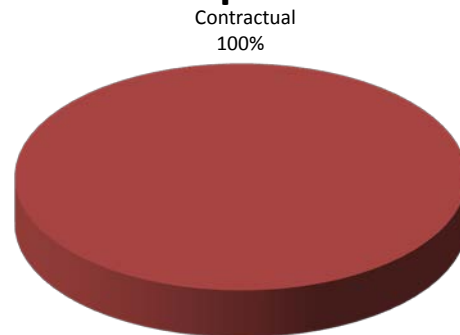
**Land Bank Fund-31
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	1,000
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	2,500
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	3,500
Total Available	-	-	-	-	-	3,500
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	3,500
Commodities	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	3,500
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2019 Receipts



2019 Expenditures

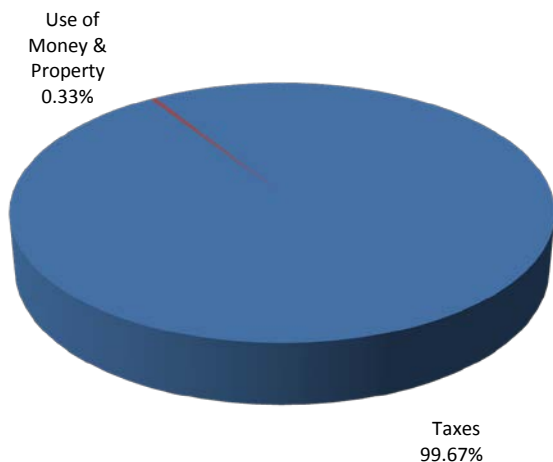


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
31 - LAND BANK							
Revenue							
430 - Use of Money & Property							
31-100-4349	Rental Income	-	-	-	-	-	1,000
Use of Money & Property Totals:		-	-	-	-	-	1,000
470 - Other Revenue Sources							
31-100-4810	Sale of Property	-	-	-	-	-	2,500
Other Revenue Sources Totals:		-	-	-	-	-	2,500
Revenue Totals:		-	-	-	-	-	3,500
Expense							
600 - Contractual							
31-100-6210	Legal Services	-	-	-	-	-	3,500
Contractual Totals:		-	-	-	-	-	3,500
Expense Totals:		-	-	-	-	-	3,500
31 - LAND BANK Totals:		-	-	-	-	-	-

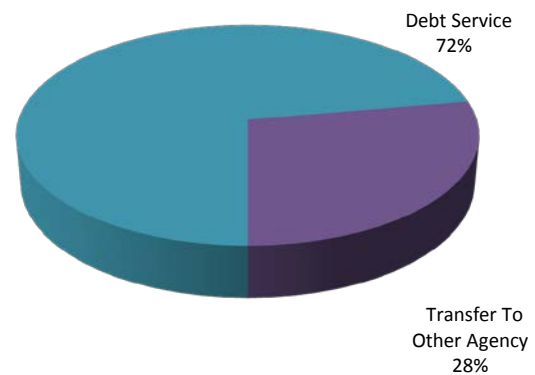
**Hospital Improvement Fund-42
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	466,967	359,334	459,939	460,040	1,037,162	1,046,162
Receipts:						
Taxes	856,551	939,196	2,398,845	2,275,000	2,275,000	1,828,000
Use of Money & Property	231	222	3,220	200	9,000	6,000
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	856,783	939,418	2,402,065	2,275,200	2,284,000	1,834,000
Total Available	1,323,750	1,298,752	2,862,004	2,735,240	3,321,162	2,880,162
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	964,416	838,813	763,834	775,000	775,000	600,000
Debt Service	-	-	1,061,009	1,500,000	1,500,000	1,560,000
Reserve	-	-	-	-	-	-
Total Expenditures	964,416	838,813	1,824,843	2,275,000	2,275,000	2,160,000
Receipts Over(Under) Expenditures	(107,633)	100,605	577,223	200	9,000	(326,000)
Unencumbered Cash December 31	359,334	459,939	1,037,162	460,240	1,046,162	720,162

2019 Receipts



2019 Expenditures

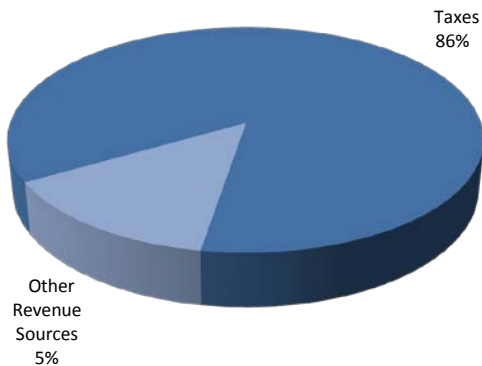


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
42 - HOSPITAL IMPROVEMENT FUND							
Revenue							
410 - Taxes							
42-100-4110	Sales Tax	856,551	814,718	799,615	775,000	775,000	268,000
42-100-4111	Debt Service Sales Tax	-	124,478	1,599,230	1,500,000	1,500,000	1,560,000
	Taxes Totals:	856,551	939,196	2,398,845	2,275,000	2,275,000	1,828,000
430 - Use of Money & Property							
42-100-4350	Interest Income	231	222	3,220	200	9,000	6,000
	Use of Money & Property Totals:	231	222	3,220	200	9,000	6,000
	Revenue Totals:	856,783	939,418	2,402,065	2,275,200	2,284,000	1,834,000
Expense							
800 - Transfers							
42-100-8110	Distribution to Other Agency	964,416	838,813	763,834	775,000	775,000	600,000
	Transfers Totals:	964,416	838,813	763,834	775,000	775,000	600,000
900 - Debt Service							
42-100-9100	Payment for Hospital Debt from 1% Sales T	-	-	1,061,009	1,500,000	1,500,000	1,560,000
	Debt Service Totals:	-	-	1,061,009	1,500,000	1,500,000	1,560,000
	Expense Totals:	964,416	838,813	1,824,843	2,275,000	2,275,000	2,160,000
	42 - HOSPITAL IMPROVEMENT FUND Totals:	(107,633)	100,605	577,222	200	9,000	(326,000)

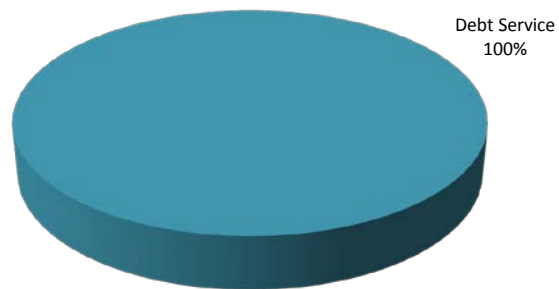
**Bond & Interest Fund-43
Fiscal Year 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	356,959	154,921	94,807	218,410	164,474	133,930
Receipts:						
Taxes	933,404	889,671	1,030,639	1,156,775	944,641	918,300
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	210,508	150,000	150,000	150,000	150,000	150,000
Transfers In	-	-	-	-	-	-
Total Receipts	1,143,912	1,039,671	1,180,639	1,306,775	1,094,641	1,068,300
Total Available	1,500,871	1,194,592	1,275,446	1,525,185	1,259,115	1,202,230
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	1,345,950	1,099,785	1,110,973	1,525,185	1,125,185	1,202,230
Reserve	-	-	-	-	-	-
Total Expenditures	1,345,950	1,099,785	1,110,973	1,525,185	1,125,185	1,202,230
Receipts Over(Under) Expenditures	(202,038)	(60,114)	69,667	(218,410)	(30,544)	(133,930)
Unencumbered Cash December 31	154,921	94,807	164,474	-	133,930	-

2019 Receipts



2019 Expenditures

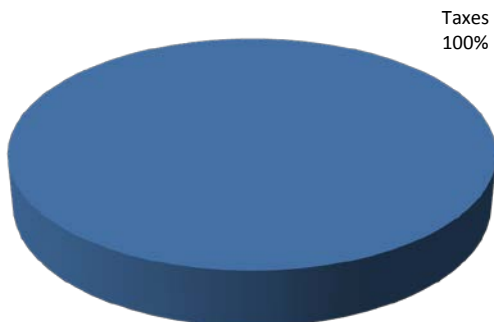


Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
43 - BOND & INTEREST FUND							
Revenue							
410 - Taxes							
43-100-4100	Neighborhood Revitalization	(22,688)	(10,486)	(22,926)	(20,000)	(20,000)	(22,000)
43-100-4101	Current Property Tax	761,466	751,926	911,891	792,777	813,786	575,673
43-100-4102	Motor Vehicle Tax	112,916	116,482	110,195	129,591	129,591	118,308
43-100-4103	RV Tax	1,044	1,081	1,045	1,202	1,202	1,199
43-100-4104	16/20 M Veh	3,792	2,135	1,925	618	618	894
43-100-4106	Delinquent Property Tax	22,984	28,526	28,495	17,000	17,000	28,000
43-100-4107	Excise Tax	86	6	15	-	-	-
43-100-4108	Commercial Vehicle Tax	-	-	-	2,444	2,444	1,017
43-100-4133	Hospital Specials	53,802	-	-	233,143	-	215,209
	Taxes Totals:	933,404	889,671	1,030,639	1,156,775	944,641	918,300
470 - Other Revenue Sources							
43-100-4710	Paid Direct to City	60,508	-	-	-	-	-
43-100-4900	Transfer from Other Fund	150,000	150,000	150,000	150,000	150,000	150,000
	Other Revenue Sources Totals:	210,508	150,000	150,000	150,000	150,000	150,000
	Revenue Totals:	1,143,912	1,039,671	1,180,639	1,306,775	1,094,641	1,068,300
Expense							
900 - Debt Service							
43-100-9200	Emergency Reserve	-	-	-	400,000	-	400,000
43-880-9100	Principal Payment	1,165,000	950,000	985,000	1,025,000	1,025,000	730,000
43-880-9101	Interest Payment	180,950	149,785	125,973	100,085	100,085	72,130
43-880-9103	Agency Fees	-	-	-	100	100	100
	Debt Service Totals:	1,345,950	1,099,785	1,110,973	1,525,185	1,125,185	1,202,230
	Expense Totals:	1,345,950	1,099,785	1,110,973	1,525,185	1,125,185	1,202,230
	43 - BOND & INTEREST FUND Totals:	(202,038)	(60,114)	69,667	(218,410)	(30,544)	(133,930)

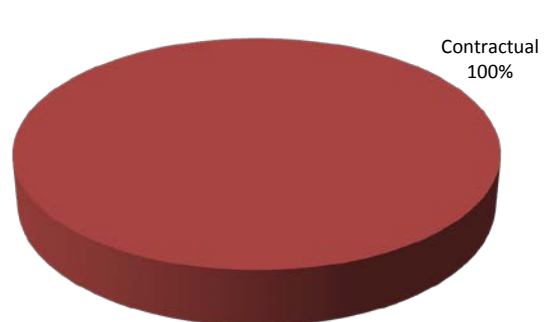
CID Sales Tax -57
Fiscal Year 2019

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	-	-	-	-	885	-
Receipts:						
Taxes	12,833	44,164	40,885	50,000	49,115	50,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	12,833	44,164	40,885	50,000	49,115	50,000
Total Available	12,833	44,164	40,885	50,000	50,000	50,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	12,833	44,164	40,000	50,000	50,000	50,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	12,833	44,164	40,000	50,000	50,000	50,000
Receipts Over(Under) Expenditures	-	-	885	-	(885)	-
Unencumbered Cash December 31	-	-	885	-	-	-

2018 Receipts



2018 Expenditures



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
57 - CID SALES TAX FUND							
Revenue							
410 - Taxes							
57-100-4110	Sales Tax	12,833	44,164	40,885	50,000	49,115	50,000
	Taxes Totals:	12,833	44,164	40,885	50,000	49,115	50,000
	Revenue Totals:	12,833	44,164	40,885	50,000	49,115	50,000
Expense							
600 - Contractual							
57-100-6212	Payments to Contractors	12,833	44,164	40,000	50,000	50,000	50,000
	Contractual Totals:	12,833	44,164	40,000	50,000	50,000	50,000
	Expense Totals:	12,833	44,164	40,000	50,000	50,000	50,000
57 - CID SALES TAX FUND Totals:		-	-	885	-	(885)	-

Street Improvement Fund-58
Fiscal Year 2019

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGETED 2018	ESTIMATED 2018	BUDGETED 2019
Unencumbered Cash January 1	1,813,570	1,356,637	330,828	-	-	-
Receipts:						
Taxes	-	-	-	-	-	-
Use of Money & Property	1,272	897	1,306	-	-	-
Intergovernmental	988,368	1,611,632	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	690	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	990,330	1,612,529	1,306	-	-	-
Total Available	2,803,900	2,969,166	332,134	-	-	-
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	1,447,263	2,638,338	20,951	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	311,183	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	1,447,263	2,638,338	332,134	-	-	-
Receipts Over(Under) Expenditures	(456,933)	(1,025,809)	(330,828)	-	-	-
Unencumbered Cash December 31	1,356,637	330,828	-	-	-	-

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
58 - STREET IMPROVEMENT FUND							
Revenue							
430 - Use of Money & Property							
58-100-4350	Interest Income	1,272	897	1,306	-	-	-
Use of Money & Property Totals:		1,272	897	1,306	-	-	-
440 - Intergovernmental							
58-100-4461	Miscellaneous Grants	988,368	1,611,632	-	-	-	-
Intergovernmental Totals:		988,368	1,611,632	-	-	-	-
470 - Other Revenue Sources							
58-542-4700	Refund of Expenditure	690	-	-	-	-	-
Other Revenue Sources Totals:		690	-	-	-	-	-
Revenue Totals:		990,330	1,612,529	1,306	-	-	-
Expense							
600 - Contractual							
58-542-6212	Payments to Contractors	1,447,263	2,638,338	20,951	-	-	-
Contractual Totals:		1,447,263	2,638,338	20,951	-	-	-
800 - Transfers							
58-542-8000	Transfer to Other Fund	-	-	311,183	-	-	-
Transfers Totals:		-	-	311,183	-	-	-
Expense Totals:		1,447,263	2,638,338	332,134	-	-	-
58 - STREET IMPROVEMENT FUND Totals:		(456,933)	(1,025,810)	(330,828)	-	-	-

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DEPARTMENT / DIVISION EXPENDITURES



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CITY MANAGER DEPARTMENT

Mission Statement

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.

Arkansas City is a diverse community with a Commission/City Manager form of government providing services including police and fire protection, water and sanitation, preservation of built and natural environment to more than 12,000

Description

The City Manager budget represents the expenses for executive management staff who are responsible for the performance and productivity of all City departments. This department includes the City Commission, the City Manager (the City Manager is the Chief Executive Officer of the City), a part-time City Attorney, the Human Resources Manager, a Public Information Officer/Special Projects Coordinator, the City Clerk, Emergency Management Coordinator, Principal Planner and an Administrative Assistant for Human Resources. Neighborhood Services and Parks & Facilities Divisions also fall under this department but have separate budgets found later in this section.

Source of Funds

This Department is financed from the General Fund and supported by revenues from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines, and fees and enterprise fund transfers.

Performance Measures

Sustain Plan Goals:



Personnel (FTE)	
2015	5.5
2016	5.5
2017	7.13*
2018	7.13
2019	7.13

* Neighborhood Services Division, Principal Planner and Emergency Management Coordinator were moved from Public Works to City Manager Department in 2017. Neighborhood Services and Parks & Facilities Division FTE and Budgets are reported later in this section.

% of General Fund Expenses	
Dept. Expenditures	Total Expenditures
\$ 960,596.00	\$ 10,817,432.00
9%	

Provide a high quality of life for our citizens.
Provide support for departments and city services that directly align with Arkansas City's strategic goals.

Workload Indicators

	2014	2015	2016	2017
Number of City Employees	122	120	119	115
Number of City Residents per City Employee	101	101	103	108
Number of Recruitments	29	24	18	20
Number of Applications Received	933	920	919	424
Number of Employees on City Health Plan	104	107	108	105
Number of City Boards and Committees	15	12	16	15
Number of City Board/Committee Members	82	75	94	81

2019 Major Goals/Projects

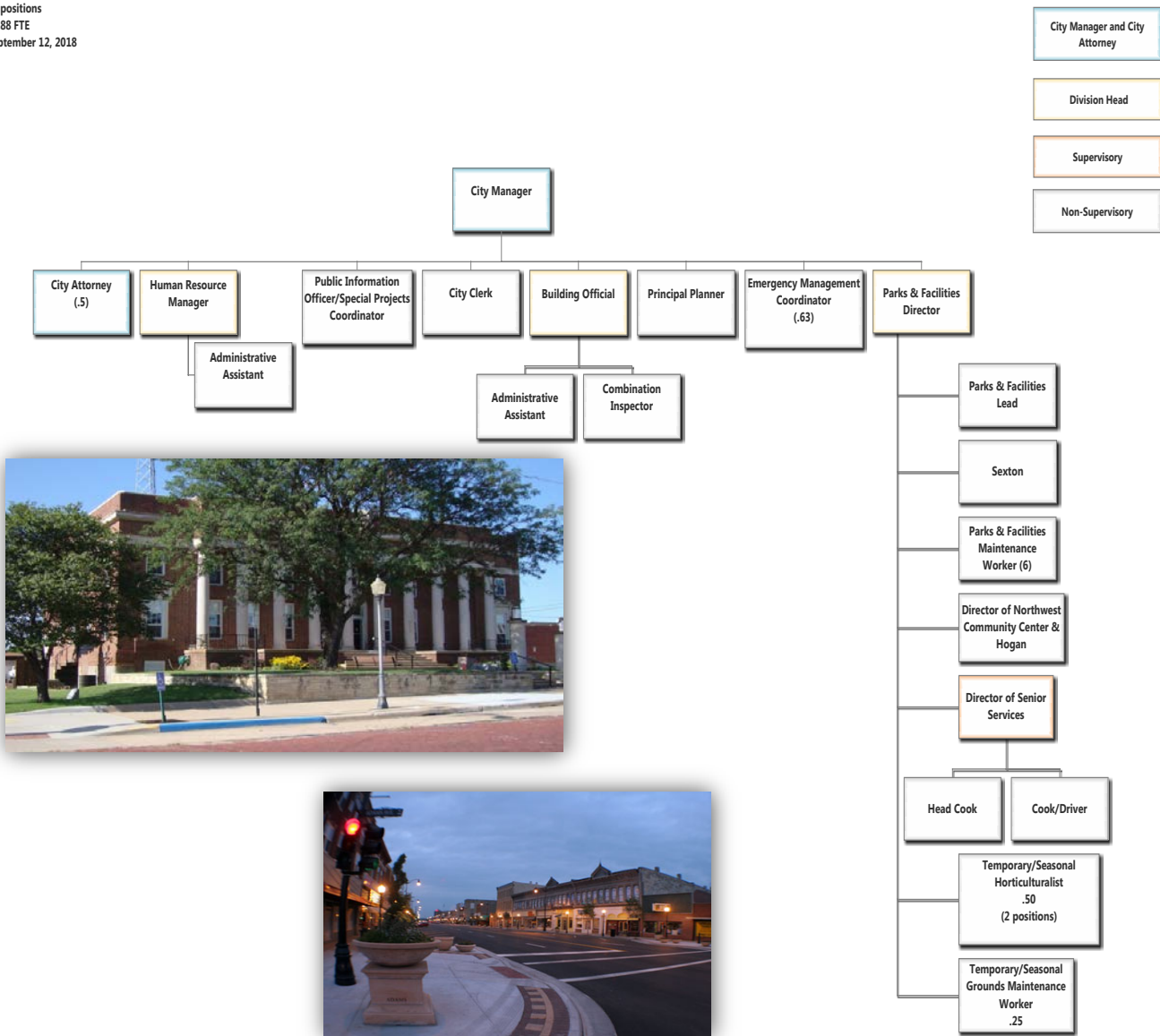
1) Accountability: Comprehensive view of utility rates and community service fees to ensure fairness to the citizens and business communities.

2) Infrastructure: Implement Phase 2 of Trail and Wilson Park Projects. Replacement of deteriorating water lines and study of Waste Water Treatment Plant rehabilitation. Promote Strategies to Protect Vulnerable Populations and Preserve the Socioeconomic and Cultural Diversity of the Community.

3) Personnel: Promote Excellence in Customer Service by instilling a shared sense of purpose and vision among managers and staff based on our Commitment to Organizational Values.

4) Financial Stability: Manage City government in a fiscally sound and responsible manner, thereby increasing the economic well-being of community residents.

City Manager Department
27 positions
23.88 FTE
September 12, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
100 - General Government							
600 - Contractual							
01-100-6102	Electricity	16,933	16,596	15,631	17,000	17,000	17,000
01-100-6103	Natural Gas	2,128	1,054	1,936	2,200	2,200	2,200
01-100-6212	Payments to Contractors	600	850	5,716	-	-	-
01-100-6214	Other Professional Services	-	700	260	-	-	-
01-100-6215	Other Insurances	46,783	45,108	47,540	46,000	46,000	46,000
01-100-6217	Contributions	3,250	2,663	-	3,000	3,000	3,000
01-100-6306	Other Rentals	-	-	1,000	-	-	-
600 - Contractual Totals:		69,694	66,972	72,083	68,200	68,200	68,200
710 - Commodities							
01-100-7301	Refunds	2,940	2,535	2,140	1,000	1,000	1,000
01-100-7303	Other Taxes/Fees	5,069	6,524	8,505	500	500	500
710 - Commodities Totals:		8,009	9,059	10,645	1,500	1,500	1,500
740 - Capital Outlay							
01-100-7401	Land/Easements/ROW	-	-	21,507	-	7,161	-
740 - Capital Outlay Totals:		-	-	21,507	-	7,161	-
800 - Transfers							
01-100-8002	Transfer to CIP	-	-	-	300,000	-	300,000
01-100-8110	Distribution to Other Agency	-	5,205	-	-	-	-
800 - Transfers Totals:		-	5,205	-	300,000	-	300,000
900 - Debt Service							
01-100-9200	Emergency Reserve	-	-	-	300,000	-	300,000
900 - Debt Service Totals:		-	-	-	300,000	-	300,000
100 - General Government Totals:		77,703	81,236	104,234	669,700	76,861	669,700

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
201 - City Commission							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	1,906	757	547	4,000	4,000	4,000
01-201-5204	Training/Seminars/Conferences	965	933	-	1,500	1,500	1,500
01-201-5205	Dues/Memberships	4,094	4,006	4,359	5,000	5,000	5,000
01-201-5206	Employee Appreciation	12,609	11,684	11,898	14,000	14,000	14,000
500 - Personnel Services Totals:		19,574	17,380	16,804	24,500	24,500	24,500
600 - Contractual							
01-201-6214	Other Professional Services	12,232	4,210	3,500	-	2,000	-
01-201-6216	Fidelity Bonds	105	-	-	-	-	-
01-201-6217	Contributions	407,463	1,302,806	238,751	156,646	156,646	131,646
01-201-6301	Advertising	6,188	6,168	5,460	5,000	5,000	5,000
01-201-6302	Equip Rental/Maintenance Contract	-	-	30	-	-	-
600 - Contractual Totals:		425,988	1,313,184	247,741	161,646	163,646	136,646
710 - Commodities							
01-201-7100	Office Supplies/Publications	1,015	545	508	1,000	1,000	1,000
01-201-7101	Other Supplies/Tools	808	762	631	200	200	200
01-201-7102	Clothing/Uniforms	220	-	-	-	-	-
01-201-7103	Food Supply	3,796	3,075	6,548	5,000	5,000	5,000
710 - Commodities Totals:		5,839	4,381	7,687	6,200	6,200	6,200
740 - Capital Outlay							
01-201-7503	Audio/Visual Equipment	260	502	350	10,000	-	10,000
740 - Capital Outlay Totals:		260	502	350	10,000	-	10,000
201 - City Commission Totals:		451,662	1,335,447	272,581	202,346	194,346	177,346

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
203 - City Manager							
500 - Personnel Services							
01-203-5100	Full Time Salary	263,961	311,750	341,808	343,808	343,808	370,929
01-203-5102	Overtime Salary	1,761	905	1,500	1,320	1,320	1,000
01-203-5103	SS/Medi Taxes	19,452	22,588	24,277	26,593	26,593	27,060
01-203-5106	KPERS	27,673	29,274	30,083	32,642	32,642	35,974
01-203-5111	Life Insurance	146	172	172	170	170	176
01-203-5112	Medical/Dental Insurance	28,386	29,794	35,825	39,888	39,888	53,673
01-203-5113	Unemployment Insurance	1,423	1,640	1,811	1,911	1,911	1,946
01-203-5114	Workers Comp	298	321	284	571	231	506
01-203-5201	Staffing Services	9,563	-	-	-	-	-
01-203-5202	Employment Services	317	63	-	-	-	-
01-203-5203	Travel/ Meals/ Lodging	4,316	7,120	3,818	5,000	5,000	5,000
01-203-5204	Training/Seminars/Conferences	3,639	2,956	1,579	5,000	5,000	5,000
01-203-5205	Dues/Memberships	1,794	2,555	1,777	2,000	2,000	2,000
01-203-5206	Employee Appreciation	225	234	-	-	-	-
500 - Personnel Services Totals:		362,954	409,374	442,933	458,903	458,563	503,264
600 - Contractual							
01-203-6104	Telephone	1,735	1,849	2,104	1,800	1,800	1,800
01-203-6214	Other Professional Services	4,371	3,065	3,221	1,000	1,000	1,000
01-203-6301	Advertising	1,019	-	-	500	500	500
600 - Contractual Totals:		7,125	4,914	5,325	3,300	3,300	3,300
710 - Commodities							
01-203-7100	Office Supplies/Publications	2,597	3,068	1,719	2,000	2,000	2,000
01-203-7101	Other Supplies/Tools	2,621	655	1,044	1,500	1,500	1,500
01-203-7102	Clothing/Uniforms	437	16	187	300	300	300
01-203-7103	Food Supply	-	-	43	-	-	-
01-203-7110	Postage/Shipping	18	-	7	200	200	200
01-203-7204	Building Materials/Repairs	17,462	-	165	-	-	-
710 - Commodities Totals:		23,135	3,740	3,164	4,000	4,000	4,000
740 - Capital Outlay							
01-203-7405	Machinery/Equipment	-	-	-	500	500	500
01-203-7406	Office Equipment/Furniture	942	2,637	406	1,000	11,000	5,000
01-203-7504	Computer Equipment	2,724	190	1,520	2,000	2,000	2,000
01-203-7505	Computer Software	9,057	8,996	9,479	1,000	1,000	1,000
740 - Capital Outlay Totals:		12,723	11,823	11,405	4,500	14,500	8,500
203 - City Manager Totals:		405,938	429,851	462,828	470,703	480,363	519,064

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
204 - Court							
500 - Personnel Services							
01-204-5100	Full Time Salary	31,702	27,100	28,730	28,754	28,754	29,461
01-204-5102	Overtime Salary	1,920	851	1,335	-	-	1,000
01-204-5103	SS/Medi Taxes	2,406	1,974	2,153	2,136	2,136	2,136
01-204-5106	KPERS	3,495	2,619	2,635	2,621	2,621	3,027
01-204-5111	Life Insurance	25	19	19	19	19	20
01-204-5112	Medical/Dental Insurance	5,562	4,274	4,672	5,094	5,094	5,519
01-204-5113	Unemployment Insurance	179	141	154	154	154	164
01-204-5114	Workers Comp	74	80	71	50	55	43
01-204-5203	Travel/ Meals/ Lodging	105	550	59	400	400	400
01-204-5204	Training/Seminars/Conferences	115	250	410	150	150	150
01-204-5205	Dues/Memberships	195	335	100	200	200	200
500 - Personnel Services Totals:		45,778	38,194	40,337	39,578	39,583	42,120
600 - Contractual							
01-204-6104	Telephone	578	616	701	330	330	330
01-204-6210	Legal Services	-	-	175	-	-	-
01-204-6213	Translation Services	4,940	4,530	2,939	3,500	3,500	3,500
01-204-6214	Other Professional Services	169	-	-	-	-	-
01-204-6216	Fidelity Bonds	108	-	-	-	-	-
01-204-6401	Appointed Attorney Fees	-	-	-	1,000	1,000	1,000
01-204-6403	Judge Fees	57,344	58,781	58,928	40,000	40,000	40,000
600 - Contractual Totals:		63,138	63,927	62,743	44,830	44,830	44,830
710 - Commodities							
01-204-7100	Office Supplies/Publications	942	652	612	1,000	1,000	1,000
710 - Commodities Totals:		942	652	612	1,000	1,000	1,000
740 - Capital Outlay							
01-204-7505	Computer Software	2,409	2,433	2,654	3,512	3,512	3,512
740 - Capital Outlay Totals:		2,409	2,433	2,654	3,512	3,512	3,512
204 - Court Totals:		112,268	105,207	106,346	88,920	88,925	91,462

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
205 - Legal Counsel							
500 - Personnel Services							
01-205-5100	Full Time Salary	82,937	81,473	82,883	86,800	86,800	88,698
01-205-5103	SS/Medi Taxes	6,352	6,240	6,341	6,640	6,640	6,640
01-205-5106	KPERS	15	-	-	-	-	-
01-205-5112	Medical/Dental Insurance	26	-	-	-	-	-
01-205-5113	Unemployment Insurance	456	448	456	477	477	477
01-205-5114	Workers Comp	199	303	211	238	136	159
01-205-5203	Travel/ Meals/ Lodging	930	272	80	500	500	500
01-205-5204	Training/Seminars/Conferences	-	-	-	500	500	500
01-205-5205	Dues/Memberships	665	515	1,294	800	800	800
500 - Personnel Services Totals:		91,580	89,251	91,264	95,955	95,853	97,774
600 - Contractual							
01-205-6210	Legal Services	6,400	2,772	4,759	5,000	5,000	5,000
01-205-6214	Other Professional Services	12	-	100	-	-	-
16-205-6210	Legal Services	5,190	5,788	7,778	9,000	10,000	9,000
600 - Contractual Totals:		11,601	8,560	12,637	14,000	15,000	14,000
710 - Commodities							
01-205-7100	Office Supplies/Publications	609	231	709	250	250	250
01-205-7110	Postage/Shipping	159	165	211	-	-	-
710 - Commodities Totals:		768	396	920	250	250	250
205 - Legal Counsel Totals:		103,949	98,206	104,821	110,205	111,103	112,024
City Manager Division Totals:		1,151,519	2,049,946	1,050,811	1,541,874	951,598	1,569,596

FINANCE DEPARTMENT

Mission Statement

The City of Arkansas City Finance Department strives to provide an accurate and complete financial system by furnishing a variety of efficient services to employees and the public including, information technology management, and customer service in a professional, courteous manner.

Description

The Finance Department records revenue and expenditures to comply with regulatory cash basis and budget laws to provide information to assess current financial position and budget future needs. Customer service is provided for the City's water, wastewater, sanitation, and stormwater utilities. Information technology services are provided for all City departments. This department includes the Finance Director, City Treasurer, Accountant, Customer Service Specialists, and Information Technology Manager.

Personnel (FTE)	
2015	6
2016	6
2017	6
2018	6
2019	6

Source of Funds

This Department is financed from the General Fund and supported by revenues from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees and enterprise fund transfers.

% of General Fund Expenses	
Dept. Expenditures	Total GF Expenditures
\$ 496,803	\$ 10,817,432
5%	

Performance Measures

Sustain Plan Goals:



Provide an accurate and complete financial system.
Provide support for departments and city services that directly align with Arkansas City's strategic goals.

Workload Indicators

	2015	2016	2017
Accounts Payable Invoices Paid	5,652	5,573	5,749
Accounts Payable Checks Issued	3,132	3,105	3,078
Purchase Orders Issued	284	269	286
Payroll Checks/Direct Deposits Issued	3,304	3,209	3,182
Utility Bills Generated	58,493	60,012	62,534
Cash Receipt Transactions	58,916	58,047	54,997

2019 Major Goals/Projects

- 1) Maintain the City's Distinguished Budget Presentation Award presented by Government Finance Officers Association (GFOA).
- 2) Coordinate the year-end audit and annual budget process.
- 3) Monitor Utility Fees.
- 4) Set up bill proration for utility accounts.

Finance Department
6 Positions
6 FTE
September 12, 2018

City Manager

Department Head

Non-Supervisory



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
209 - Finance							
500 - Personnel Services							
01-209-5100	Full Time Salary	224,933	237,959	249,174	251,490	251,490	264,106
01-209-5102	Overtime Salary	3,276	3,541	4,740	2,040	2,040	2,000
01-209-5103	SS/Medi Taxes	16,603	17,442	18,402	19,395	19,395	19,936
01-209-5105	Retirement	-	-	-	15,000	15,000	11,523
01-209-5106	KPERS	23,752	22,626	22,270	23,807	23,807	26,504
01-209-5111	Life Insurance	144	153	152	151	151	156
01-209-5112	Medical/Dental Insurance	31,715	31,725	37,177	43,300	43,300	46,904
01-209-5113	Unemployment Insurance	1,220	1,251	1,320	1,394	1,394	1,433
01-209-5114	Workers Comp	521	482	356	439	300	391
01-209-5202	Employment Services	-	13	-	250	250	250
01-209-5203	Travel/ Meals/ Lodging	4,758	1,697	4,671	3,500	3,500	4,000
01-209-5204	Training/Seminars/Conferences	2,479	1,747	5,181	3,000	5,000	5,000
01-209-5205	Dues/Memberships	975	725	660	1,200	1,200	1,200
01-209-5206	Employee Appreciation	-	101	-	-	-	-
16-209-5204	Training/Seminars/Conferences	8,080	8,153	4,485	8,500	8,500	8,500
18-209-5204	Training/Seminars/Conferences	4,848	4,892	4,941	4,900	4,900	4,900
19-209-5204	Training/Seminars/Conferences	3,232	3,261	3,294	3,200	3,200	3,500
500 - Personnel Services Totals:		326,535	335,768	356,823	381,566	383,427	400,303
600 - Contractual							
01-209-6104	Telephone	8,495	12,030	9,835	12,200	12,200	12,200
01-209-6105	Other Utility Services	16,165	19,942	20,612	20,000	20,000	20,500
01-209-6211	Auditing	21,750	18,150	33,650	30,000	30,000	20,000
01-209-6214	Other Professional Services	16,224	11,363	6,316	15,000	10,000	7,500
01-209-6215	Other Insurances	375	24	-	100	100	100
01-209-6301	Advertising	458	577	518	1,500	1,500	1,000
01-209-6302	Equip Rental/Maintenance Contract	13,736	11,339	17,697	15,000	15,000	17,000
01-209-6303	License Fees	335	336	341	400	400	400
01-209-6305	Service Charges	4,007	4,032	4,625	4,000	4,000	4,500
16-209-6214	Other Professional Services	799	1,132	1,163	1,000	1,000	1,200
16-209-6302	Equip Rental/Maintenance Contract	1,774	-	-	-	-	-
16-209-6305	Service Charges	22,504	22,420	22,373	23,000	23,000	23,000
18-209-6214	Other Professional Services	511	544	570	550	550	600
18-209-6305	Service Charges	11,252	11,210	11,015	11,300	11,300	11,500
19-209-6214	Other Professional Services	365	390	407	400	400	425
19-209-6305	Service Charges	11,252	11,210	11,015	11,200	12,000	11,500
600 - Contractual Totals:		130,002	124,699	140,138	145,650	141,450	131,425
710 - Commodities							
01-209-7100	Office Supplies/Publications	5,728	7,694	5,038	6,000	6,000	6,000
01-209-7101	Other Supplies/Tools	595	2,152	3,851	750	750	1,000
01-209-7102	Clothing/Uniforms	665	-	261	500	500	500
01-209-7103	Food Supply	32	-	-	-	-	-
01-209-7110	Postage/Shipping	7,810	11,909	7,209	12,000	12,000	12,000
16-209-7100	Office Supplies/Publications	2,761	1,471	1,751	2,500	2,500	2,500
16-209-7101	Other Supplies/Tools	186	62	-	200	200	200
16-209-7110	Postage/Shipping	15,000	13,000	12,000	15,000	15,000	15,000
18-209-7100	Office Supplies/Publications	1,239	883	895	900	900	900
18-209-7110	Postage/Shipping	9,000	7,800	7,200	9,000	9,000	9,000
19-209-7100	Office Supplies/Publications	837	588	596	500	500	600
19-209-7110	Postage/Shipping	6,000	5,200	4,800	6,000	6,000	6,000
710 - Commodities Totals:		49,853	50,759	43,600	53,350	53,350	53,700
740 - Capital Outlay							
01-209-7405	Machinery/Equipment	-	1,929	-	2,000	2,000	2,000
01-209-7406	Office Equipment/Furniture	-	714	811	3,500	3,500	3,500
01-209-7504	Computer Equipment	3,366	7,317	5,418	4,500	4,500	4,700
01-209-7505	Computer Software	448	-	225	500	500	500
16-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
16-209-7504	Computer Equipment	1,398	5,332	4,689	1,500	2,000	2,000
16-209-7505	Computer Software	24,570	21,063	22,399	22,000	22,000	22,500
18-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
18-209-7504	Computer Equipment	1,144	5,148	4,258	2,000	2,000	2,500
18-209-7505	Computer Software	17,542	12,894	13,824	11,500	11,500	14,000

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
19-209-7405	Machinery/Equipment	-	4,292	-	-	-	-
19-209-7504	Computer Equipment	1,017	5,056	3,567	2,000	2,000	3,500
19-209-7505	Computer Software	7,028	7,682	8,176	7,800	7,800	8,500
740 - Capital Outlay Totals:		56,512	80,110	63,367	57,300	57,800	63,700
209 - Finance Totals:		562,903	591,337	603,927	637,866	636,027	649,128

FIRE-EMS DEPARTMENT

Mission Statement

The Arkansas City Fire/EMS Department' goal is to provide the highest level of life and property protection services by protecting and preventing the loss of life and property through professional and efficient planning, preparation, training, fire prevention, public education and delivery of emergency medical services.

Description

The fire department and emergency medical services provide protection for property and life. The department is lead by the Fire Chief and an EMS Director and supported by a staff of trained firefighter-paramedics and investigators.

Personnel (FTE)	
2015	25
2016	25
2017	25
2018	25
2019	25

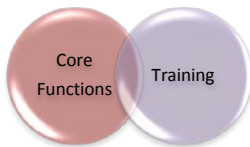
Source of Funds

This department is financed from the General Fund and supported by revenues from property taxes, other fees, enterprise transfers and sales tax dollars.

% of Total Funds Expenses	
Dept. Expenditures	Total GF Expenditures
\$ 2,807,830	\$ 10,817,432
26%	

Performance Measures

Sustain Plan Goals:



Provide the highest levels of life and property protection in conjunction with providing support for departments and city services that directly align with Arkansas City's strategic goals.

	Target	2014	2015	2016	2017
Total Fire Calls	N/A	928	432	486	472
Total EMS Calls	N/A	1,816	1,658	1,869	1,922
Total Training Hours	5,600	8,580	7,650	4,511	4,653
Pre-Incident Value	N/A	N/A	746,200	12,905,400	714,360
Losses	N/A	N/A	239,610	\$ 878,200	\$ 409,125
Mutual Aid Given	N/A	N/A	23	27	30
Mutual Aid Received	N/A	N/A	12	20	18
Avg. Response Time (Dispatch to Arrival) EMS	5:00	N/A	N/A	6:19	5:53
Avg. Response Time (Dispatch to Enroute) EMS	1:00	N/A	N/A	1:38	0:56
Avg. Response Time (Dispatch to Arrival) Fire	8:00	N/A	N/A	9:49	8:39
Avg. Response Time (Dispatch to Enroute) Fire	1:20	N/A	N/A	3:26	2:21

2019 Major Goals/Projects

- 1) SAFETY: Implement Standard Operating Guidelines in line with "Best Practices" and following national safety standards for both Fire and EMS.
- 2) Enhance training to augment the level of service provided to the citizens of Arkansas City and surrounding areas.
- 3) Update the Fire pre-plan program to unclude all buildings in the core downtown area.
- 4) Develop a Comunity Risk Reduction Program.
 - a.) Education b.) Engineering c.) Enforcement d.) Emergency Response

Fire/Emergency Medical Services (EMS) Department
 25 Positions
 25 FTE
 September 12, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
310 - Fire Dept/EMT							
500 - Personnel Services							
01-310-5100	Full Time Salary	1,058,964	1,060,292	1,060,254	1,255,173	1,175,000	1,276,094
01-310-5102	Overtime Salary	100,266	125,309	147,470	122,400	122,400	120,000
01-310-5103	SS/Medi Taxes	85,371	86,812	88,691	105,384	105,384	104,009
01-310-5106	KPERS	1,419	1,349	1,335	1,427	1,427	1,593
01-310-5107	KPF	242,301	237,045	226,235	273,820	250,000	296,067
01-310-5111	Life Insurance	792	804	791	926	926	956
01-310-5112	Medical/Dental Insurance	170,778	176,104	184,899	250,000	240,000	272,323
01-310-5113	Unemployment Insurance	7,534	(9,620)	(6,272)	7,577	7,577	7,478
01-310-5114	Workers Comp	65,465	62,606	44,467	55,732	34,541	46,160
01-310-5201	Staffing Services	1,350	-	-	1,350	1,350	1,350
01-310-5202	Employment Services	1,674	1,622	3,431	2,500	2,500	3,000
01-310-5203	Travel/ Meals/ Lodging	9,821	8,104	7,083	10,000	10,000	10,000
01-310-5204	Training/Seminars/Conferences	7,279	5,301	7,320	11,000	15,000	11,000
01-310-5205	Dues/Memberships	1,233	1,049	980	1,400	1,400	1,400
01-310-5206	Employee Appreciation	88	167	-	-	-	-
500 - Personnel Services Totals:		1,754,336	1,756,943	1,766,684	2,098,689	1,967,505	2,151,430
600 - Contractual							
01-310-6102	Electricity	12,060	12,344	12,680	14,000	14,000	14,000
01-310-6103	Natural Gas	6,973	2,758	6,653	7,400	7,400	7,400
01-310-6104	Telephone	2,850	3,038	3,187	3,200	3,200	3,300
01-310-6105	Other Utility Services	1,577	2,116	2,124	2,300	2,300	2,400
01-310-6214	Other Professional Services	11,794	9,863	9,681	13,200	13,200	13,200
01-310-6215	Other Insurances	18,348	17,619	17,387	18,500	18,500	18,500
01-310-6223	Billing Services	32,171	33,852	36,787	34,000	34,000	36,000
01-310-6301	Advertising	201	305	221	1,000	1,000	1,000
01-310-6302	Equip Rental/Maintenance Contract	3,602	2,602	725	3,780	3,780	3,000
01-310-6303	License Fees	1,651	651	1,356	1,650	1,650	1,650
600 - Contractual Totals:		91,228	85,148	90,802	99,030	99,030	100,450
710 - Commodities							
01-310-7100	Office Supplies/Publications	3,211	2,069	3,874	3,700	3,700	3,900
01-310-7101	Other Supplies/Tools	9,354	6,084	7,835	9,200	9,200	9,300
01-310-7102	Clothing/Uniforms	9,731	4,816	12,941	11,500	11,500	11,500
01-310-7103	Food Supply	-	931	-	-	-	-
01-310-7106	Chemicals	810	1,643	504	3,000	3,000	1,500
01-310-7108	Laboratory Tests/Evaluations	906	661	1,265	1,100	1,100	1,300
01-310-7109	Medical Supplies	35,255	33,971	38,138	46,000	46,000	46,000
01-310-7110	Postage/Shipping	248	458	34	450	450	450
01-310-7111	Training Materials	2,913	9,950	1,781	6,000	6,000	6,000
01-310-7121	Community Risk Reduction	5,886	118	4,509	10,000	10,000	10,000
01-310-7200	Fuel/Oil	26,871	22,599	25,358	26,250	26,250	27,000
01-310-7201	Equipment Repair/Parts/Maintenance	15,274	13,441	21,047	21,000	21,000	21,000
01-310-7202	Motor Vehicle Repair/Parts	36,831	23,643	29,981	38,500	38,500	34,000
01-310-7204	Building Materials/Repairs	8,137	121,536	53,233	10,000	15,000	12,000
01-310-7301	Refunds	5,076	7,127	13,659	8,000	8,000	8,000
710 - Commodities Totals:		160,502	249,047	214,159	194,700	199,700	191,950
740 - Capital Outlay							
01-310-7402	Capital Improvement	-	-	-	-	-	13,000
01-310-7403	Motor Vehicles	-	-	56,000	-	-	-
01-310-7404	Fire Trucks/Ambulances	26,603	-	-	90,000	226,752	143,000
01-310-7405	Machinery/Equipment	141,932	18,025	146,619	62,000	62,000	56,000
01-310-7406	Office Equipment/Furniture	-	520	1,044	1,000	1,000	1,000
01-310-7504	Computer Equipment	4,619	204	2,985	3,500	3,500	3,500
01-310-7505	Computer Software	11,419	4,527	6,476	7,500	7,500	7,500
740 - Capital Outlay Totals:		184,573	23,276	213,124	164,000	300,752	224,000

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
800 - Transfers							
01-310-8002	Transfer to CIP	-	-	-	18,000	18,000	-
800 - Transfers Totals:		-	-	-	18,000	18,000	-
900 - Debt Service							
01-310-9107	Lease/Cert of Participation Payment	151,125	150,228	66,909	151,000	151,000	140,000
900 - Debt Service Totals:		151,125	150,228	66,909	151,000	151,000	140,000
310 - Fire Dept/EMT Totals:		2,341,764	2,264,642	2,351,677	2,725,419	2,735,987	2,807,830

POLICE DEPARTMENT

Mission Statement

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 safe-ty, and make Arkansas City a pleasant place to work and live while continually building a greater bond between the department and the public we serve.

Description

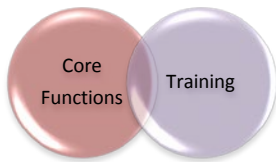
The police department budget provides police protection to all citizens and businesses through patrol services, investigations, and drug task force operations.

Source of Funds

This department is financed from the General Fund and supported by revenues from property taxes, other fees, special alcohol funds, and sales tax dollars.

Performance Measures

Sustain Plan Goals:



Provide a safe, low-crime community. Provide support for departments and city services that directly align with Arkansas City's strategic goals.

Personnel (FTE)	
2015	30
2016	31
2017	31
2018	31
2019	31

% of Total Funds Expenses	
Dept. Expenditures	Total Expenditures
\$ 3,054,663	\$ 10,817,432
28%	

	Target	2014	2015	2016	2017
Property Crime Reduction (Theft)	280	492	446	531	624
Accident Reduction	125	270	275	251	256
Reduce Sustained Complaints (Customer Service)	0	1	1	1	0
DUI Arrests	150	88	68	32	58

2018 Major Goals/Projects

- 1) Achieve accreditation through the Commission on Accreditation for Law Enforcement Agencies.
- 2) Blend "hotspot" policing and "intelligence led" policing into the philosophy of community policing to reduce crime and build community trust.
- 3) Blend "hotspot" policing and "intelligence led" policing into the philosophy of community policing to reduce crime and build community trust.
- 4) Advance a problem solving partnerships throughout the community.

Police Department
 31 positions
 31 FTE
 September 12, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
421 - Law Enforcement							
500 - Personnel Services							
01-421-5100	Full Time Salary	1,315,022	1,391,421	1,506,625	1,545,615	1,545,615	1,598,475
01-421-5102	Overtime Salary	104,535	109,013	77,857	107,100	107,100	80,000
01-421-5103	SS/Medi Taxes	104,220	110,001	115,558	126,433	126,433	128,512
01-421-5105	Retirement	-	-	-	-	-	44,018
01-421-5106	KPERS	12,087	10,149	10,074	12,649	12,649	12,963
01-421-5107	KPF	256,322	258,677	255,555	273,904	273,904	306,057
01-421-5111	Life Insurance	1,036	1,099	1,178	1,181	1,181	1,209
01-421-5112	Medical/Dental Insurance	225,539	228,304	298,763	347,092	347,092	351,118
01-421-5113	Unemployment Insurance	8,410	(7,953)	(4,340)	9,090	9,090	9,239
01-421-5114	Workers Comp	28,755	33,711	26,946	33,143	23,789	31,772
01-421-5201	Staffing Services	25,971	23,796	19,701	20,000	20,000	20,000
01-421-5202	Employment Services	4,621	7,590	1,620	3,000	3,000	3,000
01-421-5203	Travel/ Meals/ Lodging	12,998	6,782	10,905	11,000	11,000	11,000
01-421-5204	Training/Seminars/Conferences	13,706	6,940	13,685	16,000	16,000	16,000
01-421-5205	Dues/Memberships	770	1,105	841	1,000	1,000	2,000
01-421-5206	Employee Appreciation	266	431	-	-	-	-
500 - Personnel Services Totals:		2,114,257	2,181,065	2,334,966	2,507,207	2,497,853	2,615,363
600 - Contractual							
01-421-6102	Electricity	15,908	15,070	14,204	16,000	16,000	16,000
01-421-6103	Natural Gas	3,271	1,836	3,019	3,500	3,500	3,500
01-421-6104	Telephone	7,486	7,978	8,905	7,700	7,700	9,000
01-421-6105	Other Utility Services	8,110	8,911	7,897	8,500	8,500	8,500
01-421-6213	Translation Services	1,059	1,318	408	1,200	1,200	1,200
01-421-6214	Other Professional Services	9,571	11,912	13,347	15,000	15,000	15,000
01-421-6215	Other Insurances	18,656	18,173	21,505	19,000	19,000	19,000
01-421-6216	Fidelity Bonds	499	-	346	500	500	500
01-421-6217	Contributions	200	200	150	-	-	-
01-421-6218	Claims/Losses	-	-	-	200	200	200
01-421-6222	Janitorial Services	6,031	5,832	4,985	5,800	5,800	5,800
01-421-6224	Animal Control Expense	30,000	32,496	24,073	32,000	32,000	32,000
01-421-6301	Advertising	1,729	1,259	-	1,500	1,500	1,500
01-421-6302	Equip Rental/Maintenance Contract	3,160	2,994	4,608	3,000	3,000	4,000
01-421-6303	License Fees	2,750	-	-	400	400	400
01-421-6304	Printing	499	842	1,593	800	800	1,000
600 - Contractual Totals:		108,926	108,820	105,041	115,100	115,100	117,600
710 - Commodities							
01-421-7100	Office Supplies/Publications	6,692	4,739	3,290	6,000	6,000	6,000
01-421-7101	Other Supplies/Tools	21,779	13,335	18,183	13,000	13,000	18,000
01-421-7102	Clothing/Uniforms	29,949	9,980	14,280	10,000	10,000	10,000
01-421-7103	Food Supply	12	-	-	-	-	-
01-421-7104	Prisoner Housing	13,867	4,853	1,140	5,000	5,000	5,000
01-421-7105	Prisoner Medical	885	475	906	1,500	1,500	1,500
01-421-7110	Postage/Shipping	743	830	2,160	1,000	1,000	2,000
01-421-7200	Fuel/Oil	38,289	30,521	37,557	40,000	40,000	40,000
01-421-7201	Equipment Repair/Parts/Maintenance	3,439	10,256	8,812	3,500	3,500	3,500
01-421-7202	Motor Vehicle Repair/Parts	41,981	13,042	28,869	20,000	20,000	20,000
01-421-7204	Building Materials/Repairs	11,828	10,699	10,578	-	-	8,000
01-421-7300	Reimbursement	40	20	-	-	-	-
710 - Commodities Totals:		169,503	98,748	125,775	100,000	100,000	114,000
740 - Capital Outlay							
01-421-7402	Capital Improvement	-	-	-	-	-	10,000
01-421-7403	Motor Vehicles	55,915	73,696	79,792	65,000	65,000	45,000
01-421-7405	Machinery/Equipment	16,298	11,644	6,992	16,000	16,000	26,000
01-421-7406	Office Equipment/Furniture	2,281	350	20	-	-	-
01-421-7502	Communication Equipment	8,427	9,675	2,340	3,500	3,500	3,500
01-421-7503	Audio/Visual Equipment	15,630	11,874	11,572	20,000	20,000	33,200
01-421-7504	Computer Equipment	8,417	5,078	5,950	10,000	10,000	8,000
01-421-7505	Computer Software	62,024	46,882	72,893	72,000	72,000	82,000
740 - Capital Outlay Totals:		168,990	159,200	179,559	186,500	186,500	207,700

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
800 - Transfers							
01-421-8002	Transfer to CIP	-	-	-	70,000	70,000	-
800 - Transfers Totals:		-	-	-	70,000	70,000	-
421 - Law Enforcement Totals:		2,561,676	2,547,833	2,745,342	2,978,807	2,969,453	3,054,663

PARKS AND FACILITIES DIVISION

Mission Statement

The City of Arkansas City Parks and Facilities Department works 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 Park and Facilities budget represents the expenses for the maintenance and improvement of public lands and facilities. The City currently maintains and operates several parks, fishing and recreational ponds, cemeteries, hike and bike trails, and departmental facilities. This division includes a director, maintenance workers, sexton, senior services and youth programming staff.

Personnel (FTE)	
2015	15
2016	15
2017	15
2018	15
2019	13.75

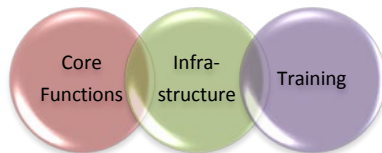
Source of Funds

This Department is financed from the General Fund and supported by revenues from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees and enterprise fund transfers.

% of Total Funds Expenses	
Dept. Expenditures	Total GF Expenditures
\$ 1,713,851	\$ 10,817,432
16%	

Performance Measures

Sustain Plan Goals:



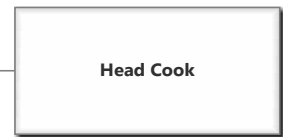
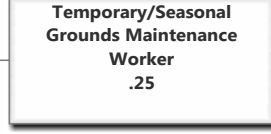
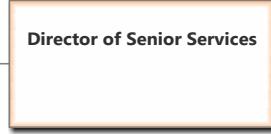
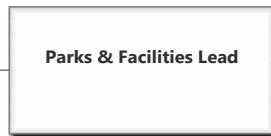
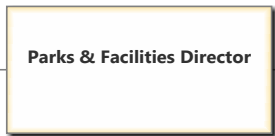
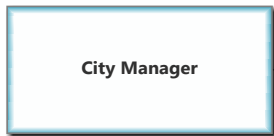
Provide a quality park and facility system in conjunction with providing support for departments and city services that directly align with Arkansas City's strategic goals.

	Target	2014	2015	2016	2017
Parks					
General grounds maintenance. i.e. banners, flags,	250	278	260	258	270
Mowing, weedeating, edging parks and public	145	131	135	142	152
Set-up for events. (DAYS)	48	43	40	43	42
Facilities					
Electrical and plumbing issues. (DAYS)	100	56	50	62	50
Cemetery					
Grave openings and closings. (QTY)	50	53	31	47	46
Headstone setting. (QTY)	50	32	36	33	24
Lot sales. (QTY)		27	10	18	17
Mowing and weedeating during the season. (DAYS)	170	160	50	72	82
Northwest Community Center					
Keep building clean for reservations (DAYS)	200	193	196	183	152

2019 Major Goals/Projects

- 1) Poplar walking trail resurfacing.
- 2) Riverveiw Cemetery Columbarium.
- 3) Wilson Park Phase 1.
- 4) Paris Park Pool Master Study.

Parks & Facilities Division
16 positions
13.75 FTE
September 12, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
530 - Park & Facilities							
500 - Personnel Services							
01-530-5100	Full Time Salary	286,170	278,731	291,654	333,737	333,737	301,041
01-530-5102	Overtime Salary	4,593	3,842	5,512	2,550	2,550	2,500
01-530-5103	SS/Medi Taxes	20,834	20,271	21,354	25,726	25,726	25,361
01-530-5105	Retirement	-	-	-	-	-	35,376
01-530-5106	KPERS	29,954	26,204	25,876	31,577	31,577	33,715
01-530-5111	Life Insurance	300	306	308	350	350	293
01-530-5112	Medical/Dental Insurance	82,489	79,316	83,662	95,000	95,000	94,912
01-530-5113	Unemployment Insurance	1,545	1,456	1,533	1,849	1,849	1,823
01-530-5114	Workers Comp	6,035	7,884	6,505	9,194	5,886	7,604
01-530-5201	Staffing Services	20,360	8,868	22,319	22,000	22,000	-
01-530-5202	Employment Services	2,560	2,244	523	1,500	1,500	1,500
01-530-5203	Travel/ Meals/ Lodging	28	26	-	1,000	1,000	1,000
01-530-5204	Training/Seminars/Conferences	300	-	-	2,000	2,000	1,500
01-530-5205	Dues/Memberships	-	-	-	-	-	700
01-530-5206	Employee Appreciation	15	449	-	-	-	-
500 - Personnel Services Totals:		455,182	429,596	459,244	526,483	523,175	507,325
600 - Contractual							
01-530-6102	Electricity	10,953	25,882	26,777	25,000	25,000	27,500
01-530-6103	Natural Gas	15,271	7,839	14,772	15,000	15,000	17,000
01-530-6104	Telephone	1,422	1,541	1,212	1,500	1,500	1,500
01-530-6105	Other Utility Services	1,114	1,782	1,915	1,250	1,250	2,500
01-530-6212	Payments to Contractors	184	67	287	1,200	1,200	1,200
01-530-6214	Other Professional Services	2,141	1,188	762	3,000	3,000	3,000
01-530-6215	Other Insurances	15,934	15,889	17,148	20,000	20,000	20,000
01-530-6218	Claims/Losses	206	-	5,528	1,000	1,000	1,000
01-530-6222	Janitorial Services	38	-	-	1,000	10,000	30,000
01-530-6301	Advertising	131	-	76	500	500	500
01-530-6302	Equip Rental/Maintenance Contract	2,353	2,970	2,571	3,700	3,700	8,000
01-530-6303	License Fees	173	86	63	100	100	100
600 - Contractual Totals:		49,919	57,243	71,108	73,250	82,250	112,300
710 - Commodities							
01-530-7100	Office Supplies/Publications	458	279	141	450	450	500
01-530-7101	Other Supplies/Tools	42,954	39,314	34,979	35,000	35,000	38,000
01-530-7102	Clothing/Uniforms	5,564	5,169	4,235	6,000	6,000	6,000
01-530-7106	Chemicals	12,779	1,964	11,065	15,000	15,000	15,000
01-530-7110	Postage/Shipping	1,564	32	-	50	50	50
01-530-7200	Fuel/Oil	13,258	11,224	12,856	20,000	20,000	20,000
01-530-7201	Equipment Repair/Parts/Maintenance	27,786	16,611	9,892	80,000	40,000	30,000
01-530-7202	Motor Vehicle Repair/Parts	4,402	8,600	5,342	10,000	10,000	12,000
01-530-7204	Building Materials/Repairs	20,042	28,627	22,626	85,000	20,000	40,000
01-530-7205	Materials	97	-	550	5,000	5,000	5,000
20-530-7101	Other Supplies/Tools	11,234	2,900	12,292	5,000	5,000	5,000
710 - Commodities Totals:		140,139	114,721	113,979	261,500	156,500	171,550
740 - Capital Outlay							
01-530-7402	Capital Improvement	-	-	-	-	-	260,000
01-530-7403	Motor Vehicles	31,360	-	25,000	150,000	130,000	28,000
01-530-7405	Machinery/Equipment	22,897	-	16,433	18,000	18,000	20,000
01-530-7504	Computer Equipment	884	765	478	1,000	1,000	1,000
01-530-7505	Computer Software	276	480	980	500	500	500
20-530-7405	Machinery/Equipment	-	-	-	25,000	25,000	19,102
740 - Capital Outlay Totals:		55,417	1,245	42,892	194,500	174,500	328,602
800 - Transfers							
01-530-8002	Transfer to CIP	-	-	85,756	95,000	165,000	-
800 - Transfers Totals:		-	-	85,756	95,000	165,000	-
530 - Park & Facilities Totals:		700,658	602,805	772,980	1,150,733	1,101,425	1,119,777

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
532 - Paris Park Pool							
600 - Contractual							
01-532-6102	Electricity	9,583	9,276	9,450	10,500	10,500	12,000
01-532-6104	Telephone	289	346	252	300	300	300
01-532-6214	Other Professional Services	39,073	39,375	39,897	42,000	42,000	44,000
600 - Contractual Totals:		48,945	48,996	49,599	52,800	52,800	56,300
710 - Commodities							
01-532-7101	Other Supplies/Tools	2,056	430	1,998	3,000	3,000	3,000
01-532-7106	Chemicals	6,991	9,640	9,209	9,000	9,000	11,000
01-532-7201	Equipment Repair/Parts/Maintenance	1,785	3,479	1,672	2,500	2,500	2,800
01-532-7204	Building Materials/Repairs	4,000	2,996	10,676	8,000	8,000	12,000
710 - Commodities Totals:		14,833	16,545	23,555	22,500	22,500	28,800
740 - Capital Outlay							
01-532-7405	Machinery/Equipment	-	-	3,370	3,000	3,000	5,000
740 - Capital Outlay Totals:		-	-	3,370	3,000	3,000	5,000
800 - Transfers							
01-532-8002	Transfer to CIP	-	-	-	50,000	-	-
800 - Transfers Totals:		-	-	-	50,000	-	-
532 - Paris Park Pool Totals:		63,778	65,541	76,524	128,300	78,300	90,100

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
533 - Riverview Cemetery							
500 - Personnel Services							
01-533-5100	Full Time Salary	51,926	66,405	68,996	69,870	69,870	71,494
01-533-5102	Overtime Salary	1,305	1,375	1,880	2,550	2,550	2,500
01-533-5103	SS/Medi Taxes	3,719	4,675	5,138	5,540	5,540	7,461
01-533-5106	KPERS	5,549	6,352	6,209	6,800	6,800	7,525
01-533-5111	Life Insurance	56	77	76	76	76	78
01-533-5112	Medical/Dental Insurance	19,211	24,312	14,939	15,862	30,000	32,319
01-533-5113	Unemployment Insurance	275	336	369	398	398	407
01-533-5114	Workers Comp	2,723	3,707	3,424	3,481	2,637	2,973
01-533-5202	Employment Services	137	147	160	200	200	200
01-533-5203	Travel/ Meals/ Lodging	-	-	-	200	200	200
01-533-5204	Training/Seminars/Conferences	-	-	-	500	500	-
500 - Personnel Services Totals:		84,901	107,385	101,192	105,477	118,771	125,157
600 - Contractual							
01-533-6102	Electricity	4,981	4,514	4,778	5,000	5,000	5,300
01-533-6103	Natural Gas	5,241	2,350	3,681	7,000	7,000	7,000
01-533-6104	Telephone	578	616	701	500	500	1,000
01-533-6105	Other Utility Services	653	959	959	1,000	1,000	1,000
01-533-6214	Other Professional Services	-	163	127	500	500	500
01-533-6215	Other Insurances	2,913	2,815	2,937	3,000	3,000	3,000
01-533-6301	Advertising	-	-	-	250	250	250
01-533-6302	Equip Rental/Maintenance Contract	134	-	84	300	300	300
600 - Contractual Totals:		14,501	11,418	13,268	17,550	17,550	18,350
710 - Commodities							
01-533-7100	Office Supplies/Publications	500	706	25	500	500	500
01-533-7101	Other Supplies/Tools	7,398	6,656	9,731	6,500	6,500	10,000
01-533-7102	Clothing/Uniforms	1,149	1,418	1,612	1,500	1,500	1,700
01-533-7200	Fuel/Oil	2,284	3,547	3,086	3,500	3,500	4,000
01-533-7201	Equipment Repair/Parts/Maintenance	3,454	5,155	6,294	8,500	8,500	8,500
01-533-7202	Motor Vehicle Repair/Parts	1,079	216	2,107	4,000	4,000	4,000
01-533-7204	Building Materials/Repairs	6,412	2,267	3,766	5,000	5,000	5,000
01-533-7205	Materials	10,239	19	7,829	12,000	3,000	2,500
01-533-7301	Refunds	165	165	405	-	-	500
710 - Commodities Totals:		32,681	20,149	34,856	41,500	32,500	36,700
740 - Capital Outlay							
01-533-7405	Machinery/Equipment	13,600	-	-	-	-	5,000
01-533-7504	Computer Equipment	649	-	648	1,000	1,000	1,000
01-533-7505	Computer Software	46	87	111	500	500	500
740 - Capital Outlay Totals:		14,294	87	759	1,500	1,500	6,500
800 - Transfers							
01-533-8002	Transfer to CIP	-	-	-	25,000	34,000	-
800 - Transfers Totals:		-	-	-	25,000	34,000	-
533 - Riverview Cemetery Totals:		146,377	139,039	150,074	191,027	204,321	186,707

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
770 - Northwest Community Center							
500 - Personnel Services							
01-770-5100	Full Time Salary	31,953	32,226	32,371	33,579	33,579	33,747
01-770-5102	Overtime Salary	90	34	732	-	-	500
01-770-5103	SS/Medi Taxes	2,380	2,337	2,408	2,568	2,568	2,520
01-770-5106	KPERS	3,335	3,025	2,899	3,153	3,153	3,351
01-770-5111	Life Insurance	36	38	35	38	38	39
01-770-5112	Medical/Dental Insurance	3,684	3,706	4,101	4,484	4,484	4,882
01-770-5113	Unemployment Insurance	173	168	172	185	185	184
01-770-5114	Workers Comp	-	-	-	1,367	-	1,253
500 - Personnel Services Totals:		41,651	41,534	42,719	45,374	44,007	46,476
600 - Contractual							
01-770-6102	Electricity	3,899	4,063	3,610	4,000	4,000	4,200
01-770-6103	Natural Gas	2,126	1,212	2,197	2,500	2,500	2,800
01-770-6104	Telephone	578	616	701	600	600	800
01-770-6105	Other Utility Services	938	903	1,005	1,200	1,200	1,200
01-770-6214	Other Professional Services	61	93	74	175	175	250
600 - Contractual Totals:		7,602	6,887	7,588	8,475	8,475	9,250
710 - Commodities							
01-770-7100	Office Supplies/Publications	117	101	125	100	100	250
01-770-7101	Other Supplies/Tools	1,703	1,335	993	1,500	1,500	1,500
01-770-7103	Food Supply	-	-	-	1,000	1,000	-
01-770-7201	Equipment Repair/Parts/Maintenance	-	-	-	750	750	750
01-770-7204	Building Materials/Repairs	773	200	267	5,000	5,000	32,000
01-770-7301	Refunds	1,470	1,450	895	1,500	1,500	1,500
710 - Commodities Totals:		4,062	3,086	2,279	9,850	9,850	36,000
740 - Capital Outlay							
01-770-7405	Machinery/Equipment	-	-	-	-	-	50
01-770-7406	Office Equipment/Furniture	1,297	-	-	-	-	500
01-770-7504	Computer Equipment	-	400	628	500	500	500
740 - Capital Outlay Totals:		1,297	400	628	500	500	1,050
770 - Northwest Community Center Totals:		54,612	51,907	53,214	64,199	62,832	92,776

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
774 - Senior Center							
500 - Personnel Services							
01-774-5100	Full Time Salary	84,015	88,205	96,526	98,028	98,028	104,978
01-774-5102	Overtime Salary	451	825	1,838	102	102	100
01-774-5103	SS/Medi Taxes	5,920	6,112	6,800	7,507	7,507	7,840
01-774-5106	KPERS	8,782	8,347	8,618	9,215	9,215	10,422
01-774-5111	Life Insurance	104	115	114	113	113	117
01-774-5112	Medical/Dental Insurance	24,622	28,927	32,016	34,920	34,920	37,704
01-774-5113	Unemployment Insurance	1,217	439	489	540	540	564
01-774-5114	Workers Comp	1,114	1,598	1,332	775	1,196	818
01-774-5201	Staffing Services	24,861	20,811	25,092	23,000	23,000	26,000
01-774-5202	Employment Services	283	426	-	500	500	500
01-774-5203	Travel/ Meals/ Lodging	-	-	-	500	500	500
01-774-5204	Training/Seminars/Conferences	830	-	-	500	500	500
01-774-5205	Dues/Memberships	30	205	388	-	-	500
500 - Personnel Services Totals:		152,228	156,012	173,214	175,700	176,121	190,543
600 - Contractual							
01-774-6102	Electricity	12,508	13,077	13,235	14,000	14,000	15,000
01-774-6103	Natural Gas	3,641	2,029	3,223	4,500	4,500	4,500
01-774-6104	Telephone	1,996	2,172	2,475	2,000	2,000	2,500
01-774-6214	Other Professional Services	2,301	2,509	2,336	3,200	3,200	3,200
01-774-6215	Other Insurances	2,987	3,132	3,184	4,000	4,000	4,000
01-774-6301	Advertising	1,547	1,525	963	1,000	1,000	1,200
600 - Contractual Totals:		24,980	24,444	25,416	28,700	28,700	30,400
710 - Commodities							
01-774-7100	Office Supplies/Publications	996	691	317	750	750	750
01-774-7101	Other Supplies/Tools	9,201	8,523	6,774	10,000	10,000	10,000
01-774-7103	Food Supply	1,681	1,370	1,021	1,500	1,500	1,500
01-774-7200	Fuel/Oil	610	582	879	500	500	1,200
01-774-7201	Equipment Repair/Parts/Maintenance	150	2,339	14	3,000	3,000	3,500
01-774-7202	Motor Vehicle Repair/Parts	76	568	159	1,500	1,500	1,500
01-774-7203	Motor Vehicle Maint/Supplies	21,369	-	-	-	-	-
01-774-7204	Building Materials/Repairs	6,582	4,988	1,684	6,000	6,000	8,000
710 - Commodities Totals:		40,663	19,060	10,847	23,250	23,250	26,450
740 - Capital Outlay							
01-774-7504	Computer Equipment	1,166	-	-	1,200	1,200	1,200
740 - Capital Outlay Totals:		1,166	-	-	1,200	1,200	1,200
774 - Senior Center Totals:		219,037	199,516	209,477	228,850	229,271	248,593
Parks and Facilities Division Totals:		1,184,462	1,058,808	1,262,269	1,763,109	1,676,149	1,737,953

NEIGHBORHOOD SERVICES DIVISION

Mission Statement

The City of Arkansas City Neighborhood Services Division is to ensure that the City of Arkansas City continues to thrive by progressively providing a community that is built to the highest quality.

Description

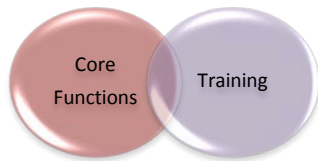
The Neighborhood Services Division is composed of a Building Official, Administrative Assistant and Combination Inspector in charge of enforcing city municipal code through building inspections and permit enforcement.

Source of Funds

This Department is financed from the General Fund and supported by revenues from property taxes, user fees, motor vehicle taxes, franchise fees, liquor taxes, municipal court fines and fees and enterprise fund transfers.

Performance Measures

Sustain Plan Goals:



Personnel (FTE)	
2015	2
2016	2
2017	3
2018	3
2019	3

% of General Fund Expenses	
Dept. Expenditures	Total GF Expenditures
\$ 372,267	\$ 10,817,432
3%	

Provide a community that is built to the highest quality. Provide support for departments and city services that directly align with Arkansas City's strategic goals.

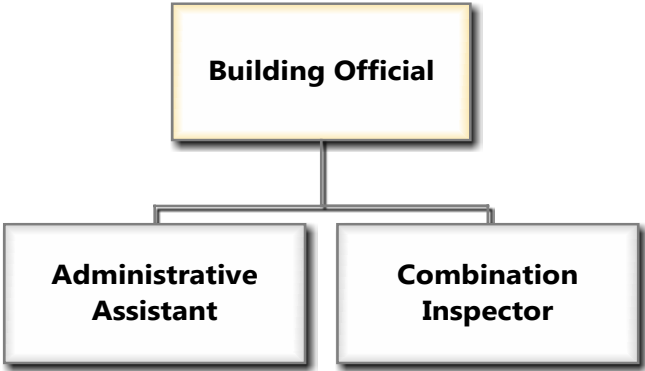
Workload Indicators	2014	2015	2016	2017
Permits Valuation (\$)	\$ 34,150,527	\$ 12,831,087	\$ 26,750,556	\$ 18,139,166
Property Maintenance Complaints	62	9	139	62
Nuisance Complaints	478	311	321	480
Quantity of Inspections	659	1,213	1,541	1,619

2019 Major Goals & Objectives

- 1) Eliminate dangerous structures.
- 2) Improve Comcate response process for nuisance and dangerous structure response.
- 3) Continue to implement building and land use codes in a fair and responsible manner.
- 4) Improve citizen knowledge regarding nuisance abatement and dangerous structure procedures.

Neighborhood Services Division
3 positions
3 FTE
September 12, 2018

- City Manager and City Attorney
- Division Head
- Supervisory
- Non-Supervisory



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
207 - Neighborhood Services							
500 - Personnel Services							
01-207-5100	Full Time Salary	28,879	93,594	96,886	142,174	142,174	129,218
01-207-5102	Overtime Salary	1,091	1,185	1,233	2,040	2,040	1,000
01-207-5103	SS/Medi Taxes	2,142	7,251	7,310	11,032	11,032	9,640
01-207-5106	KPERS	3,113	8,879	8,233	13,542	13,542	12,918
01-207-5111	Life Insurance	22	47	58	113	113	117
01-207-5112	Medical/Dental Insurance	5,416	7,263	15,679	25,287	25,287	42,515
01-207-5113	Unemployment Insurance	2,228	516	525	794	794	699
01-207-5114	Workers Comp	2,834	5,969	8,252	13,927	6,946	9,310
01-207-5201	Staffing Services	4,473	12,375	21,882	10,000	-	-
01-207-5202	Employment Services	286	204	231	300	300	300
01-207-5203	Travel/ Meals/ Lodging	593	738	2,324	600	600	2,500
01-207-5204	Training/Seminars/Conferences	566	2,114	2,713	2,500	2,500	3,000
01-207-5205	Dues/Memberships	374	427	520	600	600	600
500 - Personnel Services Totals:		52,016	140,563	165,847	222,909	205,928	211,817
600 - Contractual							
01-207-6102	Electricity	-	-	8	-	-	-
01-207-6104	Telephone	4,430	4,722	5,305	4,800	4,800	4,800
01-207-6105	Other Utility Services	482	519	1,564	600	600	600
01-207-6212	Payments to Contractors	2,597	9,466	1,157	14,000	14,000	14,000
01-207-6214	Other Professional Services	19,845	22,426	29,155	15,000	30,000	30,000
01-207-6215	Other Insurances	505	611	686	700	700	700
01-207-6301	Advertising	473	-	75	300	300	300
01-207-6303	License Fees	3,297	-	-	-	-	-
600 - Contractual Totals:		31,628	37,743	37,950	35,400	50,400	50,400
710 - Commodities							
01-207-7100	Office Supplies/Publications	3,408	3,113	2,902	3,500	3,500	3,500
01-207-7101	Other Supplies/Tools	2,696	5,610	2,066	3,000	3,000	3,000
01-207-7102	Clothing/Uniforms	602	507	270	300	300	300
01-207-7110	Postage/Shipping	28	40	55	150	150	150
01-207-7115	Building Demolition	40,896	105,135	38,740	100,000	50,000	75,000
01-207-7200	Fuel/Oil	724	2,102	2,959	2,100	2,100	2,100
01-207-7201	Equipment Repair/Parts/Maintenance	845	446	3,203	2,000	2,000	2,000
01-207-7202	Motor Vehicle Repair/Parts	265	1,094	3,205	2,000	2,000	2,000
01-207-7300	Reimbursement	-	-	4,865	-	-	-
710 - Commodities Totals:		49,465	118,047	58,265	113,050	63,050	88,050
740 - Capital Outlay							
01-207-7403	Motor Vehicles	-	-	-	20,000	20,000	-
01-207-7405	Machinery/Equipment	19,550	-	18,084	18,000	18,000	18,000
01-207-7504	Computer Equipment	11,066	2,654	613	2,500	3,300	2,500
01-207-7505	Computer Software	1,072	1,151	1,408	1,500	1,500	1,500
740 - Capital Outlay Totals:		31,688	3,805	20,105	42,000	42,800	22,000
207 - Neighborhood Services Totals:		164,796	300,158	282,167	413,359	362,178	372,267

PUBLIC WORKS DEPARTMENT

Mission Statement

The City of Arkansas City Public Works Department provides a quality environment for residents and businesses and ensures that the City's roadways, streets and bridge, levee, water, wastewater and sanitation infrastructure are safe, clean, and efficient through the use of planning, engineering, emergency management processes, and graphic information systems.

Description

The Public Works department is composed of two divisions, Public Services and Environmental Services. It is the largest department in the organization and works broadly with all departments. Public Works Administration is located at the Environmental Services Office.

Personnel (FTE)	
2015	46.75
2016	46.75
2017	42.25*
2018	42.25
2019	40.84

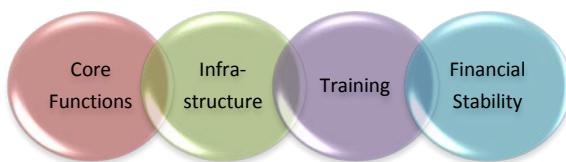
*Neighborhood Services Division was reorganized under City Manager Department in 2017.

Source of Funds

This Department is financed primarily from the revenues within the enterprise funds of water, sewer, sanitation, and stormwater. This department supports many operations across the City.

Performance Measures

Sustain Plan Goals:



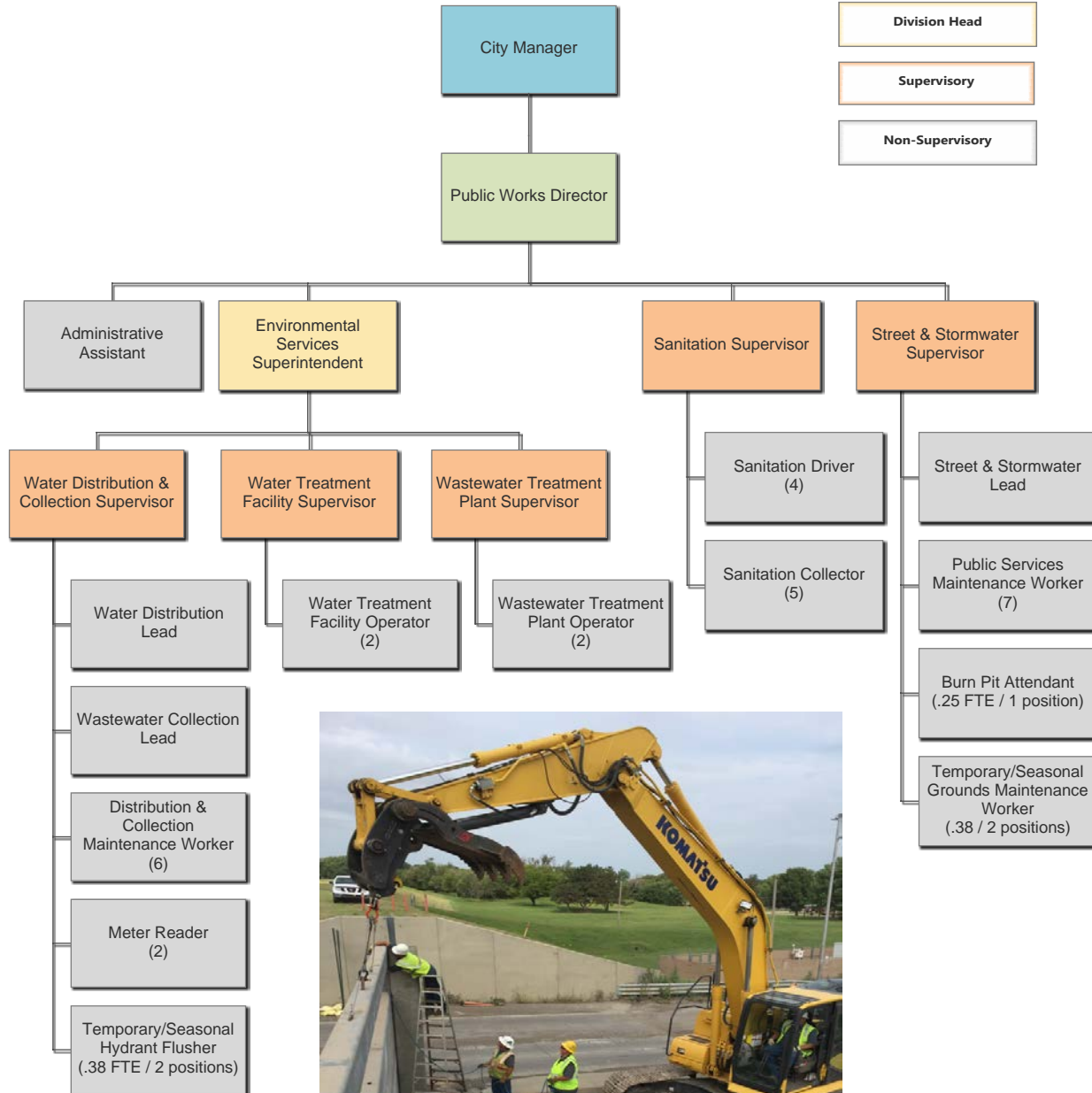
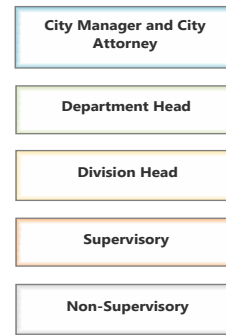
Provide a quality environment for residents and businesses. Provide support for departments and city services that directly align with Arkansas City's strategic goals.

2019 Major Goals

- 1) Complete Phase 1 design-build-upgrade of the Wastewater Treatment Plant.
- 2) Implement a 4-day sanitation residential pickup schedule.
- 3) Yearly replacement of waterlines.
- 4) Complete construction of the Summit Street Road Construction Projects.
- 5) Complete Phase 2 construction of the Well Number 5 Off-Set and Drill Project.

2019 Organizational Chart

Public Works Department
 44 Positions
 40.01 FTE
 September 12, 2018



PUBLIC SERVICES DIVISION

Mission Statement

The City of Arkansas City Public Services Division is to ensure that the City of Arkansas City continues to thrive by progressively providing efficient and quality waste management, stormwater, and street services.

Description

The Public Services Department works to maintain city streets and stormwater conveyance for the City. Public Services also implements the waste management and collection division. Waste management is provided weekly and yard waste and recycling services are available by drop-off.

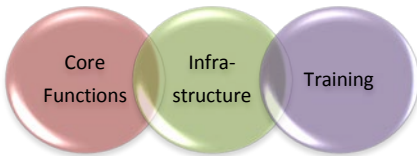
Personnel (FTE)	
2015	18.25
2016	20.25
2017	20.25
2018	20.25
2019	19.63

Source of Funds

This Department is financed from the Special Highway, Sanitation, Stormwater and General funds.

Performance Measures

Sustain Plan Goals:



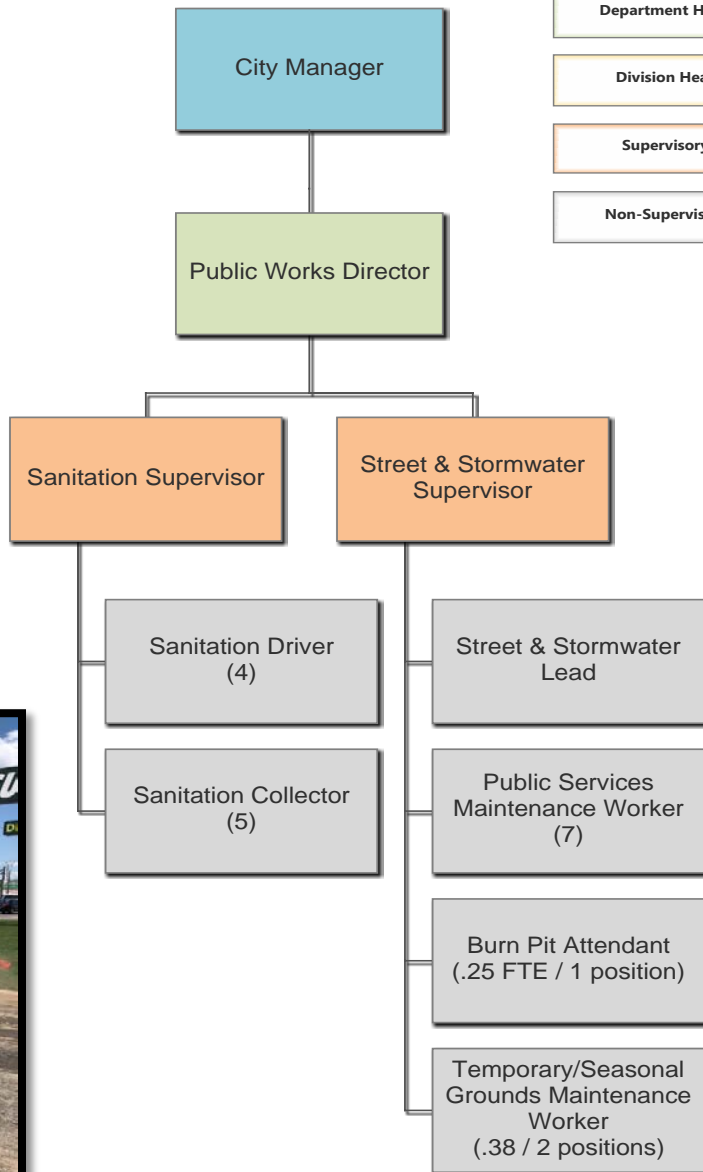
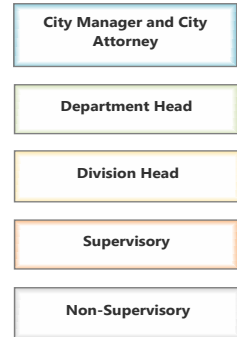
Provide efficient and quality waste management, stormwater, and street services to our citizens. Provide support for departments and city services that directly align with Arkansas City's strategic goals.

	Target	2014	2015	2016	2017
Sanitation Division:					
Residential Stops	N/A	215,964	217,440	222,300	247,624
Commercial Stops	N/A	18,564	34,800	45,188	35,308
Quantity to Landfill (tons)	N/A	8,292	6,568	7,239	7,467
Quantity Diverted from Landfill (Recycled, tons)	N/A	136	263	305	366
Stormwater Division:					
Mowing Completed (linear feet)	N/A	8,247,360	6,687,760	8,997,120	7,197,696
Trees Trimmed (hours)	N/A	239	690	289	305
Culverts and Ditches Cleaned (linear feet)	N/A	320	336	790	820
Streets Division:					
Streets Swept (blocks)	N/A	1,828	2,368	2,319	2,225
Potholes Repaired	N/A	684	677	684	680
Brick Streets Repaired (square feet)	N/A	312	978	825	725
Curbs Repaired (linear feet)	N/A	191	141	798	700

2019 Major Goals/Projects

- 1) Implement recycling efforts with designated drop off points in the City and eliminate Saturday drop offs.
- 2) Implement a 4-day sanitation residential pickup schedule.
- 3) Update the sanitation pickup routing plan.
- 4) Evaluate opportunity for consolidating commercial drop and pick-up locations in the downtown area.
- 5) Replace Mill Canal pump.

Public Services Division
22 Positions
19.63 FTE
October 10, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
540 - Public Works Administration							
500 - Personnel Services							
01-540-5201	Staffing Services	-	-	-	1,000	1,000	-
01-540-5203	Travel/ Meals/ Lodging	-	-	-	2,000	2,000	2,000
01-540-5204	Training/Seminars/Conferences	-	-	-	4,000	4,000	2,000
01-540-5205	Dues/Memberships	-	-	-	1,000	1,000	300
19-540-5100	Full Time Salary	161,437	175,746	171,652	178,621	160,000	102,002
19-540-5102	Overtime Salary	5,060	4,242	3,840	-	5,000	3,500
19-540-5103	SS/Medi Taxes	12,237	13,293	13,006	13,665	13,665	7,990
19-540-5105	Retirement	-	-	-	-	-	1,524
19-540-5106	KPERS	17,335	16,858	15,365	16,773	16,773	10,622
19-540-5111	Life Insurance	123	130	112	129	129	68
19-540-5112	Medical/Dental Insurance	25,639	24,438	24,042	28,235	23,000	20,105
19-540-5113	Unemployment Insurance	895	953	931	982	982	574
19-540-5114	Workers Comp	2,756	7,678	5,440	12,873	5,927	6,973
19-540-5199	(To) From Other Dept	-	-	-	2,975	2,975	-
500 - Personnel Services Totals:		225,483	243,338	234,389	262,253	236,451	157,658
600 - Contractual							
01-540-6215	Other Insurances	896	850	868	1,000	1,000	1,000
01-540-6218	Claims/Losses	-	-	67	-	-	-
01-540-6302	Equip Rental/Maintenance Contract	-	-	158	-	-	-
600 - Contractual Totals:		896	850	1,093	1,000	1,000	1,000
710 - Commodities							
01-540-7100	Office Supplies/Publications	-	-	-	1,500	1,500	500
01-540-7101	Other Supplies/Tools	-	-	14	1,000	1,000	500
01-540-7102	Clothing/Uniforms	-	-	-	200	200	500
01-540-7110	Postage/Shipping	-	-	-	200	200	200
01-540-7200	Fuel/Oil	-	-	168	500	500	500
01-540-7201	Equipment Repair/Parts/Maintenance	-	-	-	500	500	500
01-540-7202	Motor Vehicle Repair/Parts	-	-	-	1,000	1,000	1,000
710 - Commodities Totals:		-	-	183	4,900	4,900	3,700
740 - Capital Outlay							
01-540-7406	Office Equipment/Furniture	-	-	100	-	-	300
740 - Capital Outlay Totals:		-	-	100	-	-	300
540 - Public Works Administration Totals:		226,379	244,187	235,764	268,153	242,351	162,658

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
541 - Sanitation							
500 - Personnel Services							
19-541-5100	Full Time Salary	201,274	208,437	195,659	260,983	200,000	301,354
19-541-5102	Overtime Salary	10,144	8,572	10,911	15,300	15,300	15,000
19-541-5103	SS/Medi Taxes	15,271	15,539	14,869	21,136	18,000	23,595
19-541-5106	KPERS	21,944	19,569	17,677	25,943	20,000	31,368
19-541-5111	Life Insurance	279	286	266	363	363	390
19-541-5112	Medical/Dental Insurance	53,014	57,631	60,486	106,680	60,000	90,553
19-541-5113	Unemployment Insurance	2,029	1,116	1,052	1,520	1,520	1,696
19-541-5114	Workers Comp	16,813	21,826	15,634	18,810	14,042	20,580
19-541-5199	(To) From Other Dept	-	4,194	84,657	-	-	-
19-541-5202	Employment Services	1,221	1,707	2,281	1,500	2,000	3,000
19-541-5203	Travel/ Meals/ Lodging	73	264	154	250	2,500	300
19-541-5204	Training/Seminars/Conferences	376	126	46	500	3,000	500
19-541-5205	Dues/Memberships	56	90	56	200	600	2,200
19-541-5206	Employee Appreciation	-	514	-	-	-	-
500 - Personnel Services Totals:		322,495	339,870	403,748	453,185	337,325	490,536
600 - Contractual							
19-541-6102	Electricity	4,419	4,958	4,778	5,000	5,000	5,000
19-541-6103	Natural Gas	3,943	1,508	3,850	5,000	5,000	4,000
19-541-6104	Telephone	289	308	351	300	400	400
19-541-6105	Other Utility Services	750	750	1,259	800	1,600	1,300
19-541-6212	Payments to Contractors	245,769	251,580	237,055	300,000	250,000	250,000
19-541-6214	Other Professional Services	23,371	31,842	49,448	35,000	35,000	35,000
19-541-6215	Other Insurances	7,967	7,216	9,106	7,500	10,000	7,500
19-541-6218	Claims/Losses	1,004	-	-	-	-	-
19-541-6301	Advertising	6,008	3,746	325	4,000	500	4,000
19-541-6302	Equip Rental/Maintenance Contract	206	514	452	1,300	1,300	1,300
19-541-6303	License Fees	665	42	94	50	50	50
600 - Contractual Totals:		294,391	302,463	306,717	358,950	308,850	308,550
710 - Commodities							
19-541-7100	Office Supplies/Publications	268	346	239	500	750	500
19-541-7101	Other Supplies/Tools	21,580	15,936	20,567	15,000	8,000	15,000
19-541-7102	Clothing/Uniforms	5,530	4,982	5,233	6,000	6,000	6,000
19-541-7110	Postage/Shipping	18	2	5	50	50	50
19-541-7200	Fuel/Oil	50,364	42,814	50,952	50,000	58,000	50,000
19-541-7201	Equipment Repair/Parts/Maintenance	4,982	1,880	1,433	5,000	5,000	5,000
19-541-7202	Motor Vehicle Repair/Parts	19,369	27,031	45,482	30,000	30,000	60,000
19-541-7204	Building Materials/Repairs	2,958	1,126	2,687	4,000	6,500	4,000
710 - Commodities Totals:		105,069	94,117	126,599	110,550	114,300	140,550
740 - Capital Outlay							
19-541-7402	Capital Improvement	-	-	-	-	-	125,000
19-541-7403	Motor Vehicles	48,044	-	-	113,000	113,000	150,000
19-541-7405	Machinery/Equipment	75,100	58,381	347,205	250,000	250,000	55,000
19-541-7505	Computer Software	-	393	450	500	500	500
740 - Capital Outlay Totals:		123,144	58,774	347,655	363,500	363,500	330,500
541 - Sanitation Totals:		845,098	795,224	1,184,718	1,286,185	1,123,975	1,270,136

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
542 - Streets							
500 - Personnel Services							
01-542-5100	Full Time Salary	149,607	157,702	152,709	191,033	191,033	230,292
01-542-5102	Overtime Salary	6,021	5,169	6,211	5,100	5,100	5,000
01-542-5103	SS/Medi Taxes	11,256	11,724	11,495	15,004	15,004	17,556
01-542-5106	KPERS	16,168	14,881	13,711	18,417	18,417	23,339
01-542-5111	Life Insurance	190	187	175	223	223	259
01-542-5112	Medical/Dental Insurance	38,247	39,986	42,470	66,069	66,069	81,885
01-542-5113	Unemployment Insurance	831	843	818	1,079	1,079	1,262
01-542-5114	Workers Comp	12,271	10,222	10,435	10,078	9,910	12,129
01-542-5199	(To) From Other Dept	-	(39,784)	(103,399)	595	595	-
01-542-5201	Staffing Services	45,016	132,290	165,111	35,000	35,000	100,000
01-542-5202	Employment Services	3,429	2,379	1,182	4,000	4,000	2,000
01-542-5203	Travel/ Meals/ Lodging	2,107	211	139	500	500	300
01-542-5204	Training/Seminars/Conferences	1,951	570	46	2,000	2,000	1,000
01-542-5205	Dues/Memberships	56	90	309	200	500	800
500 - Personnel Services Totals:		287,150	336,470	301,410	349,298	349,430	475,822
600 - Contractual							
01-542-6102	Electricity	211,889	221,248	217,296	225,000	225,000	225,000
01-542-6103	Natural Gas	3,943	1,508	3,850	5,000	5,000	4,000
01-542-6104	Telephone	1,735	1,849	2,416	1,800	1,800	2,500
01-542-6105	Other Utility Services	750	750	750	800	800	800
01-542-6214	Other Professional Services	3,854	8,407	8,024	10,000	11,000	13,000
01-542-6215	Other Insurances	14,833	18,088	19,335	16,000	16,000	20,000
01-542-6301	Advertising	732	166	219	-	-	-
01-542-6302	Equip Rental/Maintenance Contract	318	379	317	3,000	3,000	2,000
01-542-6303	License Fees	754	154	55	700	700	200
21-542-6212	Payments to Contractors	-	76,713	1,360,440	-	16,500	382,506
21-542-6214	Other Professional Services	4,300	-	2,590	45,000	45,000	5,000
58-542-6212	Payments to Contractors	1,447,263	2,638,338	20,951	-	-	-
68-542-6212	Payments to Contractors	-	-	1,808,169	-	-	-
600 - Contractual Totals:		1,690,370	2,967,600	3,444,413	307,300	324,800	655,006
710 - Commodities							
01-542-7100	Office Supplies/Publications	696	476	567	1,000	1,000	1,200
01-542-7101	Other Supplies/Tools	12,140	14,028	8,992	14,000	14,000	10,000
01-542-7102	Clothing/Uniforms	7,526	5,198	4,721	7,500	7,500	7,500
01-542-7110	Postage/Shipping	58	2	7	100	100	100
01-542-7201	Equipment Repair/Parts/Maintenance	887	18,630	48,110	3,000	7,500	3,000
01-542-7204	Building Materials/Repairs	335	1,056	2,743	4,000	6,000	5,000
01-542-7205	Materials	12,868	15,751	11,702	15,000	15,000	20,000
01-542-7207	Street Flags and Signs	2,809	10,708	4,254	10,000	10,000	10,000
21-542-7200	Fuel/Oil	40,591	39,434	37,878	50,000	30,000	40,000
21-542-7201	Equipment Repair/Parts/Maintenance	53,304	39,623	47,756	50,000	30,000	50,000
21-542-7202	Motor Vehicle Repair/Parts	30,287	9,999	12,114	20,000	10,000	15,000
21-542-7204	Building Materials/Repairs	2,747	70	-	5,000	5,000	1,000
21-542-7205	Materials	163,927	33,246	304,433	50,000	50,000	50,000
710 - Commodities Totals:		328,173	188,220	483,277	229,600	186,100	212,800
740 - Capital Outlay							
01-542-7405	Machinery/Equipment	42,385	-	-	-	-	-
01-542-7504	Computer Equipment	-	-	477	1,000	1,000	1,000
01-542-7505	Computer Software	138	436	602	1,000	1,000	1,000
21-542-7402	Capital Improvement	-	-	-	-	-	160,000
21-542-7403	Motor Vehicles	-	-	-	-	47,500	29,000
21-542-7405	Machinery/Equipment	150,964	9,968	-	50,000	-	55,000
740 - Capital Outlay Totals:		193,487	10,404	1,079	52,000	49,500	246,000
800 - Transfers							
21-542-8002	Transfer to CIP	-	-	-	502,723	502,723	-
58-542-8000	Transfer to Other Fund	-	-	311,183	-	-	-
800 - Transfers Totals:		-	-	311,183	502,723	502,723	-
542 - Streets Totals:		2,499,180	3,502,693	4,541,362	1,440,921	1,412,553	1,589,628

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
544 - Stormwater							
500 - Personnel Services							
15-544-5100	Full Time Salary	108,115	115,456	114,341	129,527	118,000	121,939
15-544-5102	Overtime Salary	3,192	2,807	3,000	3,040	4,000	2,000
15-544-5103	SS/Medi Taxes	8,058	8,549	8,516	10,064	10,064	10,037
15-544-5105	Retirement	-	-	-	-	-	508
15-544-5106	KPERS	11,581	10,952	10,206	12,354	12,354	13,343
15-544-5111	Life Insurance	106	112	104	125	125	135
15-544-5112	Medical/Dental Insurance	26,341	27,073	28,828	38,962	30,000	40,000
15-544-5113	Unemployment Insurance	594	613	608	723	723	722
15-544-5114	Workers Comp	2,139	2,241	2,445	6,910	2,528	3,000
15-544-5199	(To) From Other Dept	-	-	14,110	595	595	-
500 - Personnel Services Totals:		160,125	167,803	182,158	202,300	178,389	191,684
600 - Contractual							
15-544-6212	Payments to Contractors	5,789	38,275	35,606	50,000	50,000	20,000
15-544-6214	Other Professional Services	813	-	210	2,000	2,000	2,000
15-544-6303	License Fees	-	-	60	-	-	-
600 - Contractual Totals:		6,601	38,275	35,876	52,000	52,000	22,000
710 - Commodities							
15-544-7101	Other Supplies/Tools	4,089	636	3,821	2,000	3,000	2,000
15-544-7102	Clothing/Uniforms	33	-	-	-	-	-
15-544-7106	Chemicals	-	1,661	3,556	2,000	3,500	2,000
15-544-7202	Motor Vehicle Repair/Parts	-	-	-	-	500	100
15-544-7205	Materials	-	7,996	4,246	10,000	5,000	10,000
710 - Commodities Totals:		4,122	10,294	11,623	14,000	12,000	14,100
740 - Capital Outlay							
15-544-7402	Capital Improvement	-	-	-	-	-	150,000
15-544-7403	Motor Vehicles	-	-	-	-	-	28,000
15-544-7405	Machinery/Equipment	64,960	48,936	57,433	18,500	3,000	74,000
740 - Capital Outlay Totals:		64,960	48,936	57,433	18,500	3,000	252,000
800 - Transfers							
15-544-8002	Transfer to CIP	-	-	-	320,000	50,000	-
800 - Transfers Totals:		-	-	-	320,000	50,000	-
544 - Stormwater Totals:		235,808	265,308	287,089	606,800	295,389	479,784
Public Services Totals:		3,806,465	4,807,413	6,248,933	3,602,059	3,074,268	3,502,206

ENVIRONMENTAL SERVICES DIVISION

Mission Statement

The City of Arkansas City Environmental Services Division is to ensure that the City of Arkansas City continues to thrive by progressively providing a community that is healthy and safe and protects the environment.

Description

The Environmental Services Division encompasses all functions of water and wastewater processes. Water collection, production, distribution and metering are all functions of water processes. Wastewater collection, treatment and discharge are all functions of wastewater processes. This division must follow strict regulatory guidelines for environmental compliance.

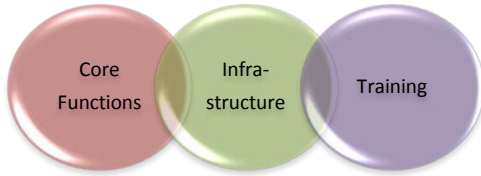
Personnel (FTE)	
2015	21
2016	21
2017	21
2018	21
2019	18.38

Source of Funds

This division is financed from the Water and Sewer funds.

Performance Measures

Sustain Plan Goals:



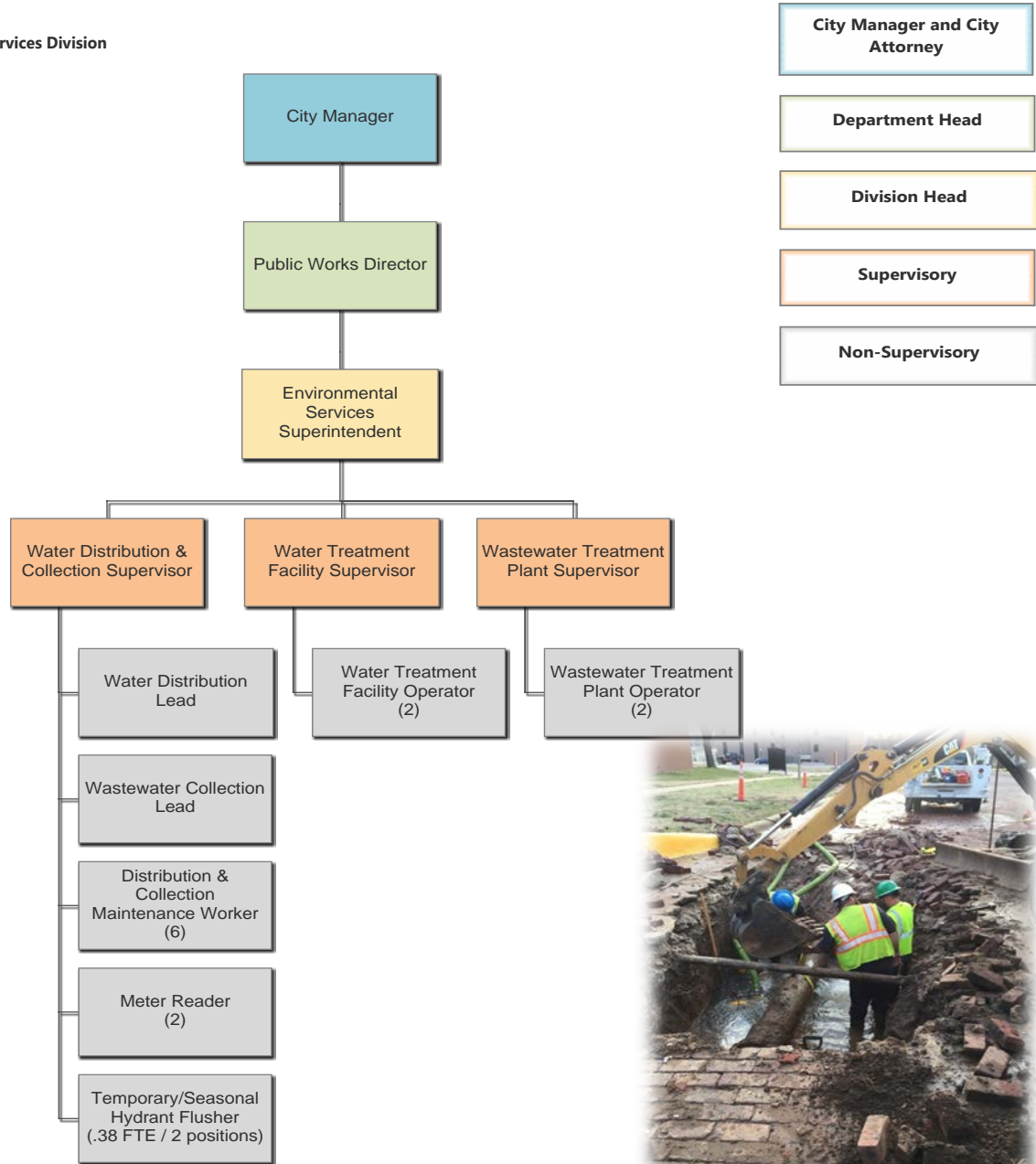
Protect and provide an environment that is healthy and safe for our community. Provide support for departments and city services that directly align with Arkansas City's strategic goals.

	Target	2014	2015	2016	2017
Wastewater Collection Division:					
Lines Flushed (linear feet)	N/A	273,475	150,492	125,969	64,630
Lines Vacuum Cleaned (linear feet)	N/A	2,675	5,157	11,588	3,555
Stop-ups	N/A	18	16	8	5
Wastewater Treatment division:					
Wastewater Treated daily average (million gallons per day, MGD)	N/A	1.20	1.17	1.42	1.29
Wastewater Treated (million gallons, MG)	N/A	437.50	426.76	518.25	469.93
Wastewater Treated maximum day (MGD)	N/A	1.98	3.73	2.63	2.76
Wastewater Treated minimum day (MGD)	N/A	0.85	0.75	0.99	0.87
Water Distribution and Meter Reading Divisions:					
Water Main Breaks	N/A	39	25	18	21
Water Meters Read * New Electronic Reporting Meters Installed	N/A	66,296	42,228 *	8,729	58,284
Average Active Water Accounts	N/A	4,918	5,007	4,883	4,857
Water Mains Replaced (linear feet)	N/A	6,231	-	3,406	3,600
Water Quality Complaints * Improved Tracking System In-Place	0	55	95 *	79	8
Water Pressure Complaints	0	9	26	41	3
Water Treatment Division:					
Water Production daily average (MGD)	N/A	2.33	2.66	2.61	2.72
Water Production (MG)	N/A	1,035	970	954	992
Water Sold (MG)	N/A	708	677	678	697
Water Loss	N/A	32%	29%	27%	26%

2019 Major Goals/Projects

- 1) Expand, develop, rehabilitate and improve the Well Field.
- 2) Replace aging water distribution and sanitary sewer collection pipelines.
- 3) WWTP engineering study for nutrient removal, solids handling, and upgrade including redundancy.

Environmental Services Division
 20 Positions
 18.38 FTE
 October 10, 2018



Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
650 - Environmental Services							
500 - Personnel Services							
16-650-5100	Full Time Salary	147,207	163,527	156,144	187,535	150,000	163,341
16-650-5102	Overtime Salary	2,920	2,266	1,884	1,020	1,500	1,000
16-650-5103	SS/Medi Taxes	10,951	12,186	11,672	14,425	13,000	13,745
16-650-5105	Retirement	-	-	-	-	-	19,254
16-650-5106	KPERS	15,634	15,523	13,834	17,705	15,000	18,272
16-650-5111	Life Insurance	99	103	79	121	121	111
16-650-5112	Medical/Dental Insurance	26,122	24,388	22,824	34,845	20,000	25,000
16-650-5113	Unemployment Insurance	804	871	834	1,037	1,037	988
16-650-5114	Workers Comp	2,756	7,678	10,881	5,499	5,981	4,631
16-650-5199	(To) From Other Dept	-	-	-	4,165	4,165	-
16-650-5201	Staffing Services	4,051	1,604	-	3,000	3,000	-
16-650-5202	Employment Services	392	232	220	500	500	200
16-650-5203	Travel/ Meals/ Lodging	1,124	612	522	1,000	1,000	1,000
16-650-5204	Training/Seminars/Conferences	985	677	305	1,000	1,000	1,000
16-650-5205	Dues/Memberships	218	681	683	1,000	1,000	1,000
16-650-5206	Employee Appreciation	40	-	-	100	100	-
18-650-5100	Full Time Salary	122,724	138,791	134,321	160,694	125,000	139,899
18-650-5102	Overtime Salary	2,064	1,605	1,325	510	1,000	500
18-650-5103	SS/Medi Taxes	9,144	10,349	10,043	12,332	9,000	11,874
18-650-5105	Retirement	-	-	-	-	-	18,238
18-650-5106	KPERS	12,995	13,150	11,875	15,137	12,000	15,786
18-650-5111	Life Insurance	77	83	67	98	98	90
18-650-5112	Medical/Dental Insurance	20,047	19,548	18,902	28,083	18,000	20,000
18-650-5113	Unemployment Insurance	669	740	718	886	886	854
18-650-5114	Workers Comp	2,756	7,678	-	4,711	5,927	6,000
18-650-5199	(To) From Other Dept	-	-	-	3,570	3,570	-
500 - Personnel Services Totals:		383,781	422,295	397,130	498,973	392,885	462,783
600 - Contractual							
16-650-6102	Electricity	-	-	-	-	20,000	18,000
16-650-6103	Natural Gas	801	531	760	1,000	1,000	1,000
16-650-6104	Telephone	4,143	3,001	4,097	4,300	4,300	4,300
16-650-6105	Other Utility Services	1,842	2,692	3,962	3,000	3,000	3,500
16-650-6212	Payments to Contractors	-	-	-	-	1,000	-
16-650-6214	Other Professional Services	9,650	2,700	4,032	10,000	7,500	6,000
16-650-6215	Other Insurances	3,074	3,470	3,427	3,700	4,000	3,700
16-650-6218	Claims/Losses	500	-	1,000	500	500	500
16-650-6302	Equip Rental/Maintenance Contract	275	447	419	500	500	500
18-650-6214	Other Professional Services	7,537	-	-	-	-	-
18-650-6215	Other Insurances	84	79	81	100	100	100
68-650-6212	Payments to Contractors	-	-	191,083	-	-	-
68-650-6220	Engineering Services	2,113,520	5,004,793	12,753,492	-	-	-
600 - Contractual Totals:		2,141,425	5,017,713	12,962,351	23,100	41,900	37,600
710 - Commodities							
16-650-7100	Office Supplies/Publications	183	659	190	700	700	700
16-650-7101	Other Supplies/Tools	677	978	3,025	1,000	1,000	1,000
16-650-7102	Clothing/Uniforms	1,304	1,118	960	1,500	1,000	1,500
16-650-7110	Postage/Shipping	124	13	11	100	100	100
16-650-7200	Fuel/Oil	-	116	647	200	500	300
16-650-7201	Equipment Repair/Parts/Maintenance	66	336	265	500	500	500
16-650-7202	Motor Vehicle Repair/Parts	178	1,614	410	1,600	1,600	1,600
710 - Commodities Totals:		2,531	4,833	5,508	5,600	5,400	5,700
740 - Capital Outlay							
16-650-7406	Office Equipment/Furniture	2,800	800	100	1,000	1,000	200
16-650-7504	Computer Equipment	4,405	2,375	2,528	5,000	3,000	5,000
16-650-7505	Computer Software	4,260	201	1,308	4,000	1,200	4,000
18-650-7505	Computer Software	2,500	-	1,500	-	-	-
68-650-7401	Land/Easements/ROW	-	30,000	-	-	-	-
740 - Capital Outlay Totals:		13,965	33,376	5,437	10,000	5,200	9,200
650 - Environmental Services Totals:		2,541,702	5,478,216	13,370,427	537,673	445,385	515,283

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
651 - Water Treatment							
500 - Personnel Services							
16-651-5100	Full Time Salary	184,340	197,819	213,839	153,185	150,000	104,428
16-651-5102	Overtime Salary	24,608	13,278	9,806	12,750	18,000	12,500
16-651-5103	SS/Medi Taxes	15,333	15,275	16,276	11,662	11,662	8,734
16-651-5106	KPERS	21,645	19,686	19,213	14,330	14,330	11,611
16-651-5111	Life Insurance	191	212	224	227	227	117
16-651-5112	Medical/Dental Insurance	40,748	51,730	53,363	58,483	40,000	14,788
16-651-5113	Unemployment Insurance	1,120	1,096	1,168	1,270	1,270	628
16-651-5114	Workers Comp	7,997	9,462	6,800	6,395	6,321	2,954
16-651-5201	Staffing Services	3,396	10,270	38,537	6,000	15,000	-
16-651-5202	Employment Services	1,628	334	473	1,000	1,000	300
16-651-5203	Travel/ Meals/ Lodging	1,514	60	-	500	500	300
16-651-5204	Training/Seminars/Conferences	1,401	652	1,198	1,500	1,500	1,000
16-651-5205	Dues/Memberships	252	489	267	500	500	500
16-651-5206	Employee Appreciation	-	-	20	-	-	-
500 - Personnel Services Totals:		304,173	320,362	361,183	267,802	260,310	157,860
600 - Contractual							
16-651-6102	Electricity	172,156	183,162	213,863	180,000	200,000	200,000
16-651-6103	Natural Gas	4,668	2,483	5,287	5,000	10,000	5,000
16-651-6104	Telephone	2,599	4,147	4,609	4,500	4,500	6,000
16-651-6105	Other Utility Services	400	-	255	-	1,400	1,500
16-651-6212	Payments to Contractors	322	28,028	607,165	100,000	50,000	50,000
16-651-6214	Other Professional Services	21,713	47,242	101,627	30,000	15,000	9,000
16-651-6215	Other Insurances	27,617	26,176	26,744	30,000	30,000	30,000
16-651-6301	Advertising	525	74	-	500	500	200
16-651-6302	Equip Rental/Maintenance Contract	29,540	25,521	21,721	30,000	30,000	20,000
600 - Contractual Totals:		259,542	316,832	981,270	380,000	341,400	321,700
710 - Commodities							
16-651-7100	Office Supplies/Publications	1,675	2,859	3,802	3,500	3,500	1,000
16-651-7101	Other Supplies/Tools	10,280	5,925	3,394	10,000	7,000	5,000
16-651-7102	Clothing/Uniforms	3,719	3,327	3,041	4,000	3,000	2,000
16-651-7106	Chemicals	155,688	210,120	228,340	400,000	400,000	300,000
16-651-7108	Laboratory Tests/Evaluations	34,047	4,748	4,999	5,000	5,000	5,000
16-651-7110	Postage/Shipping	3,597	2,339	2,877	4,000	4,000	3,000
16-651-7200	Fuel/Oil	326	1,287	1,098	2,000	2,000	2,000
16-651-7201	Equipment Repair/Parts/Maintenance	39,496	111,033	38,710	60,000	20,000	30,000
16-651-7202	Motor Vehicle Repair/Parts	229	927	1,094	1,000	1,000	1,000
16-651-7204	Building Materials/Repairs	1,606	1,215	985	2,000	2,000	1,000
16-651-7205	Materials	-	812	-	-	-	-
710 - Commodities Totals:		250,663	344,590	288,341	491,500	447,500	350,000
740 - Capital Outlay							
16-651-7405	Machinery/Equipment	136,929	31,537	29,179	32,000	35,000	-
16-651-7503	Audio/Visual Equipment	-	-	-	-	14,500	-
16-651-7505	Computer Software	-	262	225	500	500	500
740 - Capital Outlay Totals:		136,929	31,799	29,404	32,500	50,000	250,500
800 - Transfers							
16-651-8002	Transfer to CIP	2,113,520	5,198,991	12,799,290	1,000,000	1,840,500	-
800 - Transfers Totals:		2,113,520	5,198,991	12,799,290	1,000,000	1,840,500	-
651 - Water Treatment Totals:		3,064,827	6,212,574	14,459,488	2,171,802	2,939,710	1,080,060

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
653 - Distribution							
500 - Personnel Services							
16-653-5100	Full Time Salary	204,423	201,713	199,982	221,386	221,386	235,585
16-653-5102	Overtime Salary	15,318	8,402	11,462	10,200	18,000	10,000
16-653-5103	SS/Medi Taxes	15,874	15,000	15,262	17,716	17,716	18,343
16-653-5106	KPERS	22,878	19,593	18,563	21,745	21,745	24,385
16-653-5111	Life Insurance	278	272	233	265	265	273
16-653-5112	Medical/Dental Insurance	51,955	50,607	55,964	72,940	68,000	75,000
16-653-5113	Unemployment Insurance	8,265	1,079	1,097	1,274	1,274	1,319
16-653-5114	Workers Comp	8,542	9,980	7,149	6,491	6,416	6,676
16-653-5199	(To) From Other Dept	-	10,337	4,632	-	-	-
16-653-5201	Staffing Services	29,590	59,729	87,197	60,000	-	-
16-653-5202	Employment Services	2,230	2,197	2,677	1,000	1,000	1,000
16-653-5203	Travel/ Meals/ Lodging	12	37	283	500	500	500
16-653-5204	Training/Seminars/Conferences	1,423	1,213	752	2,000	2,000	2,000
16-653-5205	Dues/Memberships	94	570	56	600	600	600
500 - Personnel Services Totals:		360,883	380,727	405,310	416,117	358,902	375,681
600 - Contractual							
16-653-6102	Electricity	3,261	3,035	2,940	3,300	3,300	3,000
16-653-6103	Natural Gas	1,988	1,101	1,820	3,500	3,500	3,500
16-653-6104	Telephone	1,756	3,226	2,154	3,500	2,000	3,000
16-653-6105	Other Utility Services	480	481	1,768	600	3,000	1,000
16-653-6212	Payments to Contractors	592,232	654,670	865,064	-	13,000	1,000
16-653-6214	Other Professional Services	2,228	6,578	1,873	10,000	11,000	4,000
16-653-6215	Other Insurances	11,049	10,905	11,232	13,000	13,000	12,000
16-653-6220	Engineering Services	(8,032)	64,658	392,739	100,000	100,000	50,000
16-653-6301	Advertising	465	92	76	500	500	100
16-653-6302	Equip Rental/Maintenance Contract	5,196	801	260	3,000	1,000	1,000
16-653-6303	License Fees	-	84	715	500	19,000	18,000
600 - Contractual Totals:		610,624	745,631	1,280,641	137,900	169,300	96,600
710 - Commodities							
16-653-7100	Office Supplies/Publications	1,324	952	156	1,500	500	500
16-653-7101	Other Supplies/Tools	80,413	100,363	134,165	100,000	100,000	100,000
16-653-7102	Clothing/Uniforms	5,970	4,466	4,799	6,000	6,000	6,000
16-653-7106	Chemicals	938	(10)	-	1,000	1,000	100
16-653-7110	Postage/Shipping	144	174	92	200	200	100
16-653-7200	Fuel/Oil	12,045	9,416	13,020	15,000	15,000	15,000
16-653-7201	Equipment Repair/Parts/Maintenance	10,622	11,503	17,989	20,000	20,000	20,000
16-653-7202	Motor Vehicle Repair/Parts	11,292	8,653	6,072	9,000	15,000	9,000
16-653-7204	Building Materials/Repairs	1,568	938	1,336	2,000	2,000	500
16-653-7205	Materials	19,861	8,642	18,394	10,000	10,000	8,000
16-653-7209	Meter/Hydrant Parts	17,976	9,032	-	10,000	10,000	-
710 - Commodities Totals:		162,153	154,130	196,023	174,700	179,700	159,200
740 - Capital Outlay							
16-653-7402	Capital Improvement	-	-	-	-	-	1,000,000
16-653-7403	Motor Vehicles	50,429	-	-	76,000	76,000	-
16-653-7405	Machinery/Equipment	34,396	725	1,856	14,000	20,000	-
16-653-7505	Computer Software	3,359	1,182	614	500	500	500
740 - Capital Outlay Totals:		88,184	1,907	2,471	90,500	96,500	1,000,500
800 - Transfers							
16-653-8002	Transfer to CIP	-	-	-	450,000	450,000	-
800 - Transfers Totals:		-	-	-	450,000	450,000	-
653 - Distribution Totals:		1,221,844	1,282,394	1,884,446	1,269,217	1,254,402	1,631,981

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
660 - Wastewater Treatment (Disposal)							
500 - Personnel Services							
18-660-5100	Full Time Salary	107,526	117,415	122,405	124,852	124,852	130,064
18-660-5102	Overtime Salary	12,562	11,844	8,604	6,630	6,630	6,500
18-660-5103	SS/Medi Taxes	8,582	9,157	9,289	10,058	10,058	10,201
18-660-5106	KPERS	12,496	12,103	11,463	12,346	12,346	13,561
18-660-5111	Life Insurance	100	113	114	113	113	117
18-660-5112	Medical/Dental Insurance	24,602	28,403	31,933	35,105	35,105	37,202
18-660-5113	Unemployment Insurance	639	656	666	723	723	733
18-660-5114	Workers Comp	1,176	2,521	1,965	3,184	1,726	3,065
18-660-5201	Staffing Services	7,268	3,337	-	5,000	5,000	-
18-660-5202	Employment Services	1,154	727	256	1,000	1,000	300
18-660-5203	Travel/ Meals/ Lodging	349	459	461	500	500	500
18-660-5204	Training/Seminars/Conferences	904	3,173	1,370	3,200	3,200	2,000
18-660-5205	Dues/Memberships	72	121	225	200	400	300
500 - Personnel Services Totals:		177,429	190,030	188,751	202,911	201,653	204,543
600 - Contractual							
18-660-6102	Electricity	94,190	95,965	93,868	100,000	95,000	100,000
18-660-6103	Natural Gas	17,604	9,110	15,221	20,000	13,000	15,000
18-660-6104	Telephone	1,876	2,222	1,414	2,500	2,000	1,600
18-660-6105	Other Utility Services	-	361	1,693	400	1,700	2,000
18-660-6212	Payments to Contractors	9,549	3,293	6,433	-	1,200	-
18-660-6214	Other Professional Services	8,096	5,818	11,302	25,000	10,000	12,000
18-660-6215	Other Insurances	15,828	14,625	14,907	16,000	16,000	15,000
18-660-6220	Engineering Services	-	-	-	100,000	50,000	50,000
18-660-6302	Equip Rental/Maintenance Contract	299	84	84	1,000	500	100
18-660-6303	License Fees	1,280	1,363	445	1,500	1,500	1,000
600 - Contractual Totals:		148,722	132,842	145,368	266,400	190,900	196,700
710 - Commodities							
18-660-7100	Office Supplies/Publications	52	986	611	800	800	600
18-660-7101	Other Supplies/Tools	4,364	4,421	3,390	5,000	4,000	5,000
18-660-7102	Clothing/Uniforms	1,781	2,166	1,577	2,500	1,600	1,500
18-660-7108	Laboratory Tests/Evaluations	10,652	11,583	10,622	15,000	12,000	16,000
18-660-7110	Postage/Shipping	235	344	247	400	400	400
18-660-7112	Laboratory Supplies	5,919	14,389	15,422	15,000	15,000	16,000
18-660-7200	Fuel/Oil	4,432	5,000	2,989	5,000	1,800	3,000
18-660-7201	Equipment Repair/Parts/Maintenance	62,934	100,858	48,332	100,000	50,000	60,000
18-660-7202	Motor Vehicle Repair/Parts	282	1,545	573	2,000	2,000	2,000
18-660-7204	Building Materials/Repairs	610	6,131	1,058	7,000	9,000	3,000
710 - Commodities Totals:		91,262	147,423	84,820	152,700	96,600	107,500
740 - Capital Outlay							
18-660-7403	Motor Vehicles	-	-	-	-	-	28,000
18-660-7405	Machinery/Equipment	50,163	9,900	-	-	-	-
18-660-7504	Computer Equipment	782	445	769	1,000	1,000	1,000
18-660-7505	Computer Software	-	131	405	1,000	1,000	1,000
740 - Capital Outlay Totals:		50,945	10,476	1,174	2,000	2,000	30,000
800 - Transfers							
18-660-8002	Transfer to CIP	-	-	-	2,250,000	500,000	-
800 - Transfers Totals:		-	-	-	2,250,000	500,000	-
660 - Wastewater Treatment (Disposal) Totals:		468,358	480,770	420,113	2,874,011	991,153	538,743

Account Number	Account Name	2015 Actual	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Working Budget	2019 Adopted Budget
661 - Wastewater Collection							
500 - Personnel Services							
18-661-5100	Full Time Salary	106,953	107,903	111,482	104,640	125,000	105,815
18-661-5102	Overtime Salary	8,218	4,812	4,682	3,060	7,000	3,000
18-661-5103	SS/Medi Taxes	8,315	8,055	8,381	8,239	10,000	8,128
18-661-5106	KPERS	11,988	10,436	10,184	10,113	13,000	10,806
18-661-5111	Life Insurance	113	115	115	113	113	117
18-661-5112	Medical/Dental Insurance	25,048	24,873	29,324	30,991	35,000	36,184
18-661-5113	Unemployment Insurance	613	578	601	593	593	584
18-661-5114	Workers Comp	1,035	2,037	1,646	2,667	1,441	2,495
18-661-5201	Staffing Services	855	1,385	-	2,000	2,000	-
18-661-5202	Employment Services	140	74	53	200	200	100
18-661-5204	Training/Seminars/Conferences	3,081	1,970	591	2,000	2,000	1,000
18-661-5205	Dues/Memberships	92	25	25	100	300	500
500 - Personnel Services Totals:		166,450	162,261	167,084	164,716	196,647	168,729
600 - Contractual							
18-661-6102	Electricity	1,206	1,123	1,087	1,200	1,200	1,200
18-661-6103	Natural Gas	735	407	673	1,000	1,000	800
18-661-6104	Telephone	1,154	886	701	1,000	1,000	800
18-661-6105	Other Utility Services	80	480	238	500	500	300
18-661-6212	Payments to Contractors	7,233	3,500	14,329	-	20,000	10,000
18-661-6214	Other Professional Services	5,410	10,821	1,214	50,000	9,000	4,000
18-661-6215	Other Insurances	3,741	4,644	5,479	4,800	6,000	4,800
18-661-6301	Advertising	320	-	-	400	400	-
18-661-6302	Equip Rental/Maintenance Contract	2,537	200	1,032	2,600	1,000	1,000
600 - Contractual Totals:		22,416	22,061	24,753	61,500	40,100	22,900
710 - Commodities							
18-661-7100	Office Supplies/Publications	375	888	804	400	800	400
18-661-7101	Other Supplies/Tools	16,371	6,804	25,606	15,000	8,000	7,000
18-661-7102	Clothing/Uniforms	1,701	1,133	1,305	1,500	1,500	1,000
18-661-7110	Postage/Shipping	-	12	203	150	150	50
18-661-7200	Fuel/Oil	8,053	3,057	8,075	4,000	12,000	9,000
18-661-7201	Equipment Repair/Parts/Maintenance	14,244	20,225	12,756	22,000	18,000	22,000
18-661-7202	Motor Vehicle Repair/Parts	733	11,522	4,768	5,000	5,000	5,000
18-661-7204	Building Materials/Repairs	1,256	284	406	1,400	1,400	300
18-661-7205	Materials	4,217	-	600	1,000	1,000	300
710 - Commodities Totals:		46,949	43,926	54,524	50,450	47,850	45,050
740 - Capital Outlay							
18-661-7402	Capital Improvement	-	-	-	-	-	1,200,000
18-661-7403	Motor Vehicles	49,500	-	-	-	-	110,000
18-661-7405	Machinery/Equipment	25,986	-	1,928	-	-	75,000
740 - Capital Outlay Totals:		75,486	-	1,928	-	-	1,385,000
800 - Transfers							
18-661-8002	Transfer to CIP	-	-	-	250,000	-	-
800 - Transfers Totals:		-	-	-	250,000	-	-
661 - Wastewater Collection Totals:		311,301	228,248	248,289	526,666	284,597	1,621,679
Environmental Services Division Totals:		7,608,031	13,682,202	30,382,761	7,379,369	5,915,247	5,387,746

STATE BUDGET FORMS



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CERTIFICATE

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers 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 2019; and
 (3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority	Amount of 2018	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2019		2		
Allocation of MVT, RVT, 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	10,817,432	2,930,017
Debt Service	10-113	9	1,202,230	592,886
Library	12-1220	9	371,600	330,691
Special Highway		10	787,506	
Special Recreation 20		10	24,102	
Tourism 23		11	120,962	
Special Alcohol 26		11	20,000	
Hospital Improvement 42		12	2,160,000	
CID Sales Tax 57		12	50,000	
Street Improvement 58		13	0	
Stormwater 15		13	479,784	
Water 16		14	5,083,836	
Sewer 18		14	3,092,163	
Sanitation 19		15	1,657,519	
Land Bank 31		15	3,500	
Non-Budgeted Funds-A		16	0	
Totals		xxxxxx	25,870,634	3,853,594
				County Clerk's Use Only
Budget Summary		17		
Neighborhood Revitalization Rebate				Nov 1, 2018 Total Assessed Valuation

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

4,193,712
NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2018

 County Clerk

Jay W. Wang
Kameron H.
Quane L. Bestman
Karen Welch
Paul Jones

 Governing Body

CPA Summary

Arkansas City

2019

Computation to Determine Limit for 2019

		Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$	<u>3,793,123</u>
2. Library levy in 2018 budget	- \$	<u>325,134</u>
Other tax entity levy in 2018 budget	- \$	<u>0</u>
3. Net tax levy	\$	<u><u>3,467,989</u></u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+		<u>642,798</u>
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	<u>1,309,038</u>	
5b. Personal property 2017	-	<u>1,427,427</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2018 :			
6a. Real estate	+	<u>0</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	+	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+	<u>130,148</u>	
8. Expiration of property tax abatements	+	<u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			<u>772,946</u>
11. Total estimated valuation July 1, 2018		<u>55,114,886</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)			<u>0.0142</u>
13. Percentage adjustment increase (12 times 3)	+ \$		<u>49,328</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			<u>1.40%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$		<u>48,552</u>
16. Total Percentage Adjustments			<u><u>\$ 97,880</u></u>

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:			+	<u>592,886</u>
Property tax revenues for debt service in 2018 budget:			-	<u>813,786</u>
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:			+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:			+	<u>0</u>
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud;			+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:			+	<u>0</u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:			+	<u>0</u>
23. Law enforcement expenses - 2019 budget:		+		<u>3,012,063</u>
Law enforcement expenses - 2018 budget:		-		<u>2,725,419</u>
CPI adjustment	1.40%			<u>38,156</u>
Increased law enforcement expenses in 2019 budget:			+	<u>248,488</u>
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+		<u>2,771,330</u>
Fire protection expenses - 2018 budget:		-		<u>2,725,419</u>
CPI adjustment	1.40%			<u>38,156</u>
Increased fire protection expense in 2019 budget:			+	<u>7,755</u>
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+		<u>0</u>
Emergency medical expenses - 2018 budget:		-		<u>0</u>
CPI adjustment	1.40%			<u>0</u>
Increased emergency medical expenses in 2019 budget:			+	<u>0</u>
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				<u>256,243</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	<u>371,600</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>371,600</u>
29. Total Computed Tax Levy		<u>4,193,712</u>

Other Tests - Property Tax Decline

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

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	3,522,903.000
2018 Tax Levy (Less Levy for other Governmental Units)	3,467,989.000
Change in Levy	54,914

CPI Adjustment		48,552
2019 Mill Rate (Less Mills for other Governmental Units)	63.919	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		48,552

Exemption from Election Requirement **No**

Arkansas City

2019

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

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,654,203	385,866	3,912	2,914	3,315	0
Debt Service	813,786	118,308	1,199	894	1,017	0
Library	325,134	47,268	479	357	406	0
TOTAL	3,793,123	551,442	5,590	4,165	4,738	0

County Treas Motor Vehicle Estimate 551,442
 County Treas Recreational Vehicle Estimate 5,590
 County Treas 16/20M Vehicle Estimate 4,165
 County Treas Commercial Vehicle Tax Estimate 4,738
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14538
 Recreational Vehicle Factor 0.00147
 16/20M Vehicle Factor 0.00110
 Commercial Vehicle Factor 0.00125
 Watercraft Factor 0.00000

Arkansas City

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Water Utility	CIP	12,799,290	2,290,500	-	KSA 12-1,118
Water Utility	Bond and Interest	75,000	75,000	75,000	KSA 12-825d
Sewer Utility	Bond and Interest	75,000	75,000	75,000	KSA 12-825d
Water Utility	General Fund	100,000	400,000	400,000	KSA 12-825d
Sewer Utility	General Fund	550,000	550,000	550,000	KSA 12-825d
Sanitation Utility	General Fund	200,000	200,000	200,000	KSA 12-825d
Sewer Utility	Stormwater Utility	50,000	50,000	50,000	KSA 12-825d
General	CIP	85,756	-	300,000	KSA 12-1,118
Street Improvement	Special Highway	311,183	-	-	KSA 12-1,119
	Totals	14,246,229	3,640,500	1,650,000	
	Adjustments				
	Adjusted Totals	14,246,229	3,640,500	1,650,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Arkansas City

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2008A	09/01/2008	12/01/2018	Various	2,545,000	310,000	6/1, 12/1	12/1	12,400	310,000	0	0
2009A	07/01/2009	12/01/2019	Various	1,950,000	465,000	6/1, 12/1	12/1	16,975	230,000	8,695	235,000
2013A	04/01/2013	12/01/2032	Various	6,015,000	3,745,000	6/1, 12/1	12/1	70,710	485,000	63,435	495,000
Total G.O. Bonds					4,520,000			100,085	1,025,000	72,130	730,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Fund Loan 2649	08/05/2011	08/01/2030	3.12	885,368	624,752	2/1, 8/1	2/1, 8/1	19,192	38,773	17,972	40,130
KDHE Water Fund Loan 2813	01/04/2018	02/01/2038	2.35	22,000,000	22,000,000	2/1, 8/1	2/1, 8/1	258,500	418,417	502,184	853,855
Total Other					22,624,752			277,692	457,189	520,157	893,985
Total Indebtedness					27,144,752			377,777	1,482,189	592,287	1,623,985

Arkansas City

2019

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Fire Truck (Pumper)	07/01/2013	120	2.82	587,667	338,679	66,909	66,909
Totals					338,679	66,909	66,909

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

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

Budgeted Year: 2019

Library found in: Arkansas City
Cowley County

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

First test:

	Current Year <u>2018</u>	Proposed Year <u>2019</u>
Ad Valorem	\$325,134	\$330,691
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$35,182	\$47,268
Recreational Vehicle Tax	\$404	\$479
16/20M Vehicle Tax	\$208	\$357
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$370,928	\$388,795
Difference in Total Taxes:	\$17,867	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$54,251,826	\$55,114,886
Did Assessed Valuation Decrease?	No	
Levy Rate	5.994	6.000
Difference in Levy Rate:	0.006	
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.

Arkansas City

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	571,357	904,617	624,315
Receipts:			
Ad Valorem Tax	2,341,188	2,654,203	xxxxxxxxxxxxxxxx
Delinquent Tax	83,014	60,000	75,000
Motor Vehicle Tax	348,010	332,715	385,866
Recreational Vehicle Tax	3,307	3,088	3,912
16/20M Vehicle Tax	5,995	6,000	2,914
Commercial Vehicle Tax	0	0	3,315
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Liquor Enforcement Tax	12,885	12,274	12,756
Compensating Use Tax	557,359	500,000	500,000
Local Sales Tax	1,599,230	1,600,000	1,605,000
Franchise Tax	1,161,694	1,183,000	1,158,000
Current Special Assessments	30,712	30,000	30,000
Grants	79,194	18,710	273,600
Licenses & Permits	116,105	81,700	70,400
Charges for Service	37,665	29,400	27,400
Rural Fire Contracts	337,570	348,000	350,000
County Ambulance Fees	176,672	170,000	170,000
Other Ambulance Fees	611,575	650,000	625,000
Fines, Forfeitures and Penalties	422,895	432,000	427,000
Use of Money and Property	50,082	65,000	66,000
Other Receipts	336,895	298,480	172,000
Transfers:			
Transfer from Water	100,000	400,000	400,000
Transfer from Sewer	550,000	550,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Loan Reimbursement from Hospital	0	0	300,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(58,860)	(70,000)	(60,000)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,103,187	9,554,570	7,348,164
Resources Available:	9,674,544	10,459,187	7,972,479

Arkansas City

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	9,674,544	10,459,187	7,972,479
Expenditures:			
General & Administration	1,300,153	1,241,347	1,262,913
Court & Legal	203,389	190,028	194,486
Fire/EMS Department	2,351,677	2,735,987	2,807,830
Police Department	2,745,342	2,969,453	3,054,663
Neighborhood Services	282,167	362,178	372,267
Parks & Facilities	901,529	1,354,046	1,372,482
Streets	635,848	675,830	802,122
Northwest Community Center	53,214	62,832	92,776
Senior Center	209,477	229,271	248,593
Public Works Administration	1,375	13,900	9,300
Subtotal detail (Should agree with detail)	8,684,171	9,834,872	10,217,432
Emergency Reserve	0	0	300,000
Transfer to CIP	85,756	0	300,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,769,927	9,834,872	10,817,432
Unencumbered Cash Balance Dec 31	904,617	624,315	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	9,505,246	10,558,582	10,817,432
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,817,432
		Tax Required	2,844,953
	Delinquent Comp Rate: 3.0%		85,064
	Amount of 2018 Ad Valorem Tax		2,930,017

CPA Summary

Arkansas City

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General & Administration			
Personnel Services	803,840	849,890	911,167
Contractual	418,743	328,346	291,346
Commodities	37,854	30,950	31,200
Capital Outlay	39,717	32,161	29,200
Total	1,300,153	1,241,347	1,262,913
Court & Legal			
Personnel Services	131,601	135,436	139,894
Contractual	67,602	49,830	49,830
Commodities	1,531	1,250	1,250
Capital Outlay	2,654	3,512	3,512
Total	203,389	190,028	194,486
Fire/EMS Department			
Personnel Services	1,766,684	1,967,505	2,151,430
Contractual	90,802	99,030	100,450
Commodities	214,159	199,700	191,950
Capital Outlay	213,124	318,752	224,000
Debt Service	66,909	151,000	140,000
Total	2,351,677	2,735,987	2,807,830
Police Department			
Personnel Services	2,334,966	2,497,853	2,615,363
Contractual	105,041	115,100	117,600
Commodities	125,775	100,000	114,000
Capital Outlay	179,559	256,500	207,700
Total	2,745,342	2,969,453	3,054,663
Neighborhood Services			
Personnel Services	165,847	205,928	211,817
Contractual	37,950	50,400	50,400
Commodities	58,265	63,050	88,050
Capital Outlay	20,105	42,800	22,000
Total	282,167	362,178	372,267
Parks & Facilities			
Personnel Services	560,436	641,946	632,482
Contractual	133,975	152,600	186,950
Commodities	160,097	206,500	232,050
Capital Outlay	47,020	353,000	321,000
Total	901,529	1,354,046	1,372,482
Streets			
Personnel Services	301,410	349,430	475,822
Contractual	252,263	263,300	267,500
Commodities	81,096	61,100	56,800
Capital Outlay	1,079	2,000	2,000
Total	635,848	675,830	802,122
Northwest Community Center			
Personnel Services	42,719	44,007	46,476
Contractual	7,588	8,475	9,250
Commodities	2,279	9,850	36,000
Capital Outlay	628	500	1,050
Total	53,214	62,832	92,776
Page 1 - Total	8,473,318	9,591,701	9,959,539

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Senior Center			
Personnel Services	173,214	176,121	190,543
Contractual	25,416	28,700	30,400
Commodities	10,847	23,250	26,450
Capital Outlay	0	1,200	1,200
Total	209,477	229,271	248,593
Public Works Administration			
Personnel Services	0	8,000	4,300
Contractual	1,093	1,000	1,000
Commodities	183	4,900	3,700
Capital Outlay	100	0	300
Total	1,375	13,900	9,300
Page 2 -Total	210,853	243,171	257,893
Page 1 -Total	8,473,318	9,591,701	9,959,539
Grand Total	8,684,171	9,834,872	10,217,432

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	94,807	164,474	133,930
Receipts:			
Ad Valorem Tax	911,906	813,786	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	28,495	17,000	28,000
Motor Vehicle Tax	110,195	129,591	118,308
Recreational Vehicle Tax	1,045	1,202	1,199
16/20M Vehicle Tax	1,925	618	894
Commercial Vehicle Tax	0	2,444	1,017
Watercraft Tax			
In Lieu of Tax - Hospital Special Assess			215,209
Transfer from Water Fund	75,000	75,000	75,000
Transfer from Sewer Fund	75,000	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(22,926)	(20,000)	(22,000)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,180,639	1,094,641	492,627
Resources Available:	1,275,447	1,259,115	626,557
Expenditures:			
Debt Service Principal	985,000	1,025,000	730,000
Debt Service Interest	125,973	100,085	72,130
Projected Future Debt - Loan Principal	0	0	0
Postage	0	100	100
Cash Basis Reserve (2019 column)			400,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,110,973	1,125,185	1,202,230
Unencumbered Cash Balance Dec 31	164,474	133,930	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	1,731,100	1,525,185	1,202,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,202,230
		Tax Required	575,673
Delinquent Comp Rate:		3.0%	17,213
		Amount of 2018 Ad Valorem Tax	592,886

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	306,646	325,134	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,537	10,000	10,000
Motor Vehicle Tax	42,969	35,182	47,268
Recreational Vehicle Tax	408	404	479
16/20M Vehicle Tax	746	208	357
Commercial Vehicle Tax	0	822	406
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(7,709)	(5,500)	(8,000)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	353,597	366,250	50,510
Resources Available:	353,597	366,250	50,510
Expenditures:			
Appropriations to Library Board	353,597	366,250	371,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	353,597	366,250	371,600
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	365,000	366,250	371,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	371,600
		Tax Required	321,090
Delinquent Comp Rate:		3.0%	9,601
		Amount of 2018 Ad Valorem Tax	330,691

CPA Summary

Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	771,132	293,280	261,347
Receipts:			
State of Kansas Gas Tax	322,578	325,860	327,050
County Transfers Gas	54,713	48,930	49,110
Misc. Grants / Fed. Exchange Funds	598,885	330,000	150,000
Transfer from Street Improvement Fund	311,183	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,287,359	704,790	526,160
Resources Available:	2,058,491	998,070	787,507
Expenditures:			
Contractual Services	1,363,030	61,500	5,000
Commodities	402,181	125,000	156,000
Capital Outlay	0	550,223	626,506
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,765,211	736,723	787,506
Unencumbered Cash Balance Dec 31	293,280	261,347	1
2017/2018/2019 Budget Authority Amount	1,835,219	772,723	787,506

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Recreation 20	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	28,479	29,071	11,345
Receipts:			
Local Liquor Enforcement Tax	12,885	12,274	12,757
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,885	12,274	12,757
Resources Available:	41,364	41,345	24,102
Expenditures:			
Commodities	12,292	5,000	5,000
Capital Outlay	0	25,000	19,102
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,292	30,000	24,102
Unencumbered Cash Balance Dec 31	29,071	11,345	0
2017/2018/2019 Budget Authority Amount	14,130	30,000	24,102

CPA Summary

Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism 23	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	43,864	24,462	15,962
Receipts:			
State Guest Tax	101,614	120,000	105,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,614	120,000	105,000
Resources Available:	145,478	144,462	120,962
Expenditures:			
Contractual Services		2,000	2,000
Best Western	66,016	71,500	63,962
CVB	55,000	55,000	55,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	121,016	128,500	120,962
Unencumbered Cash Balance Dec 31	24,462	15,962	0
2017/2018/2019 Budget Authority Amount	143,500	128,500	120,962

Adopted Budget

Adopted Budget Special Alcohol 26	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	60,068	74,243	73,717
Receipts:			
Local Liquor Enforcement Tax	12,885	12,274	12,757
Donations	7,490	7,200	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,375	19,474	12,757
Resources Available:	80,443	93,717	86,474
Expenditures:			
Contractual Services	0	1,000	1,000
Commodities	6,200	19,000	19,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,200	20,000	20,000
Unencumbered Cash Balance Dec 31	74,243	73,717	66,474
2017/2018/2019 Budget Authority Amount	20,000	20,000	20,000

CPA Summary

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Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Hospital Improvement 42			
Unencumbered Cash Balance Jan 1	459,939	1,037,162	1,046,162
Receipts:			
Sales Tax .5%	799,615	775,000	268,000
Debt Service Sales Tax 1%	1,599,230	1,500,000	1,560,000
Interest on Idle Funds	3,220	9,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,402,065	2,284,000	1,834,000
Resources Available:	2,862,004	3,321,162	2,880,162
Expenditures:			
Appropriations to Hospital from .5% Sales Tax	763,834	775,000	600,000
Appropriations to Hospital from 1% Sales Tax	1,061,009	1,500,000	1,560,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,824,843	2,275,000	2,160,000
Unencumbered Cash Balance Dec 31	1,037,162	1,046,162	720,162
2017/2018/2019 Budget Authority Amount:	2,734,685	2,275,000	2,160,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
CID Sales Tax 57			
Unencumbered Cash Balance Jan 1	0	885	0
Receipts:			
Sales Tax	40,885	49,115	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,885	49,115	50,000
Resources Available:	40,885	50,000	50,000
Expenditures:			
Appropriations	40,000	50,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,000	50,000	50,000
Unencumbered Cash Balance Dec 31	885	0	0
2017/2018/2019 Budget Authority Amount:	40,000	50,000	50,000

CPA Summary

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Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Street Improvement 58	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	330,828	0	0
Receipts:			
State Grant	0	0	0
Interest on Idle Funds	1,306	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,306	0	0
Resources Available:	332,134	0	0
Expenditures:			
Contractual Services	20,951	0	0
Transfer to Special Highway Fund	311,183	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	332,134	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	657,861	0	0

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Stormwater 15			
Unencumbered Cash Balance Jan 1	379,058	382,444	393,205
Receipts:			
Charges for Service	188,865	190,000	190,000
Penalties	2,157	2,100	2,100
Reimbursed Expense	47,727	60,000	0
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	1,620	4,000	3,500
Miscellaneous	106	50	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	290,475	306,150	245,600
Resources Available:	669,533	688,594	638,805
Expenditures:			
Personnel Services	182,158	178,389	191,684
Contractual Services	35,876	52,000	22,000
Commodities	11,623	12,000	14,100
Capital Outlay	57,433	53,000	252,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	287,089	295,389	479,784
Unencumbered Cash Balance Dec 31	382,444	393,205	159,021
2017/2018/2019 Budget Authority Amount	326,294	606,800	479,784

CPA Summary

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Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Water 16			
Unencumbered Cash Balance Jan 1	2,029,535	3,098,280	4,437,434
Receipts:			
Water Receipts	3,911,311	4,335,100	4,346,000
Connections Fees	25,310	25,000	25,000
Sale of Assets	25,043	0	0
Other Receipts	32,319	0	0
Loan Proceeds	14,174,980	3,005,800	0
Interest on Idle Funds	16,169	30,000	35,000
Miscellaneous	30,673	12,570	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,215,806	7,408,470	4,406,300
Resources Available:	20,245,341	10,506,750	8,843,734
Expenditures:			
Personnel Services	990,859	845,116	791,583
Contractual Services	2,335,754	586,500	489,000
Commodities	503,618	650,500	532,600
Capital Outlay	62,900	175,700	1,284,700
Debt Service	279,640	1,046,000	1,510,953
Operating Transfers:			
Transfer to General Fund	100,000	400,000	400,000
Transfer to CIP Fund	12,799,290	2,290,500	0
Transfer to Debt Service Fund	75,000	75,000	75,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,147,061	6,069,316	5,083,836
Unencumbered Cash Balance Dec 31	3,098,280	4,437,434	3,759,898
2017/2018/2019 Budget Authority Amount	20,616,661	5,821,224	5,083,836

See Tab C

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Sewer 18			
Unencumbered Cash Balance Jan 1	3,086,785	3,517,568	3,305,387
Receipts:			
Wastewater Receipts	1,949,210	1,900,000	2,110,000
Penalties	20,171	19,000	19,500
Reimbursed Expense	601	300	
Interest on Idle Funds	15,820	35,000	25,000
Miscellaneous	9,916		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,995,717	1,954,300	2,154,500
Resources Available:	5,082,502	5,471,868	5,459,887
Expenditures:			
Personnel Services	538,026	578,681	591,413
Contractual Services	181,788	242,950	231,800
Commodities	147,439	154,350	162,450
Capital Outlay	22,683	515,500	1,431,500
Operating Transfers:			
Transfer to General Fund	550,000	550,000	550,000
Transfer to Debt Service Fund	75,000	75,000	75,000
Transfer to Stormwater Fund	50,000	50,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,564,935	2,166,481	3,092,163
Unencumbered Cash Balance Dec 31	3,517,568	3,305,387	2,367,724
2017/2018/2019 Budget Authority Amount	2,275,855	4,341,948	3,092,163

CPA Summary

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Arkansas City

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation 19	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	901,617	759,010	700,284
Receipts:			
Sanitation Fees	1,481,181	1,500,000	1,500,000
Service Fees	6,110	10,000	7,000
Penalties	14,738	13,500	14,500
Interest on Idle Funds	4,518	7,000	6,000
Miscellaneous	1,809	2,700	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,508,356	1,533,200	1,527,700
Resources Available:	2,409,973	2,292,210	2,227,984
Expenditures:			
Personnel Services	641,431	568,976	647,394
Contractual Services	318,140	321,250	320,475
Commodities	131,995	120,800	147,150
Capital Outlay	359,397	380,900	342,500
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,650,963	1,591,926	1,657,519
Unencumbered Cash Balance Dec 31	759,010	700,284	570,465
2017/2018/2019 Budget Authority Amount	1,783,990	1,771,538	1,657,519

Adopted Budget

Land Bank 31	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0		
Receipts:			
Rental Income	0	0	1,000
Sale of Property	0	0	2,500
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	3,500
Resources Available:	0	0	3,500
Expenditures:			
Contractual	0	0	3,500
Cash Forward (column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	3,500
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	3,500

CPA Summary

Arkansas City

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

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

Equipment Reserve 54		Capital Improvement 68		Public Building Commission 80		Special Law Enf Trust Fund 29		Drug Task Force Fund 51		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	225,648	Cash Balance Jan 1	417,591	Cash Balance Jan 1	1,907,471	Cash Balance Jan 1	9,208	Cash Balance Jan 1	22,093	2,582,011
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	33,500	Hospital Lease Proceeds	1,884,685	Donations	3,148	Restitution	683	
		Transfer from General	85,756	Interest	15,685			Donations	15,075	
		Transfer from Water	12,799,290					Interest	140	
		Interest	2,867							
Total Receipts	0	Total Receipts	12,921,413	Total Receipts	1,900,370	Total Receipts	3,148	Total Receipts	15,899	14,840,829
Resources Available:	225,648	Resources Available:	13,339,004	Resources Available:	3,807,841	Resources Available:	12,356	Resources Available:	37,992	17,422,840
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	24,702	Contractual	13,030,331	Debt Service	1,884,685	Contractual	673	Contractual	4,693	
Total Expenditures	24,702	Total Expenditures	13,030,331	Total Expenditures	1,884,685	Total Expenditures	673	Total Expenditures	4,693	14,945,084
Cash Balance Dec 31	200,946	Cash Balance Dec 31	308,673	Cash Balance Dec 31	1,923,156	Cash Balance Dec 31	11,682	Cash Balance Dec 31	33,299	2,477,756 **
										2,477,756 **

**Note: These two block figures should agree.

CPA Summary

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NOTICE OF BUDGET HEARING

2019

The governing body of
Arkansas City

will meet on August 14, 2018 at 5:30 pm at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Manager's Office at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	8,769,927	45.763	9,834,872	48.924	10,817,432	2,930,017	53.162
Debt Service	1,110,973	17.825	1,125,185	15.001	1,202,230	592,886	10.757
Library	353,597	5.994	366,250	5.994	371,600	330,691	6.000
Special Highway	1,765,211		736,723		787,506		
Special Recreation 20	12,292		30,000		24,102		
Tourism 23	121,016		128,500		120,962		
Special Alcohol 26	6,200		20,000		20,000		
Hospital Improvement 42	1,824,843		2,275,000		2,160,000		
CID Sales Tax 57	40,000		50,000		50,000		
Street Improvement 58	332,134		0		0		
Stormwater 15	287,089		295,389		479,784		
Water 16	17,147,061		6,069,316		5,083,836		
Sewer 18	1,564,935		2,166,481		3,092,163		
Sanitation 19	1,650,963		1,591,926		1,657,519		
Land Bank 31	0		0		3,500		
Non-Budgeted Funds-A	14,945,084						
Totals	49,931,323	69.582	24,689,642	69.919	25,870,634	3,853,594	69.919
Less: Transfers	14,246,229		3,640,500		1,650,000		
Net Expenditure	35,685,094		21,049,142		24,220,634		
Total Tax Levied	3,765,969		3,793,123		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	54,123,449		54,251,826		55,114,886		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	6,455,000		5,505,000		4,520,000		
Revenue Bonds	0		0		0		
Other	698,408		22,662,213		22,624,752		
Lease Purchase Principal	529,701		394,846		338,679		
Total	7,683,109		28,562,059		27,483,430		

*Tax rates are expressed in mills

Kathleen A. Cornwell
City Official Title: Finance Director

(First published in the Cowley CourierTraveler Saturday, July 28, 2018.)

State of Kansas
City

NOTICE OF BUDGET HEARING

2019

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BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	8,769,927	45.763	9,834,872	48.924	10,835,148	2,948,263	53.493
Debt Service	1,110,973	17.825	1,125,185	15.001	1,202,230	592,886	10.757
Library	353,597	5.994	366,250	5.994	371,600	330,691	6.000
Special Highway	1,765,211		736,723		787,506		
Special Recreation 20	12,292		30,000		24,102		
Tourism 23	121,016		128,500		120,962		
Special Alcohol 26	6,200		20,000		20,000		
Hospital Improvement 42	1,824,843		2,275,000		2,160,000		
CID Sales Tax 57	40,000		50,000		50,000		
Street Improvement 58	332,134		0		0		
Stormwater 15	287,089		295,389		479,784		
Water 16	17,147,061		6,069,316		5,083,836		
Sewer 18	1,564,935		2,166,481		3,092,163		
Sanitation 19	1,650,963		1,591,926		1,657,519		
Land Bank 31					3,500		
Non-Budgeted Funds-A	16,753,252						
Totals	51,739,492	69.582	24,689,642	69.919	25,888,350	3,871,840	70.250
Less: Transfers	14,246,229		3,640,500		1,650,000		
Net Expenditure	37,493,263		21,049,142		24,238,350		
Total Tax Levied Assessed	3,765,969		3,793,123		XXXXXXXXXXXXXXXXXXXX		
Valuation	54,123,449		54,251,826		55,114,886		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	6,455,000		5,505,000		4,520,000		
Revenue Bonds	0		0		0		
Other	698,408		22,662,213		22,624,752		
Lease Purchase Principal	529,701		394,846		338,679		
Total	7,683,109		28,562,059		27,483,430		

*Tax rates are expressed in mills

Kathleen A. Cornwell
City Official Title: Finance Director

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GLOSSARY OF TERMS



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Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital 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 2018 finance the 2019 budget.

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

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

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CITY OF ARKANSAS CITY



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