

# 2022



Community



History

ANNUAL  
BUDGET  
REPORT



Service



Opportunity

Infrastructure  
WATER  
OUR  
FUTURE  
ARKANSAS CITY



Quality  
of Life



Efficiency



# Arkansas City, Kansas





CITY OF ARKANSAS CITY

BUDGET

2022

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**

**2021-2022**

**ARKANSAS CITY COMMISSION**

MAYOR SCOTT ROGERS

VICE-MAYOR KANYON GINGHER

COMMISSIONER JAY WARREN

COMMISSIONER DUANE OESTMANN

COMMISSIONER KAREN WELCH

**CITY MANAGER**

RANDY FRAZER

**FINANCE DIRECTOR/TREASURER**

JENNIFER C. WAGGONER

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

### STATEMENT OF ORGANIZATIONAL VALUES

*WE VALUE PROFESSIONAL ETHICS, WHICH INCLUDES:*

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

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

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

*WE VALUE A COMMITMENT TO EXCELLENCE, WHICH INCLUDES:*

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

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

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# MANAGER'S MESSAGE

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# City Manager's Message

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September 7, 2021,

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 2022. This budget of \$40,220,566 continues the work from the Commission priorities of 2016-21, many of which had to be delayed for various reasons. Funding challenges forced City staff to become more creative with their budgets, and their ingenuity and persistent work are reflected in this document. We have faced additional obstacles these past two years as a result of the ongoing novel coronavirus (COVID-19) pandemic, which has resulted in unexpected new challenges.

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.

Surveying began this year and will continue in 2022 toward the development of a new Comprehensive Plan that will take the City through 2030, but most of these priorities will continue to be emphasized.

Staff is cognizant that they and the Commission are the guardians entrusted with spending wisely the public financial support the City receives from its taxpayers and customers. We strive to repay that trust with wise decisions, while also protecting popular programs, facilities and services, as well as continuing to plan for future public infrastructure needs through our 10-year Capital Improvement Plan (CIP).

Given the current economic climate, the 2022 budget limits the financial burden placed upon our residents, while still continuing to make long-needed and long-range investments in the community. At the direction of the City Commission, the mill levy is expected to remain almost flat from 2021 to 2022, at an estimated 70.276 mills. Meanwhile, the City has seen assessed valuation rise by 25% since 2011.

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

Enclosed is the Fiscal Year 2022 Budget, the second we have had the privilege of developing as a management team since my arrival. Through the Commission's leadership and staff's dedication, we have crafted a fiscally responsible plan that reflects the vision and values of the people of Arkansas City.

The 2022 budget fulfills our mission to focus on core functions and improve the financial stability of the City. This budget invests in infrastructure and the equipment necessary to meet the diverse needs of our community. It also strives to continue to provide a high quality of life for Arkansas City citizens.

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

Five major areas have been identified by staff as those that should receive the most planning and budgetary emphasis in 2022. Budget strategies to address them are listed below:

## **Economic Development, Housing and Planning**

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

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

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

Community planning for the future, a process that began with the 2014 Comprehensive Plan and future land use maps, continued in 2017-18 with the finalization and rollout of the Wilson Park Master Plan process, led by a steering committee of citizens and financed in full by a grant from the V.J. Wilkins Memorial Foundation. A re-survey of the Downtown Historic District was completed in 2018. A walking tour brochure and webpage were created this year through a state grant. Its results eventually could lead to expansion of the district to encompass more properties or "thematic districts."

Plans also are under way to revisit and revise the entire Comprehensive Plan in 2021 and 2022. This has been a focused effort of the Planning Commission, working in concert with the zoning administrator and many other City advisory boards. The City also is a leading and active participant in the Paris Park Pool joint committee, in partnership with the Ark City Recreation Commission, Cowley College and USD 470. This collective planning group is working to plan funding for a new pool, recreation center and more.

The City's Neighborhood Revitalization Plan has been expanded dramatically in an attempt to extend its benefits throughout the community, focusing on areas of need identified in the 2014 countywide housing study. This analysis also is useful as our infill housing program continues to develop. This program would make possible low-cost, high-quality housing on lots reclaimed for use and either acquired by the City for its Land Bank program or deeded over directly. In 2017, the City set up its new Land Bank Board of Trustees to administer the overall program, its budget and its Land Bank parcels, and this program has proven extremely popular so far with local home builders and neighboring owners.

More lots could become available, as well, as the worst-case properties that cannot be salvaged, either through the ongoing beautification efforts or court action to compel compliance, have to be declared

dangerous structures and demolished. The 2022 budget has \$50,000 — and subsequent years in the Capital Improvement Plan set aside \$100,000 annually — for such demolitions, whenever necessary.

The City also plans to aggressively pursue Community Development Block Grant funding in the future, as is practical, to fund housing renovation, with one such application being evaluated at the time of this writing. If approved, it would benefit property owners between 8<sup>th</sup> and 15<sup>th</sup> Streets, from Colorado to Kansas avenues. If this program proves successful, the City plans to apply for additional areas in 2023.

The construction of housing has seen a strong uptick in recent years, highlighted by the 2019 completion of the Lake View Estates housing project at Veterans Memorial Lake, the ongoing development of the brand-new Compass Point Addition near Creekstone, and many other new single and duplex units.

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

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

Staff plans to resurrect this committee after COVID-19 forced us not to convene the group in early 2021.

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

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

A \$25,000 grant was awarded in 2020 for this initiative through the RISE Cowley coalition and development of this Multimodal Transportation Master Plan is ongoing as we prepare to enter 2022.

## **Critical Infrastructure**

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

Thankfully, the passage this year of the \$1.2 trillion Infrastructure Investment and Jobs Act (IIJA) should assist Arkansas City and other communities in beginning to catch up on this backlog of critical work.

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

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

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

An engineering team was engaged in 2020 to make formal recommendations for a design-bid-build process for upgrades to the plant, which began late this year with the construction of a new administration building. In 2022, construction will shift into even higher gear with replacement or rehabilitation of several critical wastewater treatment system processes, with \$13 million budgeted.

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 has cut down on the cost of repairing water main breaks, and decreased the wear and tear on the street itself. Forty services also were replaced. In 2017, another water line relocation project was conducted in conjunction with other scheduled street improvements.

Construction was completed this year on the replacement of approximately 12,511 feet of deteriorated 4- and 6-inch water lines, plus 160 new services, in the Brad Meek and Highland Additions, for an estimated cost of \$1,494,070. This will be followed in 2022 by the chip-sealing of streets in this area.

As the Environmental Services Department wraps up work on its 20-year Water Master Plan and water distribution system model, as well as the North Pressure Zone high-service pump station project, the City is looking forward to future needs. Public infrastructure improvement projects budgeted for completion or continuation in 2022 include:

- The City spent \$300,000 in 2017 to offset and re-drill Well No. 8, the second such project in as many years. A brand-new Well No. 14 is now in operation, complete with a new standby generator. The City also recently invested in rehabilitations of Well No. 10, Well No. 8 and Well No. 3, which were on the list for future improvements. An additional \$250,000 is devoted in the Capital Improvement Plan to further water well upgrades, each year from 2023 onward.
- The City has completed a groundbreaking evaluation of its well field recharge rates and water rights. Preliminary data supported its application for a 65-percent increase in its existing water rights, with no physical expansion of the well field required, and Burns & McDonnell Engineering Company was retained to assist with necessary applications to the Division of Water Resources.
- More than \$3 million has been set aside in recent years for water line replacement. Each year from 2023 on, \$500,000 is tasked in the Capital Improvement Plan for water line replacement.
- Continued investment in the Goff Industrial Park water tower will occur in 2023 with a \$212,000 cleaning and repainting. This follows on the heels of a new \$250,000 high-service pump station



for the North Pressure Zone, currently being installed. These facilities are critical for continued smooth operations at Creekstone Farms, the City's largest employer and property taxpayer.

- There is a critical need for improved water pressure in parts of Arkansas City that lie east of the Walnut River, currently served by a 10-inch ductile iron pipeline that runs along the East Chestnut Avenue bridge. Improvements to the water system that began with the Crestwood water line replacement project are set to continue in 2024 with the addition of a Madison booster pump station (\$400,000), which will supplement or replace the existing Chestnut booster station, and a redundant service line along the East Madison bridge (\$1 million). A new East Madison Avenue water line, completed in 2017, will make this redundant tie-in less costly.
- Additional improvements in wastewater infrastructure planned in 2022 include \$360,000 for a new East Kansas Avenue sanitary sewer line extension and \$100,000 for downtown manhole and sanitary sewer rehabilitation on the west side of Summit Street from Adams to Walnut Avenues, with an equivalent amount set aside in 2023 for the west side. Additionally, \$250,000 is reserved each year in the CIP from 2023 onward for general manhole and sanitary sewer rehabilitation throughout Arkansas City. Future years also will see rehabilitation of the Edna, Agri-Business and Country Club Estates lift stations (\$50,000 each in 2022, 2023 and 2024, respectively), plus the Patterson Park lift station (\$20,000 in 2025), as well as a major Goff Industrial Park interceptor sewer replacement (at an estimated cost of \$1.2 million in 2023).
- Stormwater maintenance will remain a main focus in 2022 and beyond. The primary pump serving the Mill Canal was rebuilt in 2019 and all of the electrical equipment in the pump house was replaced, with a rebuild of the secondary pump now planned in 2024 at a cost of \$170,000. This work also would be accompanied in 2025 by cleaning and rehabilitation of the Mill Canal, for \$100,000. Ongoing inlet and stormwater pipe rehabilitation is budgeted at \$50,000 in each year from 2022 onward.
- The pumps at the Madison and Chestnut Avenue underpasses are in need of replacement, with \$40,000 tasked in 2022 and 2023 for each of these major projects, respectively. A \$40,000 replacement of the Ninth Street stormwater pump is projected to follow in 2026.
- Despite needed improvements in many aging facilities, the City continues to successfully remain in state and federal regulatory compliance for its water and wastewater treatment, stormwater discharge, levee maintenance, and burn pit operations. A full-blown levee recertification effort is expected to need to occur no later than in 2023, at an expected cost of \$250,000.

## Transportation

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

Fiscal Year 2017 saw the completion of the South Summit Street mill and overlay project utilizing City Connecting Links Improvement Program (CCLIP) grant funds from the Kansas Department of Transportation (KDOT). This project also resulted in new striping on Summit Street/U.S. 77, with new concrete intersection approaches on the side roads from Tyler to Lincoln avenues. It also included 2,200 linear feet of new water lines and 16 water service replacements. Similar KDOT funding was obtained to mill and overlay South Summit Street/U.S. 166 from Madison Avenue to the U.S. 77 bypass, a \$600,000 project that was completed 2020. This will be followed by a CCLIP project to mill and overlay West Madison Avenue/U.S. 166 from Eighth to Summit streets, a \$513,000 project commencing in 2023.

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

- 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 received KDOT grant funding for a traffic study of this corridor to determine the best way to proceed. In July 2018, TranSystems reported back that the ideal solution would be to provide a continuous two-way left-turn lane in this area by restriping the existing roadway into a three-lane alignment. This project would be less costly because it avoids significant corridor reconstruction, right-of-way and utility relocation costs. This still is a major project that would require significant community cooperation, though, which is why representatives of businesses in this corridor have been members of the Traffic Safety Committee, which continues to evaluate the appropriateness of these changes. In 2020, the City applied for and later received a Community Development Block Grant in the amount of \$455,000 to pursue this resurfacing option, which also would fill in gaps in the sidewalk. In 2021, the City also applied for and received \$227,500 in KDOT Cost Share funding for this project. With a total cost currently estimated at \$910,000, this project will be constructed in 2022. An additional \$500,000 would be needed to resurface Summit Street from Radio Lane to Skyline Road, a project that currently is estimated in the CIP to commence in 2023, as well.
- Bridges currently are scheduled to be replaced on North 15<sup>th</sup> Street (\$420,000 in 2022, assisted by a \$150,000 grant from KDOT's Local Bridge Improvement Program) and South F Street (\$28,000 in 2024 and \$230,000 in 2025), following the replacement in 2018-19 of the Crestwood Drive bridge with the help of another KDOT grant that assisted with costs. Replacement of the South First Street bridge over the Mill Canal also is being considered in the 2025-26 timeframe, for an estimated cost of around \$258,000.
- City streets do not receive a dedicated source of support funding, unlike the enterprise funds for water, sanitation, sewer and stormwater services. Staff will continue to investigate alternatives, such as a small increase in franchise fees, to support continued improvements in this area. A need for future mill and overlay projects also has been identified on Summit Street (Madison to Walnut avenues, \$900,000 in 2023), Madison Avenue (Arkansas River bridge to Eighth Street, \$500,000 in 2024, CCLIP-eligible; Summit Street to Country Club Road, \$900,000 in 2027), and Kansas Avenue (15<sup>th</sup> Street to U.S. 77 bypass, \$900,000 in 2024).
- KDOT continues to discuss the possibility of a southwest bypass extension for U.S. 166 from around Eighth Street to the current bypass terminus on South Summit Street/U.S. 77. This project, currently estimated at \$12 million, likely would not commence any sooner than 2026 and would have to be funded predominantly with state transportation dollars, not local funds.
- The proposed budget continues to include funds for annual crack sealing and pothole repair activities, as well as regular sweeping and cleaning of arterial, collector and residential streets.
- Extension of the current hike-bike trail via sidewalk improvements that comply with the Americans with Disabilities Act (ADA) continues to be a focus, with \$1.2 million planned for this Phase II work in 2022. The City has secured matching dollars from Cowley College (\$87,000) and Westar Energy (\$537,395) for this project, and also has received \$800,000 in Transportation Alternatives (TA) grant assistance from KDOT. A future Phase III is a \$1 million bridge that would cross South Summit Street/U.S. 77 and open up Phase IV expansion opportunities. A further extension, the Central Trail (Phase I) from the Paris Park Pool to the Northwest Community Center on Birch Avenue, would cost \$235,000 and is programmed to commence by 2023 using the Safe Routes to Schools, Recreational Trails and/or TA grant funding programs, which continue to be evaluated and utilized by staff for potential sidewalk and trail construction funding in the future. It would be followed in 2025 by Phase II, from Birch to Kansas avenues (\$280,000).

- In 2018-20, the City developed and implemented a plan to reuse asphalt millings from its many mill-and-overlay projects and apply them as a surface on many of the City's gravel roads, which helps to tamp down dust and minimize runoff onto paved roads. This initiative is anticipated to continue throughout Ark City as millings are made available from future resurfacing projects.
- Starting this year and continuing into 2022, the Capital Improvement Planning Committee, Equal Opportunity and Accessibility Advisory Board, Planning Commission, and Traffic Safety Committee all have been engaged by staff in the development and creation of a new Multimodal Transportation Master Plan for the 2021-30 timeframe. It is intended that this plan, which is being developed by TranSystems and is funded entirely through a \$25,000 grant from Blue Cross Blue Shield of Kansas, will be part of the new 2021-30 Comprehensive Plan update.

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

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

The public space that receives the most attention, Wilson Park, has begun to see breathtaking improvements as a part of the Wilson Park Master Plan. The City was awarded a \$500,000 Challenge Grant from the V.J. Wilkins Memorial Foundation and has received \$205,000 of that matching funding for application toward Phase 1 upgrades in 2021-22. Additionally, Creekstone Farms has contributed \$300,000 toward the Wilson Park improvements. Using these matching funds and in-kind City labor, the City was able to obtain \$300,000 in Land and Water Conservation Funds from the National Park Service through the Kansas Department of Parks, Wildlife and Tourism. Phase 1, consisting of electrical and parking upgrades for the rotunda and the new Creekstone Farms Pavilion, is expected to commence construction in late 2021, while Phase 2 is currently targeted to kick off in 2022. Phase 3 would follow in 2023, and then Master Plan development will shift to the vacant lot to the north, where housing and a new library are just some of the exciting possibilities as this master plan continues to be revised.

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

In the meantime, usage of the park has increased dramatically, thanks to the relocation there of family-friendly events such as concerts and the National Night Out kickoff party. A steady stream of visitors continued to enjoy free outdoor movies under the rotunda and at other locations in 2019, including capacity crowds at Paris Park Pool. It is hoped the movies may resume in 2022. A major new park event, Tacolalah, also debuted in 2019 to great acclaim. About 2,000 people attended this inaugural multicultural event about that same number participated in its return to Wilson Park on July 17, 2022.

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

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

While these programs, as well as a \$5,000 planned fund to assist with property maintenance, were largely curtailed in 2020 due to the coronavirus pandemic, they resumed safely in 2021. In 2022, Spring Cleanup Day will focus on cleaning up the City's two underpasses prior to future beautification projects.

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

The City still hopes to transition to a four-day sanitation schedule in the future. This would increase the efficiency of the existing routes, minimize disruptions to citizens due to holidays and free up a consistent work day for the maintenance of City vehicles and/or recycling operations. A reorganization of the Public Services Department in 2019 elevated Sanitation into its own separate division to help with this.

As far as public facilities are concerned, the 2022 budget makes significant investments toward that end:

- Prior budgets included funds for resurfacing the Poplar Walking Trail and seed money to create a columbarium at Riverview Cemetery. These projects were completed, with the additional enhancement of Poplar Walking Trail occurring in the form of exercise equipment donated by the Arkansas City Middle School KAY Club through a grant, 14 new LED light poles paid for through a separate \$18,000 Blue Cross Blue Shield grant and a 25 "StoryWalk" signs paid for entirely by local school and library grant funds. The final unpaved section of the Veterans Memorial Lake walking trail also was paved in 2019 through a development agreement with Lake View Estates and new public restrooms were constructed west of the Lions Club pavilion as part of the agreement. A brand-new picnic pavilion was constructed further to the north, too.
- A large investment totaling more than \$200,000 was made in the Agri-Business Building, consisting mainly of new roofing, new flooring paint, and a decorative metal façade to improve the interior aesthetics of this heavily used and popular community facility. Other improvements included Americans with Disabilities Act-mandated upgrades, two large ceiling fans that help to cool the facility more efficiently, new lighting and a new heating system in the south building, as well as a brand-new sound system with distributed speakers and sound-dampening panels. The north building and necessary ADA improvements in the area will be targeted in future years.
- 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. A long-envisioned project could open up an 18<sup>th</sup> property, McFarland Pond, for public use by constructing a low-water crossing and associated site improvements for an estimated \$100,000.
- Future years of the Capital Improvement Plan will see new restrooms at Pershing and Lovie Watson Parks (\$30,000 each) in 2023. These projects would affect the most popular City facilities and thus impact the greatest number of residents. Restrooms at Veterans Memorial Lake, which had been included in the 2020 budget, instead were constructed by a developer.
- The 2022 budget provides funding to maintain popular community events, such as Arkalalah, the Last Run Car Show, Tacolalah, Arbor Day, the Cleanup Days and other community festivals.
- The City owns and maintains about 1,700 acres of public property. Staff continues to evaluate the possibility and practicality of disposing of properties in ways that serve public interests. In 2018, this was achieved with the closure of Brock Park, which was transferred into the Land Bank program and later given to Habitat for Humanity to construct a new house. The horseshoe pits in Brock Park were relocated to Pershing Park and this change has proven to be a success.
- The City continues to invest in the staff, materials, and equipment necessary to maintain the Senior Citizens Center, including a planned \$16,000 soffit upgrade in 2022, and help to

administer the Meals on Wheels program. This program benefits many of our senior citizens who are homebound or otherwise unable to prepare meals.

- In 2021, the Parks and Facilities Division finally was able to replace the elevator at City Hall (\$100,000), after the project was delayed for three years due to financial challenges, as well as the roof of the Central Shop (\$110,000). City staff also assisted Boy Scouts with painting and lighting the Madison Avenue railroad underpass (\$10,000) in 2021, and a similar project is planned for the Chestnut Avenue underpass sometime in the future.
- In support of the important work that the Fire-EMS and Police Departments perform, continued facility upgrades are necessary. The Police Department is slated to receive a new generator capable of powering the entire building in 2023, at an expected cost of \$23,000. Meanwhile, building on this year's kitchen remodel, the Fire-EMS Department is budgeted for replacement of its roof and gutters (\$43,500) and an upgrade to its men's showers (\$10,000). Future building upgrades include replacement of the overhead windows in the vehicle bay (\$19,200) and wall upgrades in both the north and south bays (\$30,000) in 2023, followed by replacement of the bays' overhead doors and openers (\$32,000), ceiling tiles (\$6,500), and floors (\$18,000) in 2024.
- Other potential beautification and repair projects in the future include replacing downtown Christmas lights (\$25,000) and remodeling the second floor of City Hall (\$100,000) in 2024, and renovating main entrances into City Hall (\$100,000) and Ark City itself (\$100,000) in the future.

## Citizen Outreach and Interaction

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

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

"Town hall" meetings on beautification, parks and code enforcement are examples of outreach with such a goal in mind. Similar meetings can be organized around other topics of interest.

The 2020 Census Complete Count Committee also regularly brought these parties together, as is the ongoing 2021-30 Comprehensive Plan effort, which will need an intense amount of citizen feedback.

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

Out of this effort was born the new Equal Opportunity and Accessibility Advisory Board, which spent 2021 finishing its ongoing review and overhaul of the City's ADA Transition Plan. Reformed boards include the combination of the Board of Zoning Appeals and Planning Commission, which now work together to strengthen City planning and zoning decisions and make them more coherent, as well as the empowerment of a Board of Trustees to take charge of the Visit Ark City convention and visitors bureau.

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 were created with the formation of the Traffic Safety Committee and the Capital Improvement Plan Committee, both mentioned previously in this document. In 2021, two new citizens replaced city commissioners on the South Central Kansas Medical Center Board of Trustees.



The new Community Spirit Award Committee commenced operations in 2018, culminating in a special 10<sup>th</sup> anniversary celebration of the Joe B. Avery Community Spirit Award as a new Arkalalah tradition. It continues to innovate new ways to recognize outstanding citizens during the unprecedented pandemic, much as the Outstanding Student Award Committee had to amid a hybrid school environment in 2021.

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

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

Examples of success include National Night Out (which has seen crowds of more than 1,000 in four of its past five years), Trunk or Treat Night, Fire Prevention Week, DARE Camp, the Health and Safety Fair, Coffee with a Cop, and other day-to-day interactions with citizens in the course of performing regular duties, despite the cancellation or postponement of many of these activities in 2020 for health reasons.

The Police Department’s continued progress toward becoming accredited by the Commission on Accreditation for Law Enforcement Agencies also will help to ensure continued trust and engagement, as will its receiving of a \$125,000 federal grant to help to provide for a mental health crisis resource officer.

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

The most important tools for citizen engagement that have been cultivated in the past few years are the City’s website and social media platforms. Our new website was launched in April 2021 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 form feature has proven exceptionally popular, allowing citizens to report issues and problems, while a two-way communication process keeps them informed by email.

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

The Arkansas City Police Department’s Facebook page now has more than 9,800 “followers” (more than five times as many as in 2016) and the Fire-EMS Department’s page has more than 3,300 followers.

Meanwhile, the City of Arkansas City’s Facebook page grew from 962 “likes” in July 2015 to 3,752 as of October 13, 2020. In addition, it now has 4,358 followers, has reached as many as 8,808 people in a single day and has been used effectively during several different crises through the use of “Local Alerts.”

One important part of strengthening communication with citizens is updating the City’s Municipal Code online so they can access it and better understand the laws of the City. The 2022 budget allocates funds for continued integration of a year’s worth of ordinances and charter ordinances into existing code.

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

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

In 2021, City staff achieved a long-term goal by utilizing the FlashVote platform to implement a new form of regular community survey in order to better monitor citizens' and customers' feedback, as well as to integrate their concerns and priorities into City planning strategies. It will become a critical component of the both the annual Capital Improvement Plan and the 10-year Comprehensive Plan. This survey process also could be the first step toward implementing a priority-based budgeting model.

## Final Notes

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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 recognized the City for its excellent financial practices. In 2014, the City was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the first time in 20 years. The City was a repeat winner of the award in 2015, 2016, 2017, 2018, 2019, 2020 and 2021. We as staff are very proud to have received these awards and we will continue to strive for excellence in our budget presentation, which only becomes more informative each year.

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

This budget provides resources for the City to continue to accomplish its core mission while also adhering to a strong tradition of sustainable fiscal policy and sound financial management.

Through our shared commitment to excellence in providing public services, the City of Arkansas City has positioned itself well for 2022 and beyond.

Respectfully submitted on behalf of our 2022 budget team,

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

Randy Frazer  
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Arkansas City  
Kansas**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director



## City Staff's Dedication

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

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

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

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



**In 2022, 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 2020-2021

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 2020 and 2021:

## Environmental Services Department

- Remained in regulatory compliance with water treatment and wastewater treatment operations.
- Completed rehabilitation of Water Well No. 3.
- Completed design for Wastewater Treatment Plant Upgrades Project and initiated construction of Phase 1 (Administration Building).
- Completed triennial lead and copper sampling and analysis procedures.
- Completed construction of approximately 12,511 lineal feet of new water line and 160 water service replacements for the Brad Meek and Hillside Additions Water Line Replacement Project.
- Commenced construction of the North Pressure Zone High-Service Pump Station Project.
- Initiated design and mapping of Water Distribution System Model and 20-Year Water Master Plan.
- Completed capital equipment purchase of a 2021 Doosan Portable Air Compressor.
- Completed annual Biosolids and Division of Water Resources reports.
- Completed Sanitary Sewer Repair Project in Block 26, Sleeth Addition, which replaced 262 lineal feet of 12-inch pipe.
- Prepared to commence construction of Downtown Sanitary Sewer Rehabilitation Project in the alleys between First Street and Summit Street.
- Continued to provide essential, vital water and wastewater services during COVID-19 pandemic.



## Public Services Department — Street and Stormwater Division

- Remained in regulatory compliance with stormwater discharge and levee maintenance operations.
- Certified during levee inspection and performed necessary maintenance.
- Completed construction of concrete intersection, curb and gutter improvements on 2<sup>nd</sup> Street at both Cedar Avenue and Vine Avenue.
- Developed a Capital Improvement Plan for 2022.
- Completed design of a project to mill and overlay West Madison Avenue/U.S. 166 from 8<sup>th</sup> Street to Summit Street/U.S. 77, a project largely



reimbursed by KDOT City Connecting Links grant funding.



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

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

- Continued implementing a plan for chip-sealing the City's streets, including 1<sup>st</sup> Street and 2<sup>nd</sup> Street from Kansas Avenue north to

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

- Finalized design of Hike-Bike Trail Phase 2 Extension Upgrades Project using KDOT Transportation Alternatives grant funds.
- Awarded KDOT grant and began design for North 15<sup>th</sup> Street Bridge Replacement Project.
- Continued patching potholes and repainting school zone crosswalks throughout the City.
- Completed numerous upgrades to the Central Shop building, including improved siding and the installation of a new shop lift to assist with truck and equipment repairs and maintenance.
- Auctioned off numerous old pieces of equipment to assist with purchase of new replacements.
- Purchased and used a new curb-and-gutter machine to assist in new concrete pouring projects.
- Continued to provide essential, vital street and stormwater services during COVID-19 pandemic.

## Public Services Department — Parks and Facilities Division

- Removed multiple dead trees, filled in empty tree wells along avenues with new concrete, and repaired broken sidewalk through the Downtown Historic District.
- Assisted with installing new 18-hole disc golf baskets and tee pads at Knebler Pond.



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

### Public Services Department — Sanitation Division

- Remained in regulatory compliance with sanitation and burn pit operations.
- Manufactured four new portable dumpsters that citizens may rent for disposal of household waste.
- Completed capital equipment purchase of two new 2021 Peterbilt trucks with 20-yard Heil Packers.
- Continued to participate in the reconfiguration of the joint recycling program between Arkansas City and Winfield.
- Continued to provide essential and vital sanitation services during COVID-19 pandemic, despite the loss of supplemental inmate labor through the Winfield Correctional Facility.



### Police Department

- Celebrated the promotions of nine employees, including Police Chief Eric Burr, a Support Services Captain, Lieutenants Nelson Douglas and Travis Stroud, and Sergeant Ted Shinneman.
- Hired and trained five new police officers — Jeff Wilson, Rick Bennett, Adam Utt, Otey Spires and Dylan Hettenbach.
- Reduced Kansas Bureau of Investigation crime statistics to a three-year low of 39.2, down from previous years of 45.3 and 48.2.
- Reduced violent crime rate to 4.5 from 5.5 and property crime rate drastically to 34.7 from 39.8.



- Received numerous awards, including the Rotary Life Saving Award for Officer Madeline Pegorsch; the Veterans of Foreign Wars' Officer of the Year Award for Master Police Officer Kelsey Horinek, who also won the State VFW Officer of the Year Award, the first such award ever received by an Arkansas City police officer; the Supervisor of the Year award for Sgt. Nelson Douglas; the Meritorious Service Award for retiring Police Chief Dan Ward; and the AAA Platinum (highest level) Traffic Safety Award for the department for the fifth straight year.



- Completed capital equipment purchase of three 2021 Dodge Charger Pursuit Police Vehicles.
- Continued to emphasize community-oriented policing as a priority with the return of programs such as

Popsicle Patrol, Coffee with Cop, DARE Camp and National Night Out, as well as collaborating with a local elementary school to design a police car by placing their handprints in the decals.

- Received federal grant funds to train an officer and continue a proactive community mental health program in an effort to serve those with mental health issues before they go into crisis.
- Continued to provide essential, vital law enforcement services during COVID-19 pandemic.

### Fire-Emergency Medical Services Department

- Sent multiple personnel to critical training, including trench, animal and confined space rescue operations.
- Conducted 90 business inspections in one year.
- Received approval to purchase a new ambulance in 2022.
- Implemented department standard operating guidelines.
- Received a truck from the Kansas Forestry Service and equipped it for fighting wildland fires, while also purchasing a 5-ton truck that is in the process of being equipped for fighting wildland fires.
- Saved from fire property valued at \$201,253,000 while responding to 2,292 total calls in 2020.
- Purchased new Self-Contained Breathing Apparatuses to comply with national guidelines.
- Completely remodeled the Arkansas City Fire-EMS Department kitchen.
- Purchased an Auto Pulse machine and an additional ultraviolet light to sanitize its ambulances.
- Upgraded ambulance cots using COVID-19 relief funds from the federal government.
- Received an additional federal grant to help to purchase bidirectional amplifier system and radio communication equipment for the building, as well as emergency medical training supplies.
- Continued to provide essential, vital firefighting, fire prevention and emergency medical services during COVID-19 pandemic.



# Strategic Goals 2022

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





# Long-Term Priorities

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

Surveying resumed in 2021 and will continue in 2022 to support the ongoing development of a new Comprehensive Plan for the next decade, overseen by the Planning Commission with the assistance of several other City advisory boards. A Multimodal Transportation Master Plan also is being developed.

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

## Housing and Neighborhoods

- Encourage the availability of housing in Arkansas City for all ages and income groups.
- Continue to encourage construction of more private-sector senior housing.
- Encourage citizens to continue to reinvest in their homes as the most economical way to improve the housing stock.





- Encourage rehabilitation where appropriate, and removal where necessary, through code enforcement activity.
- Residential development should be located in areas where adequate public and private facilities already exist, where such facilities are planned in the Comprehensive and Capital Improvement plans, or in areas where they will be extended and provided by the developer within a reasonable time frame.

## Economic Development

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



## Parks, Recreation, and Natural and Historic Resources

- Evaluate whether the community would benefit from closure and disposition of certain parks and other City-owned properties, with resulting savings made available for other park improvements.
- Make improvements to parks and playgrounds to meet the needs of persons of all ages.





- Protect and preserve natural resources, particularly along the rivers, both for natural features and flood protection.
- Promote the maintenance and preservation of historical resources such as the Burford Theatre, the Downtown Historic District, Ireland Hall, Pilgrim Congregational Church, and other historic structures.

## Infrastructure and Transportation

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



## Community Health

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

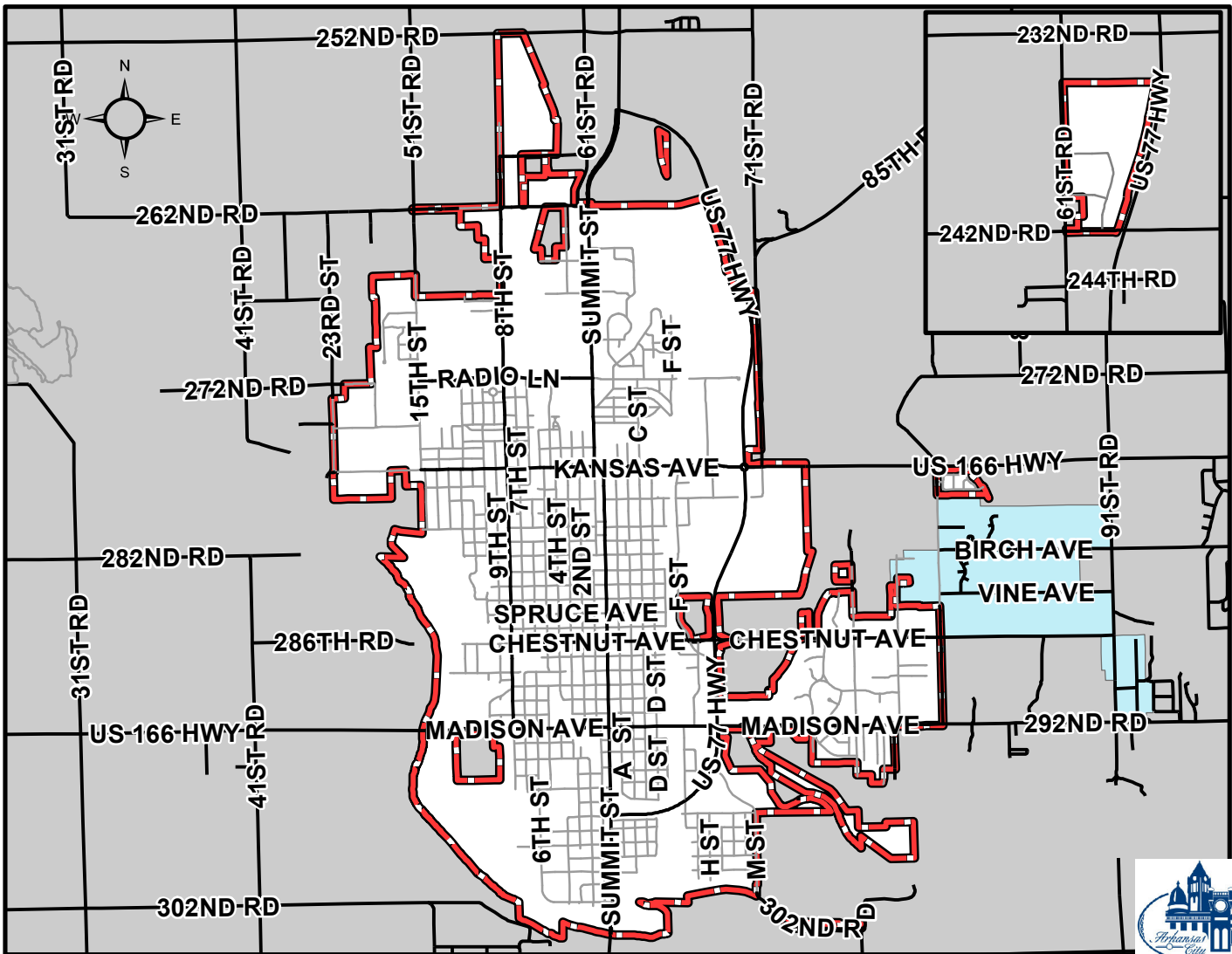


## Land Use and Growth Management

- Approve a "Growth Area" that will serve as the City's extraterritorial planning area.

- Continue to apply the City’s subdivision regulations within the Growth Area.
- Preserve the character of Arkansas City while providing opportunities for growth and development that benefit the community.
- Provide adequate and appropriate area for current and future residents for opportunities for quality housing consistent with the housing goals of the Comprehensive Plan.
- Provide adequate area for convenient, safe and appropriately scaled commercial development.
- Provide adequate and appropriate areas for industrial land uses.
- Use land-use regulations and other means to promote preservation of the City’s historical and cultural heritage.
- Keep the Comprehensive Plan and land-use regulations up to date to serve the needs of property owners and the community at large.





## **Our Community**

### **Size and Location**

The City of Arkansas City, Kansas, is located in Cowley County at the confluence of the Arkansas and Walnut rivers in south-central Kansas, near the Kansas-Oklahoma state line. The City limits encompass 9.3 square miles. Arkansas City, surrounded by rich farm and ranch land, is about 58 miles southeast of Wichita. Its 2020 Census population was 11,974 residents. (See City Boundary Map on previous page.)

### **Government and Organization of the City**

The City of Arkansas City, founded in 1870 and incorporated in 1884, is a city of the second class. The City adopted the commission-manager form of government in an election in 1930. This was reaffirmed in 2016 with the unanimous passage of Charter Ordinance No. 29. The commission-manager plan is the system of local government that combines the strong political leadership of locally elected city commissioners with the strong managerial experience of an appointed local government manager.

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

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

### **Municipal Services and Utilities**

The City owns and operates its own water and wastewater utility systems, both of which are maintained by the Environmental Services Department, as well as its own sanitation and stormwater management utility systems, both of which are maintained by the Public Services Department. Evergy and Kansas Gas Service supply electricity and natural gas to the City, respectively.

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

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

### **Transportation Facilities and Routes**

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

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

### **Cowley County Community College**

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

### **Medical and Health Facilities**

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

### **Recreational Facilities**

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

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

## Community Economic Overview

### Employment

Some of the major employers in the Arkansas City area are Creekstone Farms, a leading producer of USDA Certified Black Angus beef; KanPak, a global leader in the aseptic packaging of cold and frozen beverages, coffees, and desserts; GE Aviation, an aircraft and heavy equipment repair service; Cowley County Community College, a multi-campus community college and vocational-technical school; USD 470, the Arkansas City Public School District; and SCK Health, comprising a hospital and three clinics.

### Labor Force

In 2020, unemployment was 8.0% in Cowley County and 6.9% for the State of Kansas. Statistics showing dramatic decreases in both state and county unemployment for 2021 follow (**Note:** *The below estimated unemployment rate in Arkansas City does not account for the recent impact of the COVID-19 pandemic*):

	<u>Civilian Labor Force</u>	<u>Unemployment Rate</u>
Arkansas City	5,229 <sup>^</sup>	6.0% <sup>^^</sup>
Cowley County	16,917	3.6%
State of Kansas	1,511,879	3.9%

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

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

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

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

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

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

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

### **Occupations and Industries**

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

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

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

### **Economic Strength in the Region**

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

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

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

### **Major Taxpayers**

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

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

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

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

### **Annual Financial Reporting**

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

### **Financial Institutions**

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

<b><u>Year</u></b>	<b><u>Cowley County Total Deposits</u></b>	<b><u>Market Share for State of Kansas</u></b>
<b>2011</b>	\$ 580,232,000	0.95%
<b>2012</b>	\$ 589,387,000	0.94%
<b>2013</b>	\$ 611,823,000	0.95%
<b>2014</b>	\$ 606,121,000	0.91%
<b>2015</b>	\$ 620,452,000	0.91%
<b>2016</b>	\$ 612,736,000	0.74%
<b>2017</b>	\$ 630,438,000	0.86%
<b>2018</b>	\$ 636,899,000	0.95%
<b>2019</b>	\$ 669,211,000	0.88%
<b>2020</b>	\$ 725,948,000	0.82%
<b>2021</b>	\$ 806,909,000	0.83%

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



## Population Trends

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

<u>Year</u>	<u>Population</u>	<u>Change</u>	<u>Percent Change</u>
<b>2001</b>	11,712		
<b>2002</b>	11,971	+259	+2.21 %
<b>2003</b>	11,697	-274	-2.29 %
<b>2004</b>	11,556	-141	-1.21 %
<b>2005</b>	11,286	-270	-2.34 %
<b>2006</b>	11,114	-172	-1.52 %
<b>2007</b>	11,111	-3	-0.03 %
<b>2008</b>	11,023	-88	-0.79 %
<b>2009</b>	10,977	-46	-0.42 %
<b>2010 (Census Year)</b>	<b>12,415</b>	<b>+1,438</b>	<b>+13.10 %</b>
<b>2011</b>	12,356	-59	-0.48 %
<b>2012</b>	12,322	-34	-0.28 %
<b>2013</b>	12,262	-60	-0.49 %
<b>2014</b>	12,154	-108	-0.88 %
<b>2015</b>	12,094	-60	-0.49 %
<b>2016</b>	12,009	-85	-0.70 %
<b>2017</b>	11,864	-145	-1.21 %
<b>2018</b>	11,793	-71	-0.60 %
<b>2019</b>	11,986	+193	+1.64 %
<b>2020 (Census Year)</b>	<b>11,974</b>	<b>-12</b>	<b>-0.10 %</b>

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

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

<u>Age Group</u>	<u>Total Percentage</u>	<u>Male</u>	<u>Female</u>
0 to 9 years	15.2%	16.5%	14.0%
10 to 19 years	14.4%	13.4%	15.2%
20 to 29 years	15.2%	16.3%	14.1%
30 to 39 years	11.1%	12.2%	10.2%
40 to 49 years	10.4%	11.5%	9.5%
50 to 59 years	11.5%	11.1%	12.0%
60 to 69 years	11.5%	10.8%	12.2%
70 to 79 years	6.1%	4.7%	7.3%
80 years or older	4.5%	3.6%	5.4%

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

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

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

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

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

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

### **Average Household Income**

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

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

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

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

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

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

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

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

## **Education**

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

<b><u>School Year for USD 470</u></b>	<b><u>Audited Total Headcount Enrollment</u></b>
2006-07	2,956
2007-08	2,933
2008-09	2,875
2009-10	2,797
2010-11	2,765
2011-12	2,821
2012-13	2,774
2013-14	2,843
2014-15	2,975
2015-16	2,872
2016-17	2,851
2017-18	2,847
2018-19	2,834
2019-20	2,817
2020-21	2,816

\*Source: USD 470, 2021.

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

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

## **Educational Attainment**

As seen in the table below, Arkansas City compares somewhat favorably to the state average in the percentage of its citizens aged 25 or older who have graduated from high school and possibly attained an associate's degree. This also is reflected in the City's comparatively equivalent workforce numbers.

However, the City continues to lag the state average of those with bachelor's, master's, or professional degrees or doctorates. It currently is estimated at 2 percent higher unemployment than Cowley County.

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

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

## Arkansas City Building Construction

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

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

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

## Housing

New housing construction is picking up steam in Arkansas City, and the overall value of homes has risen recently. The median home cost is \$103,750 and median rent is \$668. The cost-of-living index in Ark City is estimated at 67.3 (low), while the U.S. average is 100. About 65% of occupied housing stock is rentals.

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

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

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

# READER'S GUIDE

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# READER'S GUIDE TO THE BUDGET DOCUMENT

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

## **Why We Budget**

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

The City budget fulfills several functions:

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

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

## **Making Sense of the Budget**

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

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

## **Reader's Guide**

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

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

### **Financial Management**

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

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

### **Short Term Factors, Priorities & Issues, and Fund Overview**

This section contains budget highlights for 2022. It includes a discussion of the priorities and issues that were considered major changes from last year. It also discusses which future steps the City may take to address the financial outlook of the City and the budgetary decisions that were made.

### **Long Range Financial Planning and Capital Improvements**

This section combines financial forecasting and planning for the future. It details our Capital Improvement Plan as well as Capital Outlay expenditures budgeted in 2022.

### **City Debt**

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

### **Summaries by Fund**

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

### **Department/Division Summaries**

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

#### **City Manager**

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



**Public Services Department**

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

**Environmental Services Department**

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

**Police Department**

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

**Fire-EMS Department**

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

**State Forms**

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

**Glossary of Terms**

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

## Purpose of the Annual City Budget

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

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

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

### **Budget Process**

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

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

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

Beginning in June through July, the Finance Director/Treasurer presents the proposed next year's budget at several public work sessions with Commissioners. In early August, the City Commission holds a formal public hearing on the proposed City Budget. New to the 2022 budget cycle, the State of Kansas passed Senate Bill 13 requiring taxing entities to notify its citizens of its intent to exceed the previous year's mill levy rate known as the "Revenue Neutral Rate". This also requires a public hearing to be held between August 20 and September 20.

In accordance with Kansas law, at least 10 days prior to the formal public hearing and budget approval, a legal notice of the proposed budget is published in the official City newspaper, *The Cowley Courier Traveler*. Once the legal notice is published, the proposed expenditure and ad valorem tax may not be increased. After the Commission holds the public hearing, the Commission adopts the budget by ordinance. In accordance with State law, the budget is certified to the County Clerk on or before August 25 or October 1, if exceeding the Revenue Neutral Rate. The Finance Department prepares and

distributes the budget document by mid-December.

After the City Commission adopts the budget through an ordinance, the expenditure budget for any fund may not be exceeded, even though there may be available cash, unless the budget for that fund is amended. To amend a budget for a particular fund, the City Administration must publish a legal notice of the proposed amended budget at least 10 days prior to the public hearing; hold the public hearing and the City Commission must then approve the amended budget through an appropriation ordinance. The amended budget is then certified to the County Clerk. Each month during the fiscal year, the Finance Department prepares a year-to-date summary of receipts and expenditures for each fund. The report also shows cash balance and remaining budget authority. These reports are disseminated to the City Manager's Office, City departments, and City Commissioners.

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

The following page contains our budget calendar used to guide the 2022 budget.

# 2022 Budget Calendar

Month	Item	Due By	Person Responsible
March	Initial Revenue Projections	3/31/21	Finance Director/Treasurer
	Equipment Replacement Plan Updates	3/31/21	Department Heads
	Personnel Change Requests / Retirements Discussed	3/31/21	Budget Team / Department Heads
	Personnel Budget Projections Entered	3/31/21	Finance Director/Treasurer
	Adjustment/Development of 5-Year CIP Plan	3/31/21	CIP Committee

Month	Item	Due By	Person Responsible
April / May	Send out letters to Outside Agencies	4/1/21	Finance Director/Treasurer
	<b>Budget Retreat</b> with Commission & Discussion of CIP & ERP	4/16/21	Commission / Budget Team
	Department Operating Budget Request Preparation	5/5/21	Department Heads
	Personnel Budget Established	5/7/21	Finance Director/Treasurer
	Department Budget Review Meetings with Budget Team	5/12/21	Budget Team / Department Heads
	<b>Budget Work Session</b> - Outside Agency Budget Requests	5/14/21	Budget Team / Department Heads
	Budget Recap with Department Heads	5/21/21	Commission

Month	Item	Due By	Person Responsible
June	Distribute Preliminary Budget Materials to Commission	6/11/21	Finance Director/Treasurer
	Receive Preliminary Assessed Valuations from County Clerk	6/15/21	Commission / Budget Team
	<b>Special Meeting - Budget Worksession</b> - with City Commission	6/25/21	County Clerk

Month	Item	Due By	Person Responsible
July	<b>Commission Meeting</b> - City Commission approves Notice of Intent to Exceed RNR	7/9/21	Commission
	Last day to notify County Clerk of Intent to Exceed RNR	7/20/21	Finance Director/Treasurer

Month	Item	Due By	Person Responsible
August/September	<b>***If Exceeding RNR***</b> <b>(Notice of Budget Public Hearing must be on or before September 10th)</b> <b>(Budget Public Hearing must be on or before September 20th)</b>		
	Publish notice of budget public hearing and RNR Hearing(K.S.A. 79-2929- published at least 10 days before hearing - not later than <b>08/27/2021</b> for <b>09/07/2021</b> public hearing)	8/24/21	Finance Director/Treasurer
	<b>Commission Meeting</b> - Budget Public Hearing (Can adopt budget at this time)	9/7/21	Commission
	<b>Special Commission Meeting</b> -Budget Adoption (if not adopted at <b>09/07/21</b> meeting)	9/14/21	Commission
	Publish Budget Ordinances and send to County Clerk <b>(Budget is required to be adopted and submitted to County Clerk by Oct. 1st)</b>	9/24/21	City Treasurer -
	Adopted Budget Book Preparation		Finance Director/Treasurer and PIO

Month	Item	Due By	Person Responsible
October / November/December	Special Assessments Certified to County Clerk	10/15/21	Finance Director/Treasurer
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk	11/1/21	County Clerk
	Adopted Budget Book - Final Edit/Review	11/19/21	Budget Team
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	12/3/21	Finance Director/Treasurer
	Departments Receive Adopted Budgets	12/17/21	Finance Director/Treasurer

## **Budget Basis**

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

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

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

## **Accounting Basis**

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

The City’s audited financial statements, which can be viewed and accessed via the City’s website ([www.Arkcity.org](http://www.Arkcity.org)), are prepared using the regulatory basis of accounting. This is the same approach used in the preparation of the business fund financial statements. Some funds in the audit are not included in this budget presentation, as they are not required to be budgeted by state statute for 2022. Those include the Equipment Reserve Fund, Capital Improvements Fund, Municipal Court Trust Fund, and the Special Law Enforcement Trust Fund.

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

## ***Fund Descriptions***

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

The following is the fund structure contained in the 2022 Budget for the City of Arkansas City:

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

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

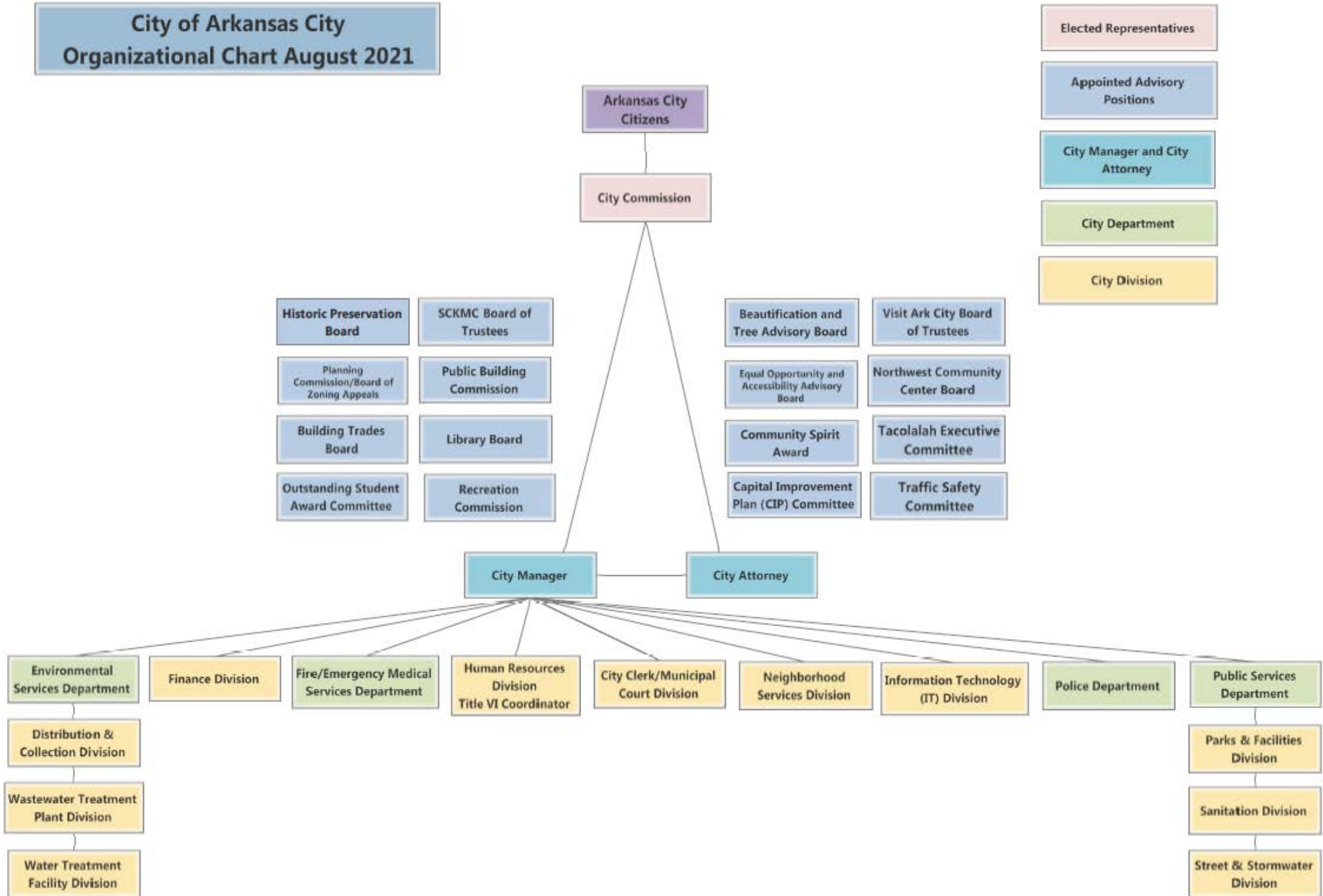
*Department/Division Descriptions*

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

*Category Descriptions*

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

# City of Arkansas City Organizational Chart August 2021



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# FINANCIAL MANAGEMENT

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## STATUTORY BUDGET REQUIREMENTS

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

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

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

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

### **Amending the Budget**

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

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

### **Public Participation**

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

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

## **BUDGETARY AND FINANCIAL PLANNING POLICIES**

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

### **OVERALL BUDGET POLICIES:**

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

### **OPERATING BUDGET POLICIES:**

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

### **DEBT FINANCING POLICY**

1. The Debt Financing Management Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policy that;
  - The City obtains financing only when necessary.
  - The process for identifying the timing and amount of debt or other financing is as efficient as possible.
  - The most favorable interest rate and other related costs are obtained.

- When appropriate, future financial flexibility is maintained.

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

## 2. RESPONSIBILITY

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

## 3. GENERAL

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

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

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

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

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

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

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained.
- Market conditions present favorable interest rates and demand for City debt financing.

- A project is mandated by state or federal government and current revenues or excess fund balances are insufficient to pay project costs.
- A project is immediately required to meet or relieve capacity needs and existing unprogrammed cash reserves are insufficient to pay project cost.
- The life of the project or asset financed is ten years or longer. For lease purchases, the life of asset meets or exceeds the term of lease.

#### 4. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

The computation of these ratios will use the following variables:

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

#### 5. STRUCTURE AND TERM OF DEBT FINANCING

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

##### General Obligation Bonds

- The City shall use an objective analytical approach to determine whether it can afford to issue new bonds for City facilities beyond what it retires each year (see Assumption of Additional debts below). Generally, this process will compare a variety of measures of debt benchmarks relative to key demographic data of the City.
- The decision on whether or not to assume new general obligation bonds shall, in part, be based on (a) costs and benefits, (b) the current conditions of the municipal bond market, and (c) the City's ability to assume new general obligation bonds as determined by the aforementioned benchmarks.

- NOTE: The provisions of this section also apply to the issuance of any private activity bonds.

#### Revenue Bonds

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

#### Special Assessment Bonds

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

#### Assumption of Additional Debts

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

#### Asset Life

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

#### Length of Debts

- City debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, and in keeping with other related provisions of this policy. The City normally shall issue bonds with a maximum life of 10 years or less for general obligation bonds, Public Building Commission bonds, and revenue bonds, and for special assessment bonds. Exceptions to this rule may be made when it is deemed financially prudent.
- Unless specific compelling reasons 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 & Interest Fund

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

#### Competitive Sale of Debts

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

#### Credit Enhancements

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

#### Financial Advisor

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

#### Lease/Purchase Agreements

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

#### Negotiated Sale of Debts

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

#### Temporary Notes

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

#### Underwriter’s Counsel

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

### 7. REFUNDING OF DEBTS

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

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

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

### 8. CONDUIT FINANCINGS

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

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

#### 9. ARBITRAGE LIABILITY MANAGEMENT

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

##### General

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

##### Responsibility

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

#### 10. CREDIT RATINGS

##### Rating Agency Relationships

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

##### Use of Rating Agencies

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

##### Minimum Long-Term Rating Requirements

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

##### Rating Agency Presentations

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

##### Financial Disclosure

- The City is committed to full and complete primary and secondary financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments and agencies, other levels of government, and the general public to share

clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

- Official statements accompanying debt issues and continuous disclosure statements will meet, unless operating under a waiver, the standards articulated by the Government Accounting Standards Board (GASB), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The City's Financial Advisor shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

#### 11. RESERVES

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

## **PURCHASING POLICIES & PROCEDURES**

### Purposes:

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

### General:

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

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

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

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

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

### Local Preference:

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

### Competitive Bidding:

Written competitive bids or price quotations are encouraged for the purchase of any capital item; or

minor construction or repair contract. Normally, a minimum of 3 bids should be solicited. The bid tabulation should be attached to the invoice prior to payment and filing.

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

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

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

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

#### Operational Purchasing

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

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

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

Purchases of items or material that equal or exceed \$10,000 in value, or when purchases of groups of items exceed \$10,000 in value, which items are of a routine operational nature and are regularly purchased by the Department, may be made by the Department Head, without prior approval of the City Manager. This specifically excludes equipment purchases, or purchases that are not routine needs of the Department. The City Manager shall receive regular reports on such operational purchases. Non-routine, non-budgeted purchases shall require the prior approval of the City Manager and, at his discretion, may be submitted to the City Commission for approval.

#### Purchase Orders

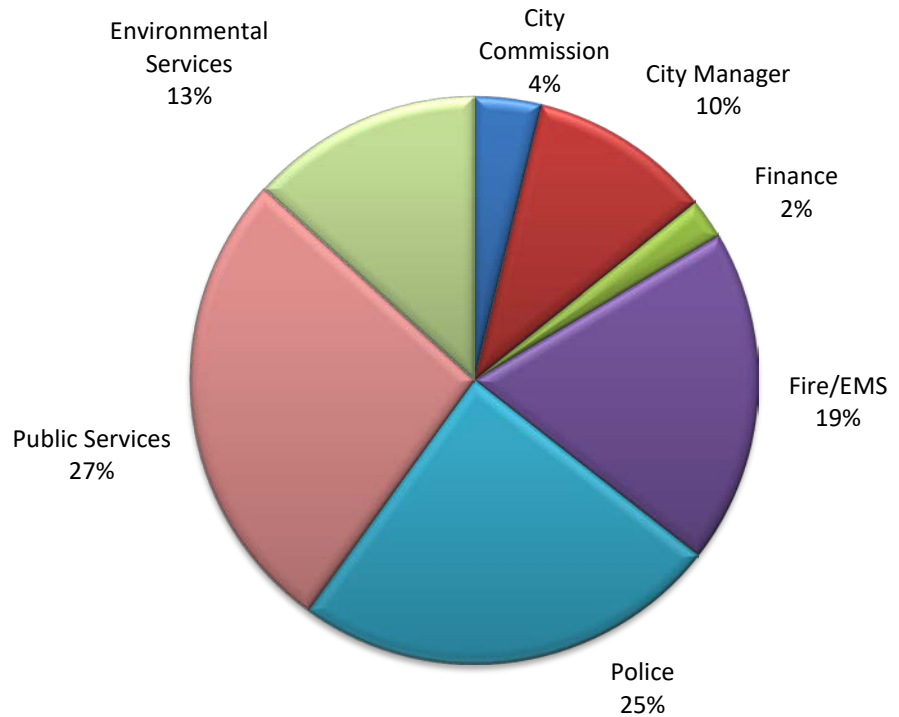
Purchase orders will be made on items which will not be received within 90 days, on City Commission items, end of year encumbrances, and specialty items which will not be received by mid-January of the following fiscal year.

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

# Personnel History

Each year the Finance Department initially compiles all personnel information, including projected wages and benefits, for the upcoming budget year. This information is reviewed by the budget team and Department Heads where changes are recommended as needed. Staffing levels have remained relatively flat since a city-wide reorganization was completed in 2013. In 2019, the Public Works Department was split into two separate departments, Environmental Services and Public Services. The Parks & Facilities Division was also combined into the Public Services Department. In 2021 the Police Department added an additional Police Officer dedicated to mental health awareness and support. The Finance Division was re-structured, combining the Finance Director and City Treasurer into one position and eliminating one Customer Service Specialist position. Information Technology was moved to the City Manager Department, from the Finance Department. A Deputy City Clerk and an Animal Control/Nuisance Abatement Inspector were added to the City Manager Department, as well.

**Staffing Structure  
By Function**



**Authorized Staffing  
(Full Time Equivalents)**

Function	2018	2019	2020	2021	2022	2023 Projected	2024 Projected
City Commission	5	5	5	5	5	5	5
City Manager	10.13	10.38	10.38	13.63	13.63	13.63	13.63
Finance	6	6	6	3	3	3	3
Fire/EMS	25	25	25	25	25	25	25
Police	31	31	31	32	32	32	32
Public Works	40.84	0	0	0	0	0	0
Parks & Facilities	15	0	0	0	0	0	0
Public Services	0	35.13	35.13	35.13	35.13	35.13	35.13
Environmental Services	0	17.38	17.38	17.38	17.38	17.38	17.38
<b>Total</b>	<b>132.97</b>	<b>129.89</b>	<b>129.89</b>	<b>131.14</b>	<b>131.14</b>	<b>131.14</b>	<b>131.14</b>



# MILL LEVY BY TAXING UNIT

Unit of Government	2016	2017	2018	2019	2020	2021	Projected 2022
City of Arkansas City	69.795	69.582	69.919	69.970	69.727	70.005	70.276
Cowley County	43.568	43.449	45.063	45.058	46.985	47.084	48.626
USD #470	60.401	56.312	56.965	56.548	56.242	56.388	54.951
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	18.915	18.998	20.302	20.313	20.281	21.072	20.399
Recreation Center	6.834	6.515	6.613	6.557	6.507	6.541	6.345
<b>Total Mill Levies</b>	<b>201.013</b>	<b>196.356</b>	<b>200.362</b>	<b>199.946</b>	<b>201.242</b>	<b>202.590</b>	<b>202.097</b>

## Calculating the City mill levy requirement:

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

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

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

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

## How Your Tax Dollars are Split

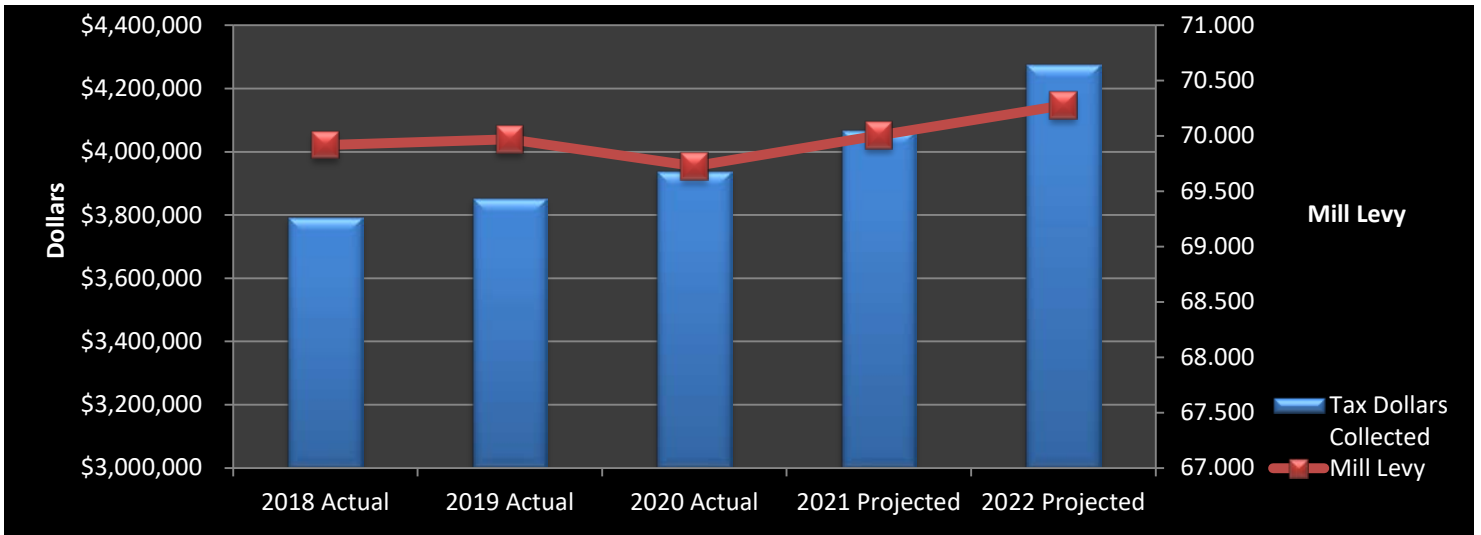


State of Kansas  
0.74%

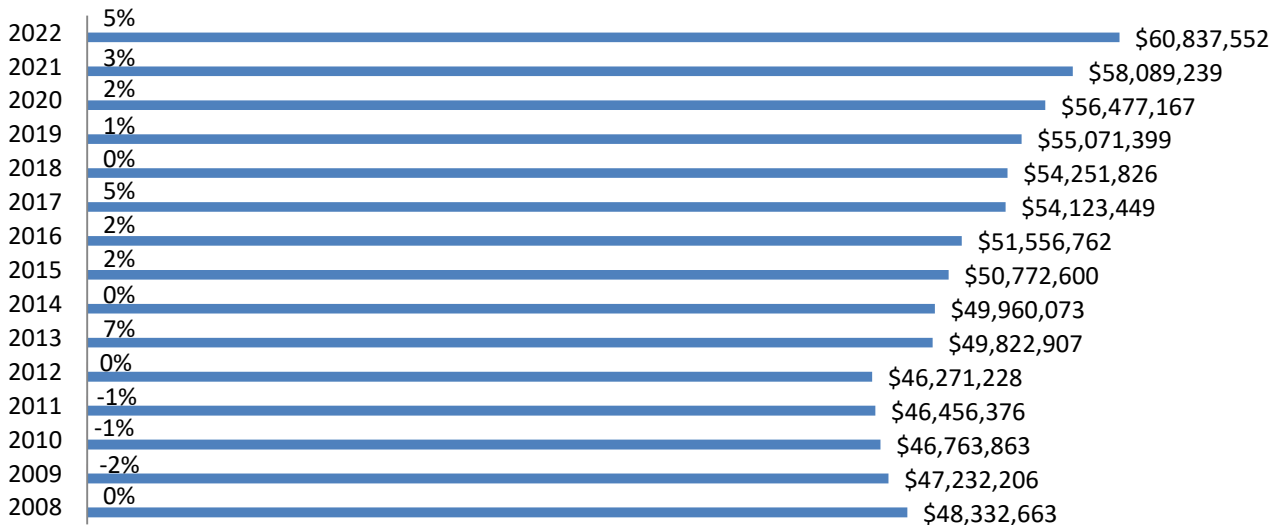


# Mill Levy History

Fund	2018 Actual		2019 Actual		2020 Actual		2021 Projected		2022 Projected	
	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy
General	\$ 2,654,203	48.924	\$ 2,930,017	53.204	\$ 2,984,018	52.836	\$ 3,400,604	58.524	\$ 3,361,897	55.260
Debt Services	\$ 813,786	15.001	\$ 592,886	10.766	\$ 616,237	10.912	\$ 318,525	5.482	\$ 548,523	9.016
Library	\$ 325,134	5.994	\$ 330,691	6.000	\$ 337,668	5.979	\$ 348,529	5.999	\$ 365,036	6.000
<b>Totals</b>	<b>\$ 3,793,123</b>	<b>69.919</b>	<b>\$ 3,853,594</b>	<b>69.970</b>	<b>\$ 3,937,923</b>	<b>69.727</b>	<b>\$ 4,067,658</b>	<b>70.005</b>	<b>\$ 4,275,456</b>	<b>70.276</b>



## Assessed Valuation with % Change over Previous Year



# Value of Your Arkansas City Tax Dollar

**MEDIAN MARKET VALUE OF ARKANSAS CITY HOME:** **\$78,600**

To determine assessed valuation, multiply by 11.5%

$$\$78,600 \times 11.5\% = \$9,039$$

**ASSESSED VALUATION:** \$ 9,039

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

$$\$9,039 \times 0.070276 = \$635.22$$

**CITY TAX LIABILITY = \$635.22**



## MONTHLY EXPENSE FOR CITY SERVICES

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

$$\$635.22 \text{ divided by } 12 = \$52.94 \text{ / month}$$

$$\$52.94 \text{ divided by } 30 = \$1.76 \text{ / day}$$

**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 \$3.05/gallon would cost \$45.75

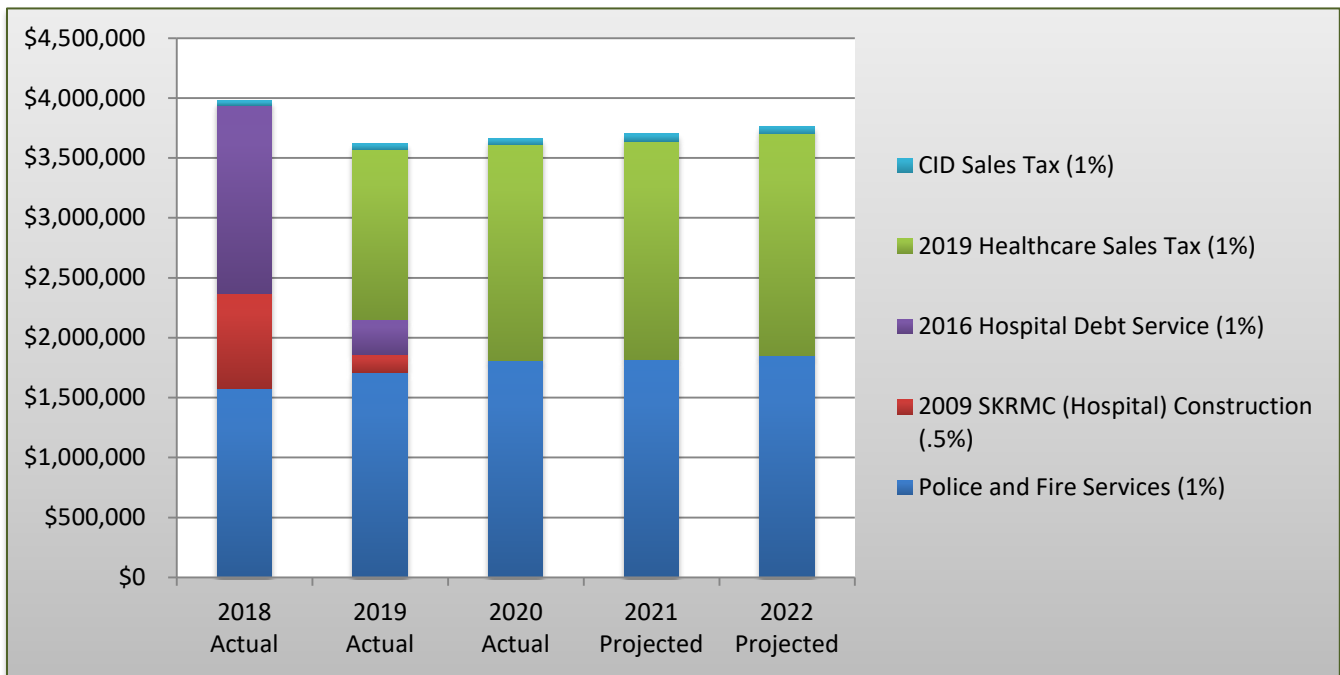
Digital cable television, high speed internet and cell phone service will cost the consumer \$250.00 per month, before taxes.

Groceries for a family of four will cost the consumer approximately \$480.00 per month.

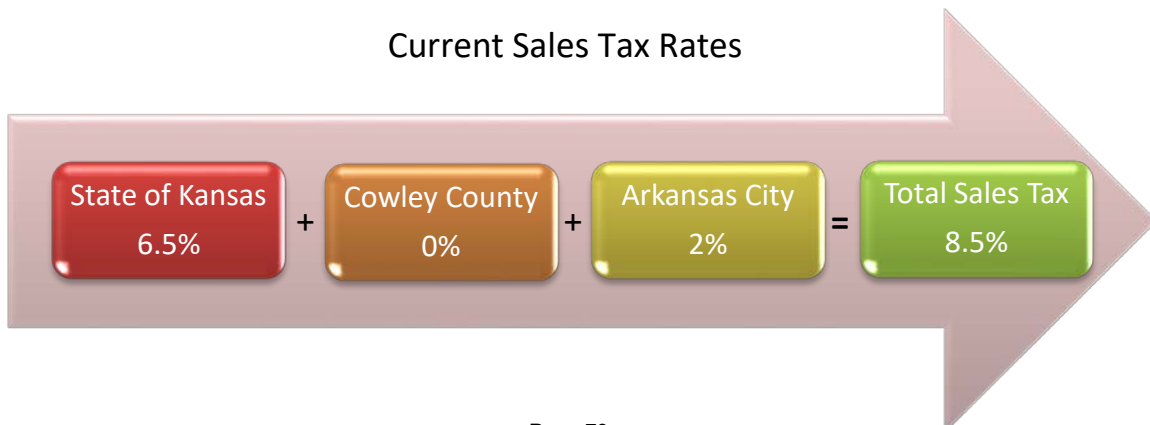
# Sales Tax Collection

	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Projected
Police and Fire Services (1%)	\$1,576,308	\$1,711,887	\$1,805,442	\$1,820,000	\$1,850,000
2009 SKRMC (Hospital) (.5%)	\$788,154	\$145,506	\$0	\$0	\$0
2016 Hospital Debt Service (1%)	\$1,576,308	\$291,012	\$0	\$0	\$0
2019 Healthcare Sales Tax (1%)	\$0	\$1,420,875	\$1,805,442	\$1,820,000	\$1,850,000
CID Sales Tax (1%)*	\$35,292	\$50,979	\$51,940	\$60,000	\$65,000
<b>Total Sales Tax Revenue</b>	<b>\$3,976,062</b>	<b>\$3,620,259</b>	<b>\$3,662,824</b>	<b>\$3,700,000</b>	<b>\$3,765,000</b>

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



## Current Sales Tax Rates



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# SHORT TERM FACTORS AND FUNDS OVERVIEW

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## Short Term Factors and Funds Overview

### BUDGET APPROACH

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

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

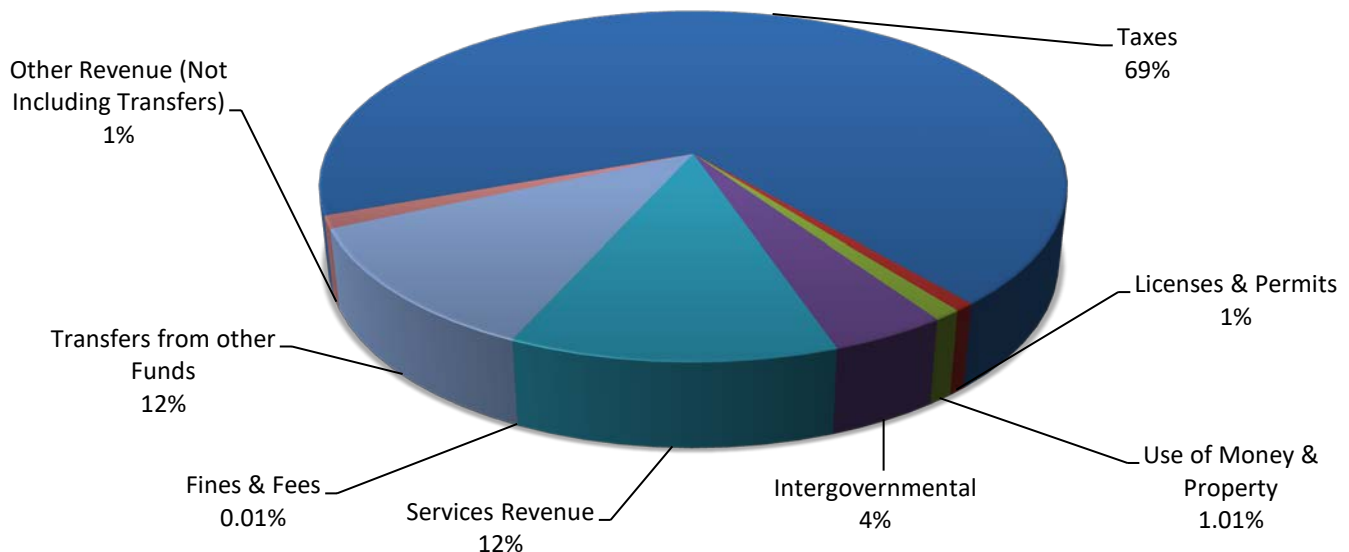
The 2022 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

### BUDGET FACTS

#### ***Revenue Projection Assumptions***

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

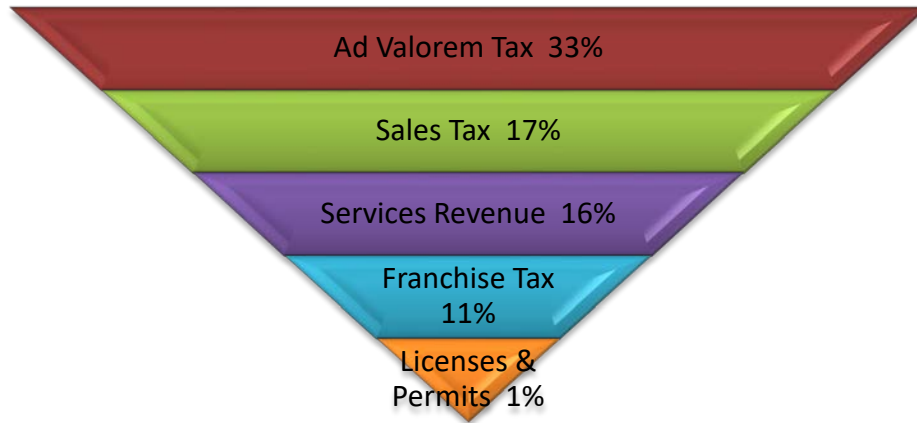
### FY2022 General Fund Revenues





## Major Revenue Sources represent

78% of total revenues.



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

### Ad Valorem Forecast Performance

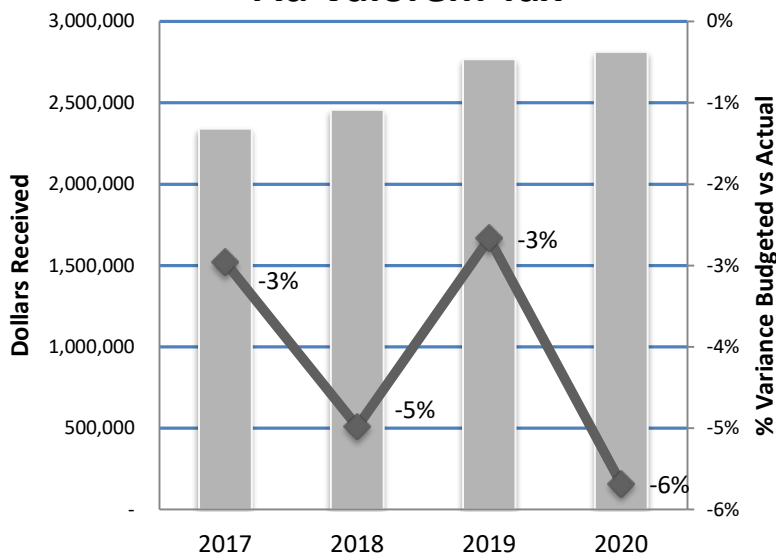
### *Ad Valorem Tax*

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

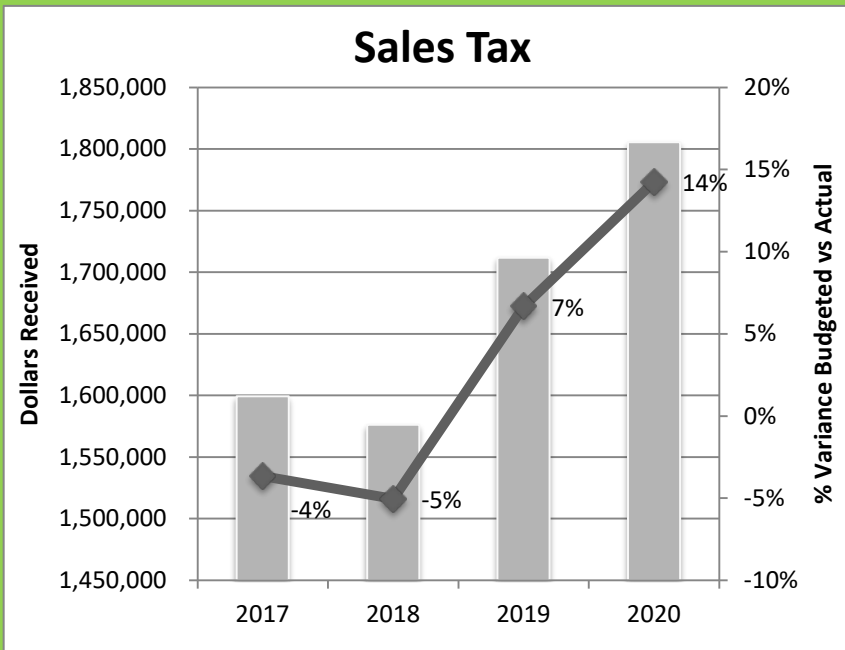
The assessed valuation as of July 1<sup>st</sup>, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. Arkansas City's estimated valuation for the 2022 budget year is \$60,837,552. This is an increase over the 2021 budget year by approximately \$2,731,347. This increase is largely due to the Best Western hotel coming on the tax rolls.

Taxes levied are based on a tax rate per \$1000 of valuation. General Fund ad valorem revenue is expected to increase slightly from \$3,281,583 in 2021 to \$3,361,897 in 2022. A 96.5% collection rate has been assumed based on historical trend.

### Ad Valorem Tax



Sales Tax Forecast Performance



**Sales Tax**

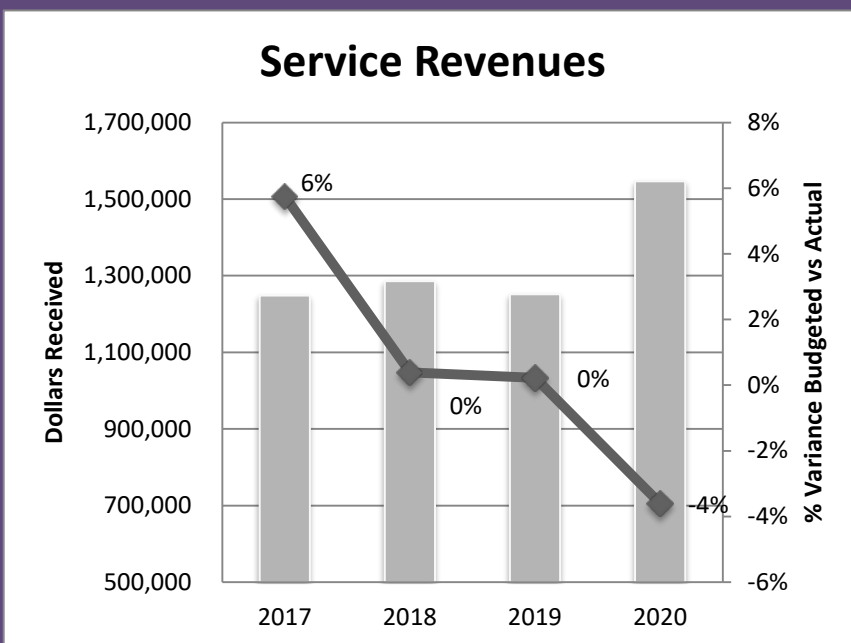
Arkansas City receives sales tax revenue from three different levies:

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

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

Overall sales tax collections were up 5% in 2020 from 2019, seeing no impact from the COVID 19 pandemic. Sales tax continues to remain strong in 2021 and is conservatively estimated to bring in around \$1,625,000 to the General Fund.

Services Revenue Forecast Performance



**Services Revenue**

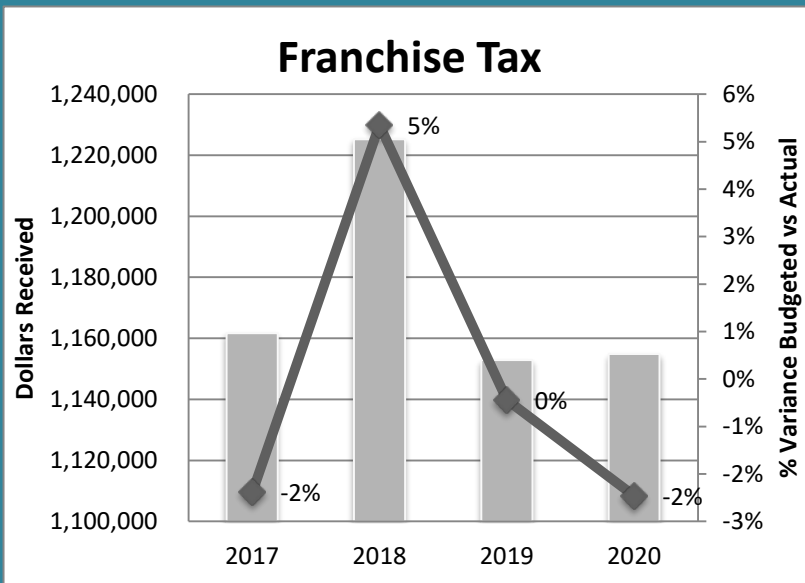
Revenue generated from services the city provides is accounted for within this category.

These charges for services include:

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

For 2022, these revenues are projected to remain relatively flat from 2021 for a total of \$1,556,650. We are starting to see these services level out after the damaging effects of COVID 19, a global pandemic.

Franchise Fee Forecast Performance



**Franchise Fees**

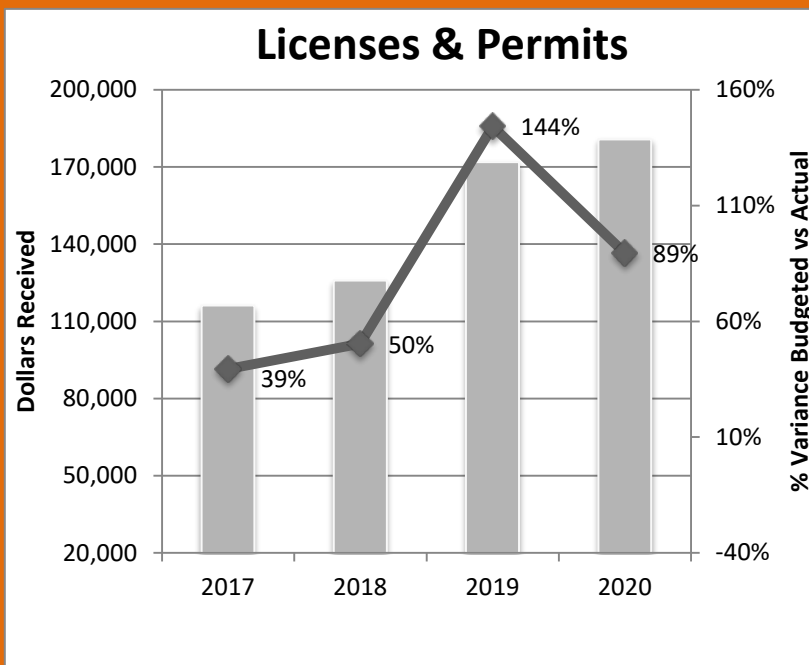
Arkansas City receives franchise fees from four local utility services: Kansas Gas Service (KGS), AT&T Telecommunications, Cox Communications, and Eversource.

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

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

Franchise fees are projected to remain flat from 2021 to 2022 for a total of \$1,117,000.

Licenses and Permits Forecast Performance



**Licenses and Permits**

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

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

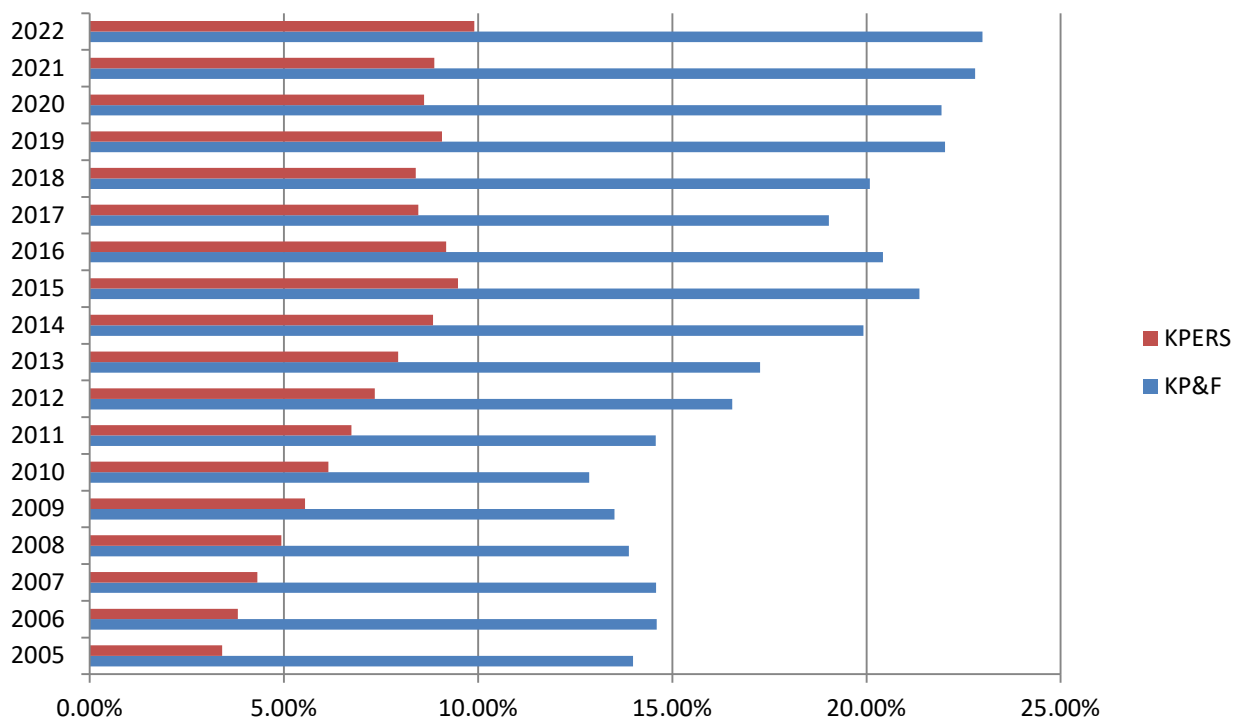
These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2022 projections are estimated to be \$74,600.

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

- **Staffing.** Staffing levels will remain unchanged in 2022. Full-time equivalencies will be 125.14 with a total of 131 authorized positions organization wide.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are anticipated to come back from our providers at an increase in premium rates for 2022 of approximately 13.85%. 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: Fire Department roof and gutter replacement, Senior Center soffit upgrades, Madison Avenue mill and overlay (Summit St to 8<sup>th</sup> St), 15<sup>th</sup> Street bridge over C Street Canal replacement, Madison Avenue underpass pump replacement, and the Wastewater Treatment Plant upgrade. 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 2022, the City has budgeted funds for equipment replacement with most being accounted for in the public services department. Available resources and priority will always dictate what pieces of this plan are funded.
- **Fuel Costs.** Fuel costs are expected to remain relatively flat. The 2022 costs are budgeted at \$236,500.
- **Debt Service.** Debt service principal and interest payments are scheduled to be \$2,065,925 in 2022 for payment on the 2020 GO Refunding and Improvement Bond. This bond combined the 2013 GO Bond, as well as KDHE loans 2649 and 2813, resulting in a net savings of approximately \$2,427,454. The water fund will transfer \$1,490,250 to the Bond & Interest fund to cover its portion of the bond.
- **Employee Wages.** A 1% COLA was included in the 2022 budget. Opportunity for merit increases in employee wages of up to 5% has also been included. The 2021 budget year to date has had an average merit increase of 3.4%.
- **KPERS/KP&F.** KPERS and KP&F, pension plans mandated by the state, continue to strain our budget capabilities when it comes to personnel management. Both KPERS and KP&F (police and fire) are projected to see a minor rate increase in 2022. These rates are affected not only by how many retirements and disability claims we contribute to the pool, but also by an aging workforce that is retiring in mass. Employer contributions have increased more than compared to the increase for the employee. Please refer to the following chart for a history of our rates.

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

Year	KP&F Rate (%)	KPERs* Rate (%)
2005	13.99	3.41
2006	14.60	3.81
2007	14.58	4.31
2008	13.88	4.93
2009	13.51	5.54
2010	12.86	6.14
2011	14.57	6.74
2012	16.54	7.34
2013	17.26	7.94
2014	19.92	8.84
2015	21.36	9.48
2016	20.42	9.18
2017	19.03	8.46
2018	20.09	8.39
2019	22.02	9.07
2020	21.93	8.61
2021	22.80	8.87
2022	22.99	9.90



## Funds

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

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

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

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

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

Fund	Description
<b>General Fund</b>	<p>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 \$11,711,410 General Fund budget for 2022, an increase from the \$10,702,736 budgeted in 2021. The General Fund collects all general revenues and pays the majority of City salaries. Approximately seventy percent of the general fund is used on personnel expenditures.</p>
<b>Bond and Interest</b>	<p>This fund is used to make principal and interest payments to retire City debt. Total expenditures in 2022 are budgeted at \$2,166,025, of which \$1,490,250 is transferred from the water fund to cover the KDHE loan portion of the debt.</p>
<b>Library Fund</b>	<p>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.</p>
<b>Special Street and Highway Fund</b>	<p>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 2022 spending is budgeted at \$1,991,000.</p>
<b>Special Recreation</b>	<p>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.</p>
<b>Tourism Fund</b>	<p>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.</p>

**Special Alcohol**

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

**Land Bank**

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

**CID Sales Tax**

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

**Healthcare Sales Tax**

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

**Unpledged Healthcare Sales Tax**

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

**Stormwater Fund**

The Stormwater Fund operates and maintains the Stormwater system which consists of catch basins, pipes, culverts, and open channels. This fund is supported by charges for service and transfers from the Sewer Fund. It is budgeted at \$342,577 for 2022.



**Water Fund**

This fund is budgeted at \$4,221,530 in 2022 and is supported by fees and charges for services by the water utility. This fund pays for wages and operating expenses which are incurred in the Environmental Services Department. This fund continues to pay for the KDHE Loans for water supply lines to Patterson Park and the new Water Treatment Plant, which was completed and started operating in 2018, through a transfer to the Bond & Interest Fund.

**Sewer Fund**

This fund operates off service revenues for wastewater treatment. Major upgrades to our wastewater treatment infrastructure will begin in 2022. This will be funded through the use of an SRF Loan, in addition to sewer rate increases. Expenditures are budgeted at \$15,112,810.

**Sanitation Fund**

Sanitation efficiencies continue to be analyzed and improved. The goal in 2022 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 \$1,620,877.

**Non Budgeted Funds:**

**Equipment Reserve**

To finance new and replacement equipment per KSA 12-1,117.

**Capital Improvement**

Funds to be used for improvement purposes.

**Municipal Court**

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

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

# LONG RANGE FINANCIAL PLANNING AND CAPITAL IMPROVEMENTS

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## Long Range Financial Planning

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

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

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

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

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

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

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

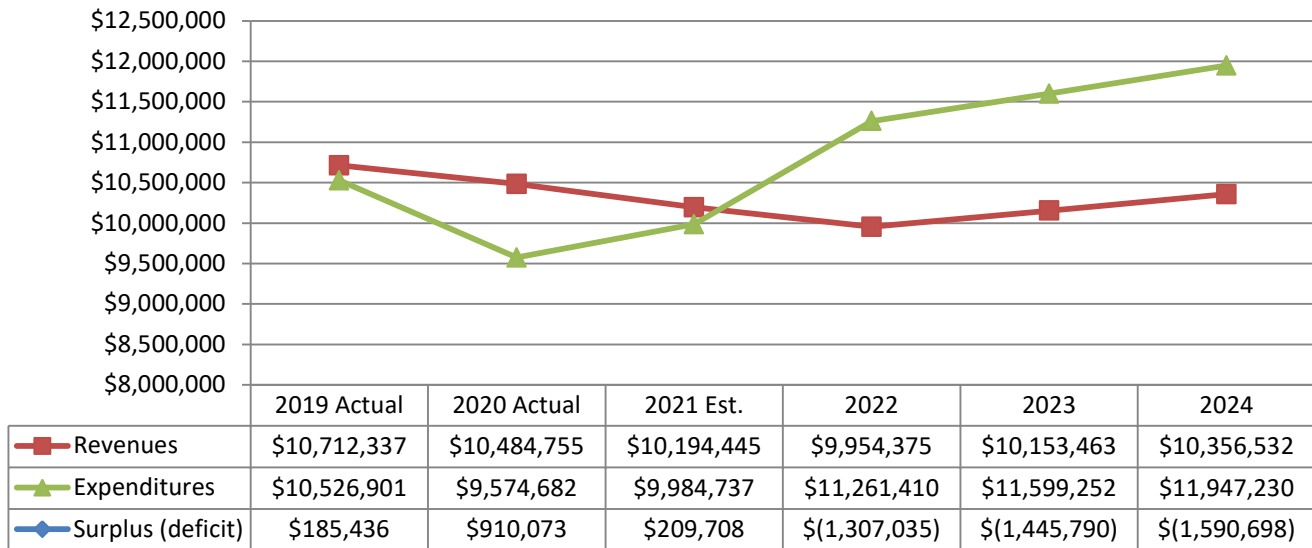
### General Fund Assumptions

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

General Fund Revenue Assumptions	FY2022	FY2023	FY2024
Assessed Value % Annual Change	5%	2%	1%
Mill Levy	55.260	55.260	55.260
Sales Tax	2%	1%	1%
Franchise Tax	-2%	0%	1%
Transfers from Other Funds	\$1,150,000	\$1,150,000	\$1,150,000
<b>General Fund Expense Assumptions</b>			
Personnel: % allocated for pay increases	3.4%	3.5%	3.5%
Utility Expenses	2%	2%	2%
Capital Improvements	\$69,500	\$112,200	\$156,500

For FY2022, the City estimates a 5% increase in assessed valuation largely due to the Best Western hotel hitting the tax rolls. In FY2023 the City is anticipating another increase from the unprecedented real estate market seen in the summer of 2021. Personnel pay increases are budgeted based on the average merit increase for the prior year. This increase tends to remain fairly consistent.

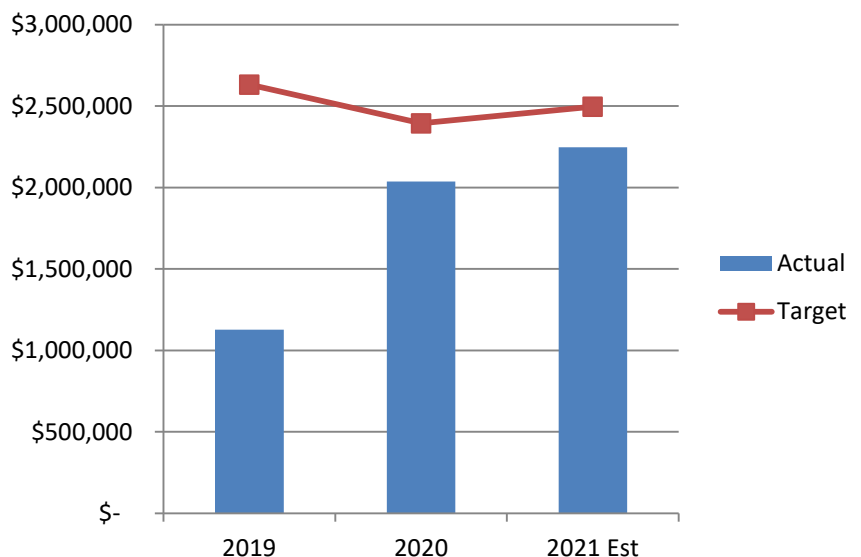
The following graph summarizes the revenue and expenditure projections for the General Fund for FY2021-2024, as well as historical data for FY2019 and 2020.



This model reflects the use of General Fund reserves to balance the budget in FY2022 and beyond. Revenues are estimated using a very conservative approach and will be adjusted according to current trends. Every year, expenses far outweigh revenues and must be monitored and adjusted during the budget process to bring them in line with revenue projections. These are challenges the City Commission face every year, as they must decide what has to be cut.

### General Fund Reserves

It is the City’s goal, and suggested practice, to have approximately 90 days operating cash in reserves in the General Fund. The annual calculation is expected to generate a General Fund reserve target of 25% of budgeted General Fund expenditures. The following graph shows General Fund reserve balances in FY2019 through FY2020, and estimated reserve balances for FY2021. Although we are coming up short of our goal, the City continues to be diligent and committed to improving the reserve balances. This is evident in the progress made.

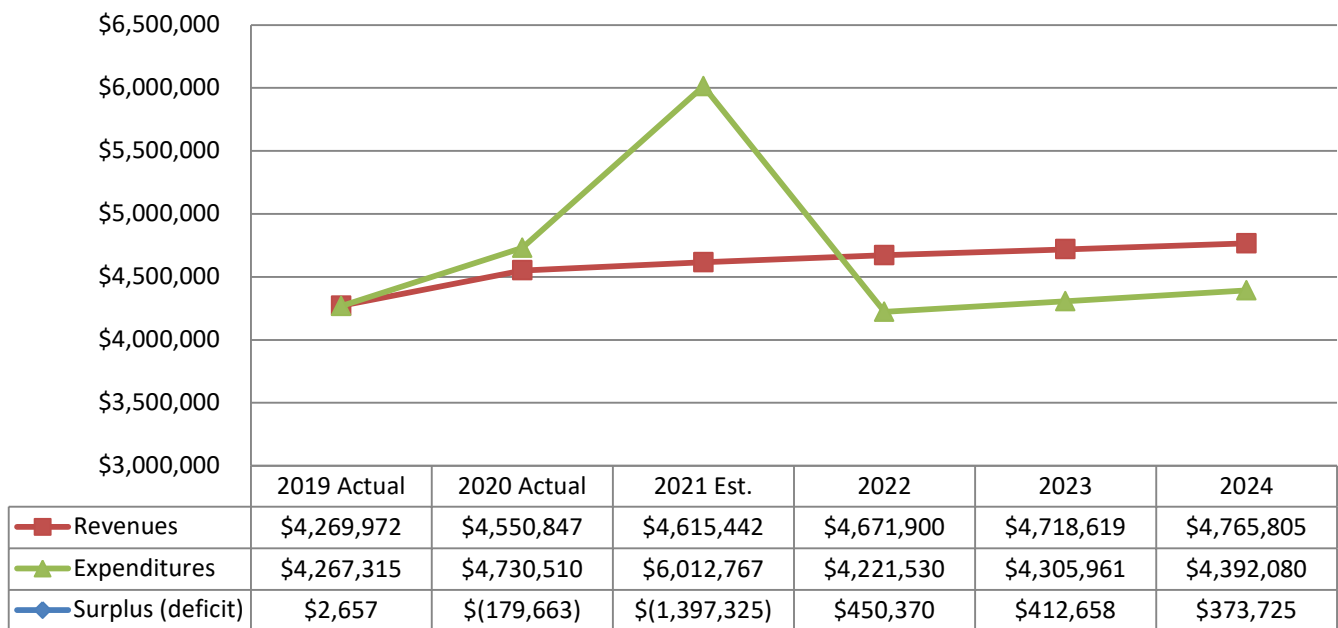


## Water Fund Assumptions

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

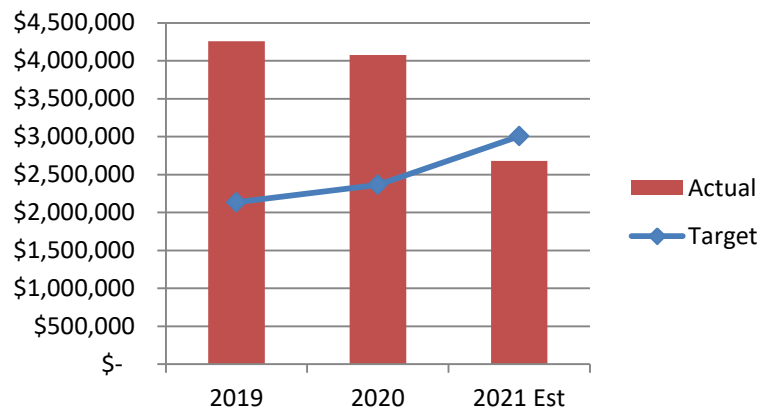
Water Fund Revenue Assumptions	FY2022	FY2023	FY2024
Water Receipts	2%	2%	2%
Water Fund Expense Assumptions			
Personnel: % allocated for pay increases	3.4%	3.5%	3.5%
Capital Improvements	\$0	\$962,000	\$2,150,000

The following graph summarizes the revenue and expenditure projections for the Water Fund for FY2021-2024, with historical data for FY2019-2020.



## Water Fund Reserves

The Water Fund reserves continue to remain strong, with reserve levels estimated to be approximately 44% by the end of 2021. The recommendation is to have 180 days of operating cash on hand, or approximately 49% of expenditures. The reserves are estimated to dip slightly below the target level in 2021, but are projected to increase in 2022.

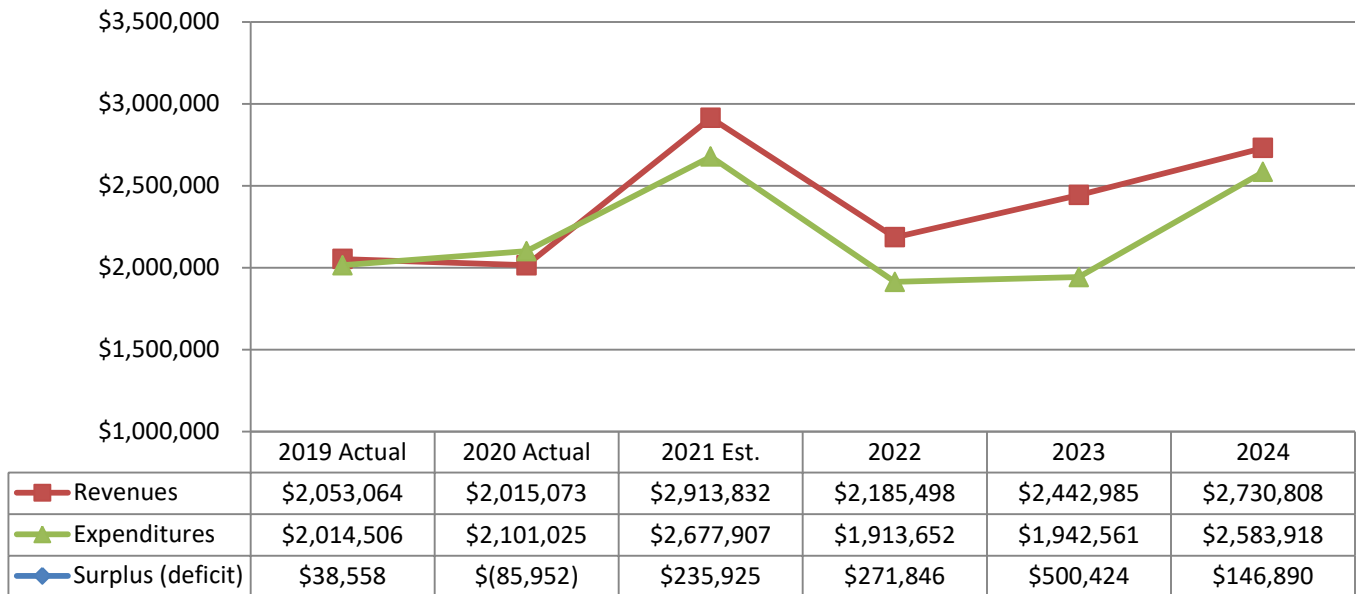


## Sewer Fund Assumptions

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

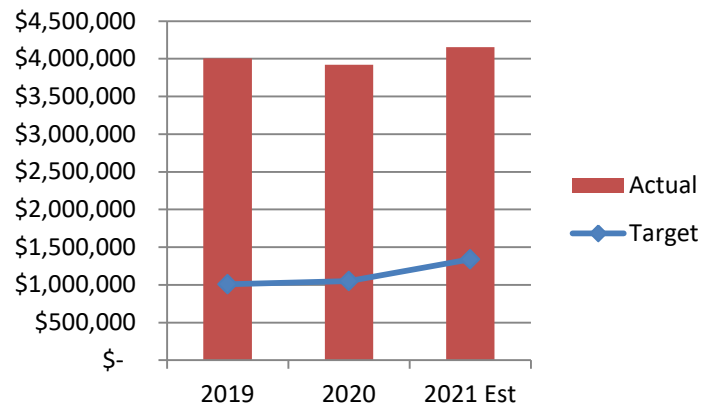
Sewer Fund Revenue Assumptions	FY2022	FY2023	FY2024
Sewer Receipts	11.75%	11.75%	11.75%
Sewer Fund Expense Assumptions			
Personnel: % allocated for pay increases	3.4%	3.5%	3.5%
Debt Service	\$ 0	\$0	\$611,580
Capital Improvements	\$350,000	\$350,000	\$350,000

The following graph summarizes the revenue and expenditure projections for the Sewer Fund for FY2021-2024, with historical data for FY2019-2020.



## Sewer Fund Reserves

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



## Capital Improvements

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

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

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

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

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

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

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

Unfortunately, CIP items are the easiest place to cut or transfer funds from when other financial needs arise, due to the large proportion of the budget that is typically represented by planned capital projects. Detailed in this section you will see capital expenditures account for approximately 1.96 mills in the General Fund, 26% of Stormwater expenditures, 89% of Wastewater expenditures, and 67% of the Special Highway expenditures. Our Commissioners are often faced with difficult spending decisions, and must prioritize which projects need to be completed and which projects will ultimately have to wait.

Our strong commitment to address these needs in the last five years and into the future is evident by the current projects in progress, as well as the onset of construction of the sewer upgrades and administration building, scheduled to begin in early 2022. The City is very excited about all the projects currently underway and is encouraged with the progress being made.

The following section contains a summary, by department, identifying budgeted capital expenditures and funding sources for 2022-2031, the 10-year Capital Improvement Plan by department formed by the CIP Committee, an explanation of each CIP item for 2022, and a list of the capital outlay budget.





CAPITAL IMPROVEMENT TEN YEAR SUMMARY  
FISCAL YEAR 2022-2031

Project	Total	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027-2031
<b>Project Costs</b>							
Neighborhood Services	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Fire Protection	159,200	53,500	49,200	56,500	-	-	-
Police Protection	23,000	-	23,000	-	-	-	-
Parks & Facilities	2,856,000	601,000	1,075,000	900,000	280,000	-	-
Stormwater	1,440,000	90,000	340,000	220,000	150,000	90,000	550,000
Water Quality	8,362,000	-	962,000	2,150,000	750,000	750,000	3,750,000
Wastewater Treatment	17,080,000	13,410,000	1,600,000	300,000	270,000	250,000	1,250,000
Sanitation	-	-	-	-	-	-	-
Street Improvement	18,059,000	1,330,000	1,913,000	1,428,000	258,000	12,230,000	900,000
<b>TOTAL</b>	<b>48,929,200</b>	<b>15,534,500</b>	<b>6,062,200</b>	<b>5,154,500</b>	<b>1,808,000</b>	<b>13,420,000</b>	<b>6,950,000</b>
<b>Funding Sources</b>							
General Fund	1,288,200	119,500	212,200	256,500	100,000	100,000	500,000
Stormwater Fund	1,440,000	90,000	340,000	220,000	150,000	90,000	550,000
Water Fund	8,362,000	-	962,000	2,150,000	750,000	750,000	3,750,000
Sewer Fund	6,580,000	2,910,000	1,600,000	300,000	270,000	250,000	1,250,000
Sanitation Fund	-	-	-	-	-	-	-
Special Highway Fund	4,136,300	497,500	1,613,000	1,100,000	-	25,800	900,000
KDHE Loan	10,500,000	10,500,000	-	-	-	-	-
Federal Grant	-	-	-	-	-	-	-
State Grant	14,737,700	1,132,500	535,000	328,000	538,000	12,204,200	-
Local Grant	285,000	285,000	-	-	-	-	-
Private Funding	1,600,000	-	800,000	800,000	-	-	-
GO Bond	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>48,929,200</b>	<b>15,534,500</b>	<b>6,062,200</b>	<b>5,154,500</b>	<b>1,808,000</b>	<b>13,420,000</b>	<b>6,950,000</b>

CAPITAL IMPROVEMENT TEN YEAR DETAIL  
FISCAL YEAR 2022-2031

Project	CIP Score	Project Cost	Budget Year					FY 2027-2031
			2022	FY 2023	FY 2024	FY 2025	FY 2026	
<b><u>Neighborhood Services</u></b>								
Dangerous Structure Demolition	5.86	950,000	50,000	100,000	100,000	100,000	100,000	500,000
<b>Neighborhood Services Total</b>		<b>950,000</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>
<b><u>Fire Protection</u></b>								
Building Roof and Gutter Replacement	8.35	43,500	43,500	-	-	-	-	-
Building Men's Shower Upgrade	6.90	10,000	10,000	-	-	-	-	-
Building Bay Overhead Windows Replacement	6.90	19,200	-	19,200	-	-	-	-
Building Walls in North and South Bays Upgrade	6.60	30,000	-	30,000	-	-	-	-
Building Overhead Doors and Openers Replacement	6.55	32,000	-	-	32,000	-	-	-
Building Ceiling Tiles Replacement	5.55	6,500	-	-	6,500	-	-	-
Building Floor Replacement	5.30	18,000	-	-	18,000	-	-	-
<b>Fire Protection Total</b>		<b>159,200</b>	<b>53,500</b>	<b>49,200</b>	<b>56,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Police Protection</u></b>								
PD Generator	5.55	23,000	-	23,000	-	-	-	-
<b>Police Protection Total</b>		<b>23,000</b>	<b>-</b>	<b>23,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Parks &amp; Facilities</u></b>								
Wilson Park Master Plan Phase II Upgrades	5.88	585,000	585,000	-	-	-	-	-
Senior Center Soffit Upgrade	5.46	16,000	16,000	-	-	-	-	-
Pershing Park Restrooms	4.67	20,000	-	20,000	-	-	-	-
Lovie Watson Park Restrooms	4.28	20,000	-	20,000	-	-	-	-
Wilson Park Master Plan Phase III Upgrades	5.76	800,000	-	800,000	-	-	-	-
Central Trail Phase I (Paris Park Pool to Birch Ave)	5.13	235,000	-	235,000	-	-	-	-
City Hall 2nd Floor Remodel	5.29	100,000	-	-	100,000	-	-	-
Wilson Park Master Plan Phase IV Upgrades	5.55	800,000	-	-	800,000	-	-	-
Central Trail Phase II (Birch Ave to Kansas Ave)	5.13	280,000	-	-	-	280,000	-	-
<b>Parks &amp; Facilities Total</b>		<b>2,856,000</b>	<b>601,000</b>	<b>1,075,000</b>	<b>900,000</b>	<b>280,000</b>	<b>-</b>	<b>-</b>
<b><u>Stormwater</u></b>								
Inlet / SWS Pipe Rehabilitation	6.17	500,000	50,000	50,000	50,000	50,000	50,000	250,000
Madison Underpass Pump Replacement	5.66	40,000	40,000	-	-	-	-	-
Levee Certification	6.31	250,000	-	250,000	-	-	-	-
Chestnut Underpass Pump Replacement	5.34	40,000	-	40,000	-	-	-	-
Mill Canal Secondary Pump Rebuild	5.54	170,000	-	-	170,000	-	-	-
Mill Canal Cleaning & Rehabilitation	5.18	100,000	-	-	-	100,000	-	-
9th St. Pump Replacement	5.39	40,000	-	-	-	-	40,000	-
Levee Certification	X	300,000	-	-	-	-	-	300,000
<b>Stormwater Total</b>		<b>1,440,000</b>	<b>90,000</b>	<b>340,000</b>	<b>220,000</b>	<b>150,000</b>	<b>90,000</b>	<b>550,000</b>

CAPITAL IMPROVEMENT TEN YEAR DETAIL  
FISCAL YEAR 2022-2031

Project	CIP Score	Project Cost	2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027-2031
<b><u>Water Quality</u></b>								
Water Well Upgrades	8.24	2,250,000	-	250,000	250,000	250,000	250,000	1,250,000
Waterline Replacement	8.22	4,500,000	-	500,000	500,000	500,000	500,000	2,500,000
Goff Tower Cleaning and Repainting	6.55	212,000	-	212,000	-	-	-	-
Madison Avenue Redundant Waterline East Service	6.94	1,000,000	-	-	1,000,000	-	-	-
Madison Booster Pump Station	6.61	400,000	-	-	400,000	-	-	-
<b>Water Quality Total</b>		<b>8,362,000</b>	<b>-</b>	<b>962,000</b>	<b>2,150,000</b>	<b>750,000</b>	<b>750,000</b>	<b>3,750,000</b>
<b><u>Wastewater Treatment</u></b>								
Wastewater Treatment Plant Upgrades (Design-Build-Upgrade)	8.51	13,000,000	13,000,000	-	-	-	-	-
East Kansas Ave Sanitary Sewer Line Extension	7.46	360,000	360,000	-	-	-	-	-
Edna Lift Station Rehabilitation	5.50	50,000	50,000	-	-	-	-	-
East Side Downtown Manhole/ Sanitary Sewer Rehabilitation (Walnut Ave to Adams Ave)	6.83	100,000	-	100,000	-	-	-	-
Manhole/Sanitary Sewer Rehabilitation	6.23	2,250,000	-	250,000	250,000	250,000	250,000	1,250,000
Goff Industrial Park Interceptor Sewer Replacement	6.46	1,200,000	-	1,200,000	-	-	-	-
Ag Lift Station Rehabilitation	5.65	50,000	-	50,000	-	-	-	-
Country Club Estates Lift Station Rehabilitation	5.42	50,000	-	-	50,000	-	-	-
Patterson Park Lift Station Rehabilitation	5.35	20,000	-	-	-	20,000	-	-
<b>Wastewater Treatment Total</b>		<b>17,080,000</b>	<b>13,410,000</b>	<b>1,600,000</b>	<b>300,000</b>	<b>270,000</b>	<b>250,000</b>	<b>1,250,000</b>
<b><u>Street Improvement</u></b>								
Summit St. Mill & Overlay (Kansas Ave to Radio Ln)	6.38	910,000	910,000	-	-	-	-	-
15th St Bridge over C Street Canal Replacement	4.85	420,000	420,000	-	-	-	-	-
Madison Ave. Mill & Overlay (Summit St to 8th St)	5.11	513,000	-	513,000	-	-	-	-
Summit St. Mill & Overlay (Radio Ln to Skyline)	6.12	500,000	-	500,000	-	-	-	-
Summit St Mill & Overlay (Walnut Ave to Madison Ave)	5.03	900,000	-	900,000	-	-	-	-
Madison Ave Mill & Overlay (8th St to Ark River Bridge)	5.08	500,000	-	-	500,000	-	-	-
Kansas Ave Mill & Overlay (Bypass to 15th St)	4.78	900,000	-	-	900,000	-	-	-
F St Bridge Over Mill Canal Replacement	4.63	258,000	-	-	28,000	230,000	-	-
1st St Bridge over Mill Canal Replacement	4.39	258,000	-	-	-	28,000	230,000	-
New SW Hwy 166 Bypass (S. Summit St to W. Madison Ave)	4.04	12,000,000	-	-	-	-	12,000,000	-
Madison Ave Mill & Overlay (Summit St to Country Club Rd)	X	900,000	-	-	-	-	-	900,000
<b>Street Improvement Total</b>		<b>18,059,000</b>	<b>1,330,000</b>	<b>1,913,000</b>	<b>1,428,000</b>	<b>258,000</b>	<b>12,230,000</b>	<b>900,000</b>
<b>CIP Total</b>		<b>48,929,200</b>	<b>15,534,500</b>	<b>6,062,200</b>	<b>5,154,500</b>	<b>1,808,000</b>	<b>13,420,000</b>	<b>6,950,000</b>

# 2022 BUDGETED CAPITAL PROJECTS DEFINED

## Dangerous Structure Demolition

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



**Is the Proposed Project:**

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

Yes	No
x	
	x

**Project Cost:**           \$ 450,000.00

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

Project Timing:						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

Proposed Funding Sources:						
General Fund	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
<b>Total</b>	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

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

**Additional Comments:**

Accounting Line 01-207-7115

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.86</b>
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**Fire Department Roof and Gutter Replacement**

The current roof and guttering on the Fire Department building are in need of replacement.



**Is the Proposed Project:**

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

Yes	No
	x
	x

**Project Cost:** \$ 43,500.00

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

**Project Timing:**

	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$43,500	\$0	\$0	\$0	\$0	\$43,500

**Proposed Funding Sources:**

General Fund	\$43,500	\$0	\$0	\$0	\$0	\$43,500
<b>Total</b>	\$43,500	\$0	\$0	\$0	\$0	\$43,500

**Operational Budget Impact:**

<b>Maintenance Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Personnel Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Total</b>	\$0	\$200	\$200	\$200	\$200	\$800

**Additional Comments:**

Accounting Line 01-310-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>8.35</b>
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**Fire Department Men's Shower Upgrade**

The men's shower is in need of an upgrade. There are several areas collecting mold and the drain has extensive rust buildup.



**Is the Proposed Project:**

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

	Yes	No
- Compliant with Comprehensive Plan and/or other Master Plan?		x
- Mandated by State or Federal Government, or interlocal agreement?		x

**Project Cost:** \$ 10,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$10,000	\$0	\$0	\$0	\$0	\$10,000

<b>Proposed Funding Sources:</b>						
General Fund	\$10,000	\$0	\$0	\$0	\$0	\$10,000
<b>Total</b>	\$10,000	\$0	\$0	\$0	\$0	\$10,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Personnel Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Total</b>	\$0	\$200	\$200	\$200	\$200	\$800

**Additional Comments:**

Accounting Line 01-310-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.90</b>
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**Wilson Park Master Plan Phase II Upgrades**

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



**Is the Proposed Project:**

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

Yes	No
<b>X</b>	
	<b>X</b>

**Project Cost:** \$ 585,000.00

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

**Project Timing:**

	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$585,000	\$0	\$0	\$0	\$0	\$585,000

**Proposed Funding Sources:**

LWCF Grant	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Private Funding	\$285,000	\$0	\$0	\$0	\$0	\$285,000
<b>Total</b>	\$585,000	\$0	\$0	\$0	\$0	\$585,000

**Operational Budget Impact:**

<b>Maintenance Costs</b>	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000
<b>Personnel Costs</b>	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$145,000
<b>Total</b>	\$40,000	\$55,000	\$55,000	\$55,000	\$55,000	\$260,000

**Additional Comments:**

Accounting Line 68-530-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.88</b>
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**Senior Center Soffit Upgrades**

The current soffit is in need of an upgrade due to deterioration.



**Is the Proposed Project:**

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

Yes	No
	x
	x

**Project Cost:** \$ 16,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$16,000	\$0	\$0	\$0	\$0	\$16,000

<b>Proposed Funding Sources:</b>						
General Fund	\$16,000	\$0	\$0	\$0	\$0	\$16,000
<b>Total</b>	\$16,000	\$0	\$0	\$0	\$0	\$16,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Personnel Costs</b>	\$0	\$100	\$100	\$100	\$100	\$400
<b>Total</b>	\$0	\$200	\$200	\$200	\$200	\$800

**Additional Comments:**

Accounting Line 01-530-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.46</b>
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**Inlet/SWS Pipe Rehabilitation**

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



**Is the Proposed Project:**

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

Yes	No
x	
	x

**Project Cost:**            \$ 250,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

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

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

**Additional Comments:**

Accounting Line 15-544-7402

(Completed by CIP Committee)

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

The Madison Underpass was constructed in 1926. To prevent the underpass from flooding, a pump with a float valve was installed to pump water in the Underpass to the Walnut River. The pump has been overhauled over the years but will be time for replacement with a modern more efficient pump in 2022.



**Is the Proposed Project:**

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

Yes	No
	x
	x

**Project Cost:**           \$ 40,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$40,000	\$0	\$0	\$0	\$0	\$40,000

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

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

**Additional Comments:**

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.66</b>
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**Wastewater Treatment Plant Upgrades**

**(Design – Build – Upgrade)**

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



**Is the Proposed Project:**

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

Yes	No
x	
x	

**Project Cost:**         \$    13,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$13,000,000	\$0	\$0	\$0	\$0	\$13,000,000

<b>Proposed Funding Sources:</b>						
SRF Loan	\$10,500,000	\$0	\$0	\$0	\$0	\$10,500,000
Sewer Fund	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
<b>Total</b>	\$13,000,000	\$0	\$0	\$0	\$0	\$13,000,000

<b>Operational Budget Impact:</b>						
<b>Maintenance Costs</b>	\$270,000	\$280,000	\$290,000	\$300,000	\$320,000	\$1,460,000
<b>Personnel Costs</b>	\$200,000	\$202,000	\$204,000	\$206,000	\$208,000	\$1,020,000
<b>Total</b>	\$470,000	\$482,000	\$494,000	\$506,000	\$528,000	\$2,480,000

**Additional Comments:**

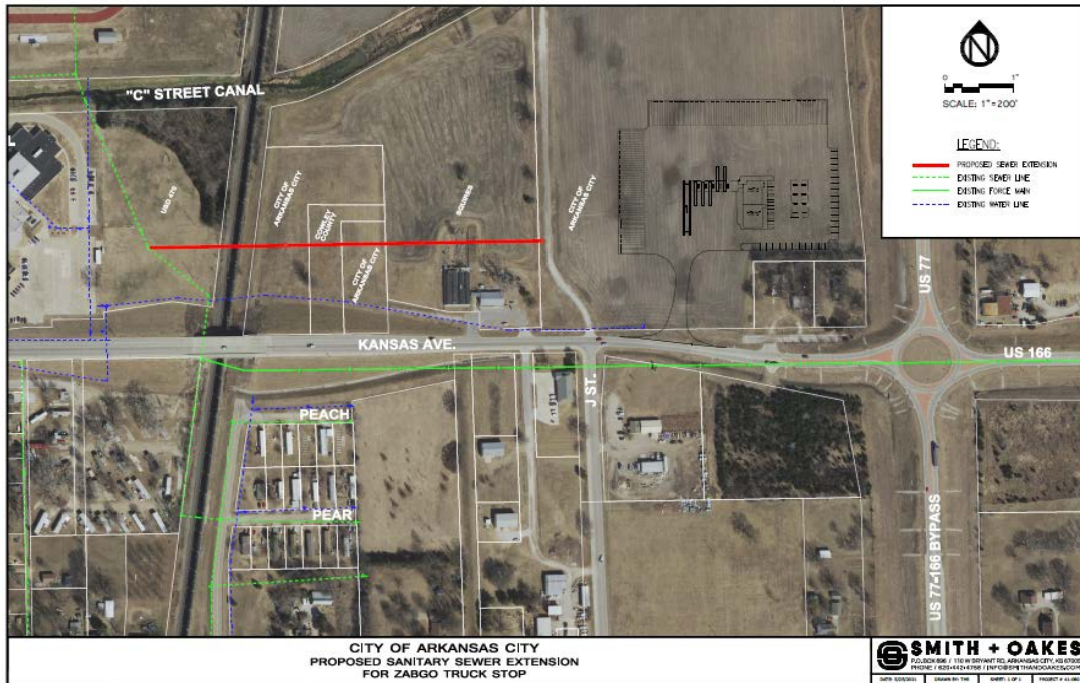
Accounting Line 18-660-7402

(Completed by CIP Committee)

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

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



### Is the Proposed Project:

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

Yes	No
	X
	X

**Project Cost:**         \$ 360,000.00

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

### Project Timing:

	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$360,000	\$0	\$0	\$0	\$0	\$360,000

### Proposed Funding Sources:

Sewer Fund	\$360,000	\$0	\$0	\$0	\$0	\$360,000
<b>Total</b>	\$360,000	\$0	\$0	\$0	\$0	\$360,000

### Operational Budget Impact:

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

### Additional Comments:

Accounting Line 18-661-7402

(Completed by CIP Committee)

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

The Edna Lift Station is located west of the 8<sup>th</sup> Street and West Central Avenue intersection. This lift station was replaced in 2002 with control upgrades in 2013. The lift station is due for rehabilitation in 2022.



**Is the Proposed Project:**

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

Yes	No
x	
	x

**Project Cost:**        \$ 50,000.00

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

<b>Project Timing:</b>						
	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$50,000	\$0	\$0	\$0	\$0	\$50,000

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

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

**Additional Comments:**

Accounting Line 18-661-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>5.50</b>
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**Summit Street Mill & Overlay  
(Kansas Avenue to Radio Lane)**

A mill and overlay is needed as the existing asphalt is oxidized and deteriorating. Sidewalks on the east side of Summit Street will also be completed improving pedestrian safety. A center turn lane is being looked at to improve traffic safety for north and south traffic flow. The proposed improvements will provide better access management throughout the corridor thus improving the level of service and decreasing the amount of accidents. Approximately 35% of all traffic accidents occur in this area. The project will greatly improve the overall aesthetics of the commercial district as well.



**Project Cost:** \$ 910,000.00

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

<b>Project Timing:</b>						
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
<b>Annual Expenditures</b>	\$910,000	\$0	\$0	\$0	\$0	\$910,000

<b>Proposed Funding Sources:</b>						
CDBG Grant	\$455,000	\$0	\$0	\$0	\$0	\$455,000
KDOT Cost Share	\$227,500	\$0	\$0	\$0	\$0	\$227,500
Special Street Fund	\$227,500	\$0	\$0	\$0	\$0	\$227,500
<b>Total</b>	\$910,000	\$0	\$0	\$0	\$0	\$910,000

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

**Additional Comments:**

Account Line 21-542-7402

(Completed by CIP Committee)

<b>Project Score</b>	<b>6.38</b>
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## 15<sup>th</sup> Street Bridge over C Street Canal Bridge Replacement

This bridge was built in 1915 and has been identified by KDOT as structurally deficient with a low rating of 39.5. The bridge will be replaced with a two bay boxed culvert with wing walls.



### Is the Proposed Project:

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

Yes	No
x	
	x

**Project Cost:**        \$ 420,000.00

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

### Project Timing:

	2022	2023	2024	2025	2026	Total
<b>Annual Expenditures</b>	\$420,000	\$0	\$0	\$0	\$0	\$420,000

### Proposed Funding Sources:

KDOT Grant	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Special Street Fund	\$270,000	\$0	\$0	\$0	\$0	\$270,000
<b>Total</b>	\$420,000	\$0	\$0	\$0	\$0	\$420,000

### Operational Budget Impact:

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

### Additional Comments:

Accounting Line 21-542-7402

(Completed by CIP Committee)

**Project Score**

**4.85**

## 2022 CAPITAL OUTLAY BUDGET

### GENERAL FUND

Account	Department / Divisor	Item	Amount
01-207-7405	Neighborhood Services	(1) Tornado Siren	\$ 20,000.00
01-310-7405	Fire Department	PPE Bunker Gear	\$ 10,000.00
01-310-7405	Fire Department	Thermal Imager	\$ 8,000.00
01-310-7404	Fire Department	E450 Ambulance	\$ 163,000.00
01-421-7403	Police Department	Car for Investigations	\$ 30,000.00
01-530-7405	Parks & Facilities	CASE Skid Steer	\$ 65,000.00
01-532-7405	Parks & Facilities	Lounge Chairs for Paris Park Pool	\$ 5,000.00
<b>General Fund Total</b>			<b>\$ 301,000.00</b>

### STORMWATER FUND

Account	Department / Divisor	Item	Amount
15-544-7405	Stormwater	6" PTO Powered Pump	\$ 18,000.00
15-544-7405	Stormwater	72" Mower	\$ 18,000.00
<b>Stormwater Fund Total</b>			<b>\$ 36,000.00</b>

### WATER FUND

Account	Department / Divisor	Item	Amount
16-653-7405	Water Distribution	F350 One-Ton Dually with Utility Bed	\$ 40,000.00
<b>Water Fund Total</b>			<b>\$ 40,000.00</b>

### SANITATION FUND

Account	Department / Divisor	Item	Amount
19-541-7403	Sanitation	2 1/2 Ton Flatbed Dump Truck	\$ 100,000.00
19-541-7403	Sanitation	1/2 Ton Cred Cab 4x4 Pickup	\$ 28,000.00
<b>Sanitation Fund Total</b>			<b>\$ 128,000.00</b>

### SPECIAL HIGHWAY FUND

Account	Department / Divisor	Item	Amount
21-542-7403	Streets	Dump Truck with Spreader & Snow Plow	\$ 130,000.00
21-542-7403	Streets	Flatbed Single Axle Dump Truck	\$ 90,000.00
21-542-7405	Streets	Street Sweeper	\$ 180,000.00
21-542-7405	Streets	Grind Lazer	\$ 600.00
21-542-7405	Streets	Air Compressor	\$ 19,000.00
<b>Special Highway Fund Total</b>			<b>\$ 419,600.00</b>

<b>Total Capital Outlay Budget</b>	<b>\$ 924,600.00</b>
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# CITY DEBT

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## City Debt Structure

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

### Bond Ratings:

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

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

### Current Indebtedness of the City

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

### Long-Term Debt Obligations

For Period Ending December 31, 2022

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2021	FY 2022 Principal	FY 2022 Interest	Balance Ending 12/31/2022
<b>General Obligation Bonds:</b>								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2020	10/13/2020	8/1/2036	\$21,840,000	1.5% - 3.0%	\$ 20,205,000	\$ 1,595,000	\$ 470,925	\$ 18,610,000
<b>Revenue Bonds:</b>								
<i>Paid with Sales Tax Collections</i>								
Public Building Commission 2019	7/23/2019	9/1/2044	\$17,630,000	3.0% - 5.0%	\$ 16,855,000	\$ 440,000	\$ 626,163	\$ 16,415,000
<b>Capital Leases:</b>								
<i>Paid with Tax Levies</i>								
Pumper Fire Truck	9/6/2013	3/6/2023	\$ 587,667	2.82%	\$ 97,598	\$ 64,609	\$ 2,300	\$ 32,989
Ferrara Fire Truck	1/28/2019	8/1/2028	\$ 620,500	3.55%	\$ 449,198	\$ 57,553	\$ 15,555	\$ 391,646
<b>General Obligation Bonds:</b>	18,610,000							
<b>Revenue Bonds:</b>	16,415,000							
<b>Capital Leases:</b>	424,635							

## Debt Summary of City Debt

K.S.A 10-308 limits the amount of general obligation debt a government entity may issue to 30% of its total assessed valuation. The current debt limitation for the City is \$20,280,433. The City's current debt percentage is 2.55%. The following summarizes certain key statistics with respect to the City's General Obligation debt including the Bonds and excluding the Refunded Notes:

### Debt Summary of City Debt:

Equalized Assessed Valuation of Tangible Valuation (For Computation of Bonded Debt Limitations)	\$ 67,601,443
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 20,280,433
Outstanding General Obligation Debt	\$ 1,725,000
Additional Debt Capacity	\$ 18,555,433
Direct & Overlapping Debt	\$ 43,560,000
Population used to calculate Per Capita	11,868
Direct Debt Per Capita	\$ 145.35
Direct and Overlapping Debt Per Capita	\$ 1,865.59
Direct Debt as a Percentage of Assessed Valuation	2.55%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	32.75%

Taxing Body:	Total Debt		City's Share	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ 9,670,000	21.00%	\$ 2,031,022	\$ 171.13
USD No. 470	\$ 32,165,000	57.16%	\$ 18,384,888	\$ 1,549.11
Cowley County Community College	\$ -	21.00%	\$ -	\$ -
<b>Total Overlapping Debt</b>	<b>\$ 41,835,000</b>		<b>\$ 20,415,910</b>	<b>\$ 1,720.24</b>
City of Arkansas City Direct Debt	\$ 1,725,000	100%	\$ 1,725,000	\$ 145.35
<b>Direct and Estimated Overlapping Debt</b>	<b>\$ 43,560,000</b>		<b>\$ 22,140,910</b>	<b>\$ 1,865.59</b>

Description of Indebtedness	Issue Date	Final Maturity	Original Principal Amount	Amount Outstanding at 12/31/2021
G.O. Bonds Series 2020	4/1/2013	12/1/1932	\$ 2,250,000	\$ 1,725,000
<b>Total</b>				<b>\$ 1,725,000</b>

## Debt Schedule:

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	Total
<b>PRINCIPAL</b>										
General Obligation Bonds:										
Series 2020	\$ 1,595,000	\$ 1,650,000	\$ 1,695,000	\$ 1,170,000	\$ 1,195,000	\$ 6,465,000	\$ 6,435,000	\$ -	\$ -	\$ 20,205,000
Revenue Bonds:										
Public Building Commission 2019	\$ 440,000	\$ 460,000	\$ 480,000	\$ 505,000	\$ 530,000	\$ 3,080,000	\$ 3,820,000	\$ 4,490,000	\$ 3,050,000	\$ 16,855,000
Capital Leases:										
Pumper Fire Truck	\$ 64,609	\$ 32,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,598
Ferrara Fire Truck	\$ 57,553	\$ 59,629	\$ 61,781	\$ 64,010	\$ 66,320	\$ 139,905	\$ -	\$ -	\$ -	\$ 449,198
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>\$ 2,157,162</b>	<b>\$ 2,202,619</b>	<b>\$ 2,236,781</b>	<b>\$ 1,739,010</b>	<b>\$ 1,791,320</b>	<b>\$ 9,684,905</b>	<b>\$ 10,255,000</b>	<b>\$ 4,490,000</b>	<b>\$ 3,050,000</b>	<b>\$ 37,606,796</b>
<b>INTEREST</b>										
General Obligation Bonds:										
Series 2020	\$ 470,925	\$ 422,625	\$ 372,825	\$ 325,800	\$ 290,625	\$ 985,463	\$ 328,600	\$ -	\$ -	\$ 3,196,863
Revenue Bonds:										
Public Building Commission 2019	\$ 626,163	\$ 608,563	\$ 585,563	\$ 561,563	\$ 536,313	\$ 2,262,013	\$ 1,559,013	\$ 899,506	\$ 192,656	\$ 7,831,350
Capital Leases:										
Pumper Fire Truck	\$ 2,300	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765
Ferrara Fire Truck	\$ 15,555	\$ 13,478	\$ 11,327	\$ 9,097	\$ 6,788	\$ 6,310	\$ -	\$ -	\$ -	\$ 62,555
<b>TOTAL INTEREST PAYMENTS</b>	<b>\$ 1,114,942</b>	<b>\$ 1,045,131</b>	<b>\$ 969,714</b>	<b>\$ 896,460</b>	<b>\$ 833,725</b>	<b>\$ 3,253,785</b>	<b>\$ 1,887,613</b>	<b>\$ 899,506</b>	<b>\$ 192,656</b>	<b>\$ 11,093,532</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>\$ 3,272,104</b>	<b>\$ 3,247,749</b>	<b>\$ 3,206,495</b>	<b>\$ 2,635,470</b>	<b>\$ 2,625,045</b>	<b>\$ 12,938,690</b>	<b>\$ 12,142,613</b>	<b>\$ 5,389,506</b>	<b>\$ 3,242,656</b>	<b>\$ 48,700,329</b>

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

As part of the 2019 revenue bond issue, the City approved a 1% sales tax. The City has pledged to appropriate 95% of the revenues derived from the sales tax to the Bond's Trustee for debt service payments. The City has accounted for these transactions in the Healthcare Sales Tax and Unpledged Healthcare Sales Tax Funds. Any amount appropriated to the Trustee in excess of the scheduled debt service is held by the Trustee in an escrow account invested in U.S. Government Securities and reserved for future debt service payments. The City does not have control over this escrow account, and therefore, the City's financial statements do not include the escrow balance. As of December 31, 2020, the balance of the escrow account was \$2,846,098.

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

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# FUND SUMMARIES

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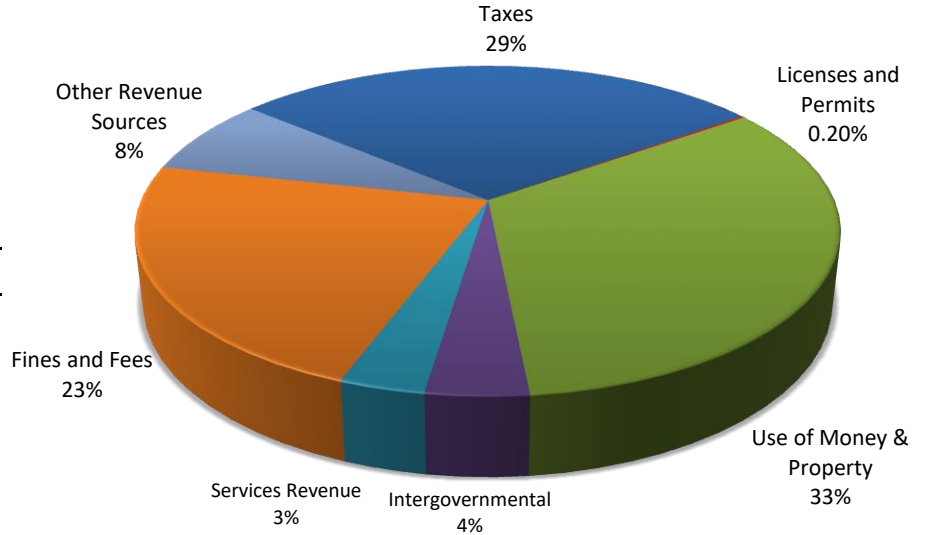
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## Revenues and Expenditures

### Where does the money come from?

#### 2022 Budget Total Resources Available

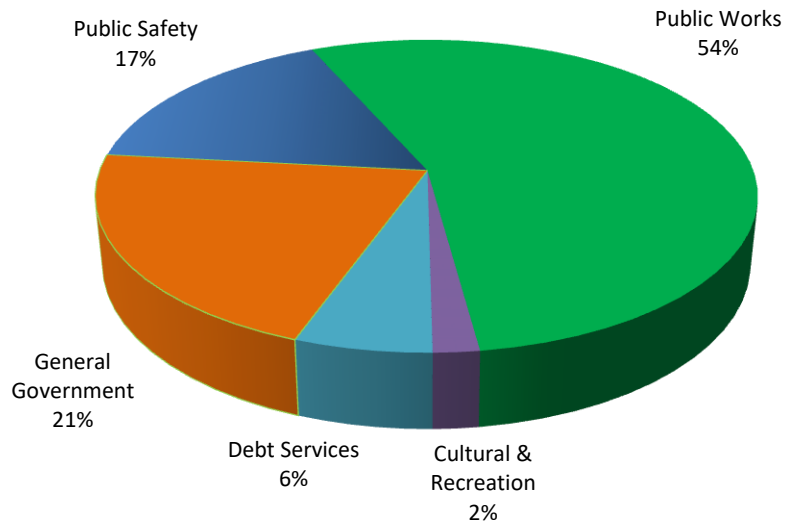
	<u>2022 Estimate</u>
Taxes	10,608,974
Licenses and Permits	74,600
Use of Money & Property	12,163,850
Intergovernmental	1,459,575
Services Revenue	1,217,150
Fines and Fees	8,333,500
Other Revenue Sources	2,807,750
<b>Total</b>	<b><u>\$ 36,665,399</u></b>



### Where does the money go?

#### 2022 Budget Total Expenditures by Function

	<u>2022 Estimate</u>
General Government	\$ 8,494,721
Public Safety	\$ 6,710,590
Public Works	\$ 21,916,053
Cultural & Recreation	\$ 779,777
Debt Services	\$ 2,319,425
<b>Total</b>	<b><u>\$ 40,220,566</u></b>



## Fund Balances

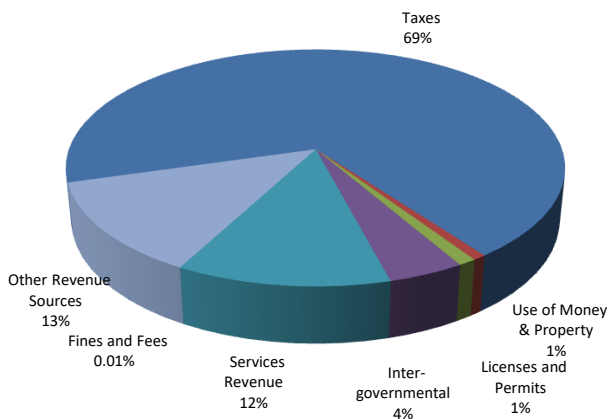
**Fund balances are used to manage the City's ability to withstand unexpected financial emergencies.** Fund balances may also determine the City's ability to manage monthly cash flows or accumulate funds for large-scale purchases without having to borrow. Fund Balances are audited each year. The year end 2021 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 FY2020 audited cash balances.

	Unencumbered Cash Balance Dec. 31, 2019	Receipts	Expenditures	Unencumbered Cash Balance Dec. 31, 2020	% Change
<b>General Fund</b>	<b>1,126,588</b>	<b>10,484,759</b>	<b>9,574,686</b>	<b>2,036,661</b>	<b>81%</b>
<b>Special Purpose Funds:</b>					
Special Recreation and Parks	25,610	10,092	88	35,614	39%
Special Street and Highway	684,792	363,066	262,376	785,482	15%
Tourism	28,107	127,670	127,497	28,280	1%
Special Alcohol	84,816	11,542	2,876	93,482	10%
Library	-	372,485	372,485	-	0%
Land Bank	-	1,000	14	986	0%
Hospital Improvements	-	-	-	-	0%
Healthcare Sales Tax	-	1,777,503	1,777,503	-	0%
Unpledged Healthcare Sales Tax	79,091	339,850	229,415	189,526	100%
Special Law Enforcement Trust	15,733	16,464	21,053	11,144	-29%
CID Sales Tax	979	51,940	52,919	-	100%
Equipment Reserve	200,946	-	-	200,946	0%
Public Building Commission	-	-	-	-	0%
Capital Improvements Reserve	1,605,297	483,410	618,384	1,470,323	-8%
<b>Bond and Interest Funds:</b>					
Bond and Interest	129,681	23,781,576	23,657,235	254,022	96%
<b>Enterprise Funds:</b>					
Water Utility	4,256,957	4,550,847	4,730,510	4,077,294	-4%
Sewer Utility	4,006,160	2,015,073	2,101,025	3,920,208	-2%
Sanitation Utility	1,130,301	1,531,590	1,575,855	1,086,036	-4%
Stormwater Utility	146,077	304,813	159,239	291,651	100%
<b>Total Financial Reporting Entity (Excluding Agency Funds)</b>	<b>13,521,135</b>	<b>46,223,680</b>	<b>45,263,160</b>	<b>14,481,655</b>	<b>7%</b>
<b>Agency Funds:</b>					
Drug Task Force	37,808	-	37,808	-	-100%
Municipal Court	6,175	74,296	64,548	15,923	158%

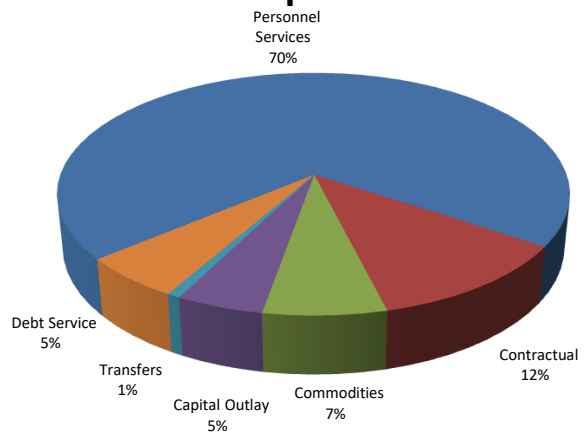
**General Fund- 01  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	904,617	944,934	1,126,587	874,375	2,036,661	1,757,035
<b>Receipts:</b>						
Taxes	6,221,570	6,689,236	6,593,334	6,734,016	6,822,567	6,895,250
Licenses and Permits	125,840	171,913	180,769	98,500	67,000	74,600
Use of Money & Property	75,321	718,063	41,943	50,500	37,700	100,800
Intergovernmental	394,909	402,309	861,431	418,245	433,245	426,575
Services Revenue	1,286,347	1,252,255	1,167,481	1,232,600	1,209,300	1,191,650
Fines and Fees	8,999	29,027	614	12,000	2,000	500
Other Revenue Sources	1,453,210	1,449,531	1,639,183	1,282,500	1,489,904	1,265,000
<b>Total Receipts</b>	<b>9,566,196</b>	<b>10,712,336</b>	<b>10,484,755</b>	<b>9,828,361</b>	<b>10,061,716</b>	<b>9,954,375</b>
Total Available	10,470,813	11,657,270	11,611,342	10,702,736	12,098,377	11,711,410
<b>Expenditures:</b>						
Personnel Services	6,588,797	6,719,647	6,846,027	7,496,031	7,422,849	8,255,392
Contractual	1,075,292	1,636,966	1,347,828	1,240,955	1,287,228	1,372,438
Commodities	635,927	604,382	610,789	746,050	742,160	781,980
Capital Outlay	1,151,392	1,161,049	630,021	550,700	670,105	557,700
Transfers	7,564	266,158	-	79,000	79,000	82,500
Debt Service	66,909	142,481	140,017	590,000	140,000	661,400
<b>Total Expenditures</b>	<b>9,525,879</b>	<b>10,530,683</b>	<b>9,574,682</b>	<b>10,702,736</b>	<b>10,341,342</b>	<b>11,711,410</b>
Receipts Over(Under) Expenditures	40,317	181,653	910,073	(874,375)	(279,626)	(1,757,035)
Unencumbered Cash December 31	944,934	1,126,587	2,036,661	-	1,757,035	-

**2022 Receipts**



**2022 Expenditures**



<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>01 - GENERAL FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
01-100-4100	Neighborhood Revitalization	-68,972.24	-84,524.49	-81,221.28	-83,754.00	-83,754.00	-95,000.00
01-100-4101	Current Property Tax	2,456,896.75	2,769,017.39	2,814,305.74	3,238,670.00	3,281,583.00	3,248,210.00
01-100-4102	Motor Vehicle Tax	335,053.78	364,221.29	408,290.26	434,683.00	434,683.00	491,618.00
01-100-4103	RV Tax	3,110.73	3,159.20	3,396.14	3,988.00	3,988.00	4,361.00
01-100-4104	16/20 M Veh	6,095.54	6,499.55	6,986.04	3,663.00	6,000.00	4,525.00
01-100-4105	In Lieu of Tax	907.49	0.00	0.00	0.00	0.00	0.00
01-100-4106	Delinquent Property Tax	76,314.57	129,243.09	132,772.84	75,000.00	90,000.00	115,000.00
01-100-4107	Excise Tax	30.04	19.08	23.77	0.00	7.00	0.00
01-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	6,306.00	0.00	6,936.00
01-100-4112	Compensating Use Tax	580,589.01	592,402.76	311,665.66	290,000.00	300,000.00	315,000.00
01-100-4121	Electric Franchise Tax	888,273.71	823,518.46	855,417.07	820,000.00	820,000.00	820,000.00
01-100-4122	Gas Franchise Tax	198,224.91	196,205.86	172,808.99	190,000.00	175,000.00	175,000.00
01-100-4123	Telephone Franchise Tax	12,083.26	10,067.10	8,404.63	9,000.00	6,600.00	7,000.00
01-100-4124	Cable TV Franchise Tax	126,654.39	123,131.03	118,222.85	123,000.00	116,000.00	115,000.00
01-100-4125	Liquor Enforcement Tax	11,908.09	12,866.91	10,092.07	13,460.00	13,460.00	9,600.00
01-100-4130	Current Special Assessments	18,091.48	31,521.99	26,726.68	30,000.00	34,000.00	28,000.00
01-310-4110	Sales Tax	1,182,231.19	1,269,706.44	1,336,027.38	1,180,000.00	1,200,000.00	1,200,000.00
01-421-4110	Sales Tax	394,077.01	442,180.49	469,415.02	400,000.00	425,000.00	450,000.00
	<b>Taxes Totals:</b>	<b>6,221,569.71</b>	<b>6,689,236.15</b>	<b>6,593,333.86</b>	<b>6,734,016.00</b>	<b>6,822,567.00</b>	<b>6,895,250.00</b>
<b>420 - Licenses and Permits</b>							
01-100-4231	Liquor Store Licenses	1,200.00	1,200.00	1,800.00	1,800.00	1,200.00	1,200.00
01-100-4232	Cereal Malt Beverage Lic.	1,500.00	1,300.00	400.00	1,400.00	1,400.00	1,200.00
01-100-4233	Class B Club License	1,350.00	2,000.00	400.00	1,500.00	600.00	1,000.00
01-100-4234	Other Business License	1,445.00	4,275.00	1,485.00	1,800.00	1,800.00	1,200.00
01-207-4235	Trades Licenses	31,626.50	26,793.50	32,265.00	30,000.00	20,000.00	30,000.00
01-207-4242	BPC Permits	76,068.45	123,844.88	134,418.75	50,000.00	30,000.00	30,000.00
01-310-4234	Other Business License	12,650.00	12,500.00	10,000.00	12,000.00	12,000.00	10,000.00
	<b>Licenses and Permits Totals:</b>	<b>125,839.95</b>	<b>171,913.38</b>	<b>180,768.75</b>	<b>98,500.00</b>	<b>67,000.00</b>	<b>74,600.00</b>
<b>430 - Use of Money &amp; Property</b>							
01-100-4301	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	71,400.00
01-100-4302	Loan Proceeds	0.00	620,500.00	0.00	0.00	0.00	0.00
01-100-4350	Interest Income	36,295.71	46,888.07	13,079.82	12,000.00	4,200.00	4,000.00
01-100-4351	Rental Of Farmland	11,053.67	15,200.25	7,942.50	11,000.00	6,500.00	2,500.00
01-100-4353	Ag Building Rental	2,867.00	8,487.50	3,570.00	5,000.00	10,000.00	6,500.00
01-100-4354	Other Property Rental	16,675.00	14,645.00	14,900.00	14,500.00	14,500.00	14,400.00
01-100-4355	Hogan Rental	3,700.00	5,650.00	900.00	3,500.00	1,000.00	500.00
01-770-4352	NWCC Rental	4,729.35	6,692.67	1,551.00	4,500.00	1,500.00	1,500.00
	<b>Use of Money &amp; Property Totals:</b>	<b>75,320.73</b>	<b>718,063.49</b>	<b>41,943.32</b>	<b>50,500.00</b>	<b>37,700.00</b>	<b>100,800.00</b>
<b>440 - Intergovernmental</b>							
01-100-4461	Miscellaneous Grants	13,000.00	0.00	0.00	0.00	0.00	0.00
01-100-4462	State Connecting Links	13,602.00	18,148.42	22,685.61	22,800.00	22,800.00	22,575.00
01-310-4461	Miscellaneous Grants	5,110.00	6,141.09	0.00	0.00	0.00	0.00
01-310-4463	Rural Fire Fees	350,742.38	366,359.56	379,160.15	350,000.00	365,000.00	365,000.00
01-421-4461	Miscellaneous Grants	12,454.82	9,514.82	14,422.58	45,445.00	45,445.00	39,000.00
01-425-4461	Miscellaneous Grants	0.00	2,145.22	0.00	0.00	0.00	0.00
01-542-4461	Miscellaneous Grants	0.00	0.00	445,162.80	0.00	0.00	0.00
	<b>Intergovernmental Totals:</b>	<b>394,909.20</b>	<b>402,309.11</b>	<b>861,431.14</b>	<b>418,245.00</b>	<b>433,245.00</b>	<b>426,575.00</b>
<b>450 - Services Revenue</b>							
01-100-4505	Misc Service Charge	7,729.59	8,453.04	10,218.67	6,000.00	6,000.00	7,500.00
01-100-4521	Restitution	0.00	0.00	49.35	0.00	0.00	0.00
01-204-4521	Restitution	30.00	0.00	0.00	0.00	0.00	0.00
01-204-4522	Court Fines	383,618.41	390,390.50	354,358.03	385,000.00	365,000.00	365,000.00
01-204-4524	Incarceration Fee	1,847.70	2,470.00	2,392.03	2,000.00	2,000.00	2,000.00
01-204-4528	Diversions	21,350.00	24,705.00	10,865.00	20,000.00	10,000.00	10,000.00
01-204-4531	Bond Forfeiture	5,562.00	806.00	4,250.00	1,500.00	2,500.00	1,500.00
01-204-4536	Court Appt'd Attorney Fees	-0.54	347.25	129.51	0.00	300.00	0.00
01-204-4537	Probation Fees	461.73	430.79	64.00	500.00	500.00	100.00
01-204-4543	Drug Screen Fees (Court)	102.88	70.39	26.67	100.00	100.00	50.00
01-310-4501	County Ambulance Payments	176,497.00	176,497.00	191,100.00	176,500.00	195,000.00	0.00

<u>Account</u>	<u>Account Name</u>	<b>2018</b> <b>Actual</b>	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Adopted</b> <b>Budget</b>	<b>2021</b> <b>Working</b> <b>Budget</b>	<b>2022</b> <b>Adopted</b> <b>Budget</b>
01-310-4505	Misc Service Revenue	14,335.00	14,712.00	1,746.00	14,000.00	1,000.00	1,500.00
01-310-4510	Ambulance Service	651,483.40	595,759.05	560,637.53	600,000.00	600,000.00	0.00
01-350-4501	County Ambulance Payments	0.00	0.00	0.00	0.00	0.00	180,000.00
01-350-4510	Ambulance Service	0.00	0.00	0.00	0.00	0.00	600,000.00
01-421-4505	Misc Service Charge	2,360.00	6,580.00	2,020.00	3,500.00	1,000.00	2,000.00
01-421-4521	Restitution	0.00	241.41	0.00	0.00	0.00	0.00
01-530-4507	Park Fees	510.00	595.00	693.00	500.00	500.00	500.00
01-530-4521	Restitution	0.00	3,782.94	0.00	0.00	1,200.00	0.00
01-533-4512	Funeral Charges	14,100.00	20,900.00	24,315.00	17,500.00	17,500.00	17,000.00
01-533-4513	Cemetery Lot Sales	4,575.00	4,175.00	4,150.00	4,500.00	4,500.00	4,000.00
01-533-4514	Move/Set Stone Charges	1,215.00	740.00	420.00	1,000.00	1,000.00	500.00
01-533-4515	Relocate Charges	70.00	0.00	0.00	0.00	0.00	0.00
01-542-4521	Restitution	500.00	600.00	46.00	0.00	1,200.00	0.00
<b>Services Revenue Totals:</b>		<b>1,286,347.17</b>	<b>1,252,255.37</b>	<b>1,167,480.79</b>	<b>1,232,600.00</b>	<b>1,209,300.00</b>	<b>1,191,650.00</b>

#### 460 - Fines and Fees

01-207-4640	Property Maintenance	8,999.51	29,027.42	614.45	12,000.00	2,000.00	500.00
<b>Fines and Fees Totals:</b>		<b>8,999.51</b>	<b>29,027.42</b>	<b>614.45</b>	<b>12,000.00</b>	<b>2,000.00</b>	<b>500.00</b>

#### 470 - Other Revenue Sources

01-100-4700	Refund of Expenditure	3,878.36	869.93	11,805.48	0.00	95,000.00	0.00
01-100-4790	Miscellaneous Revenue	80,816.22	77,081.25	40,072.37	0.00	48,167.00	0.00
01-100-4810	Sale of Property	0.00	0.00	0.00	0.00	12,000.00	0.00
01-100-4902	Transfer From Water Fund	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
01-100-4903	Transfer From Sewer Fund	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00
01-100-4904	Transfer from Sanitation Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
01-201-4700	Refund of Expenditure	2,275.46	4,651.10	14,788.77	0.00	785.00	0.00
01-203-4700	Refund of Expenditure	188.03	0.00	0.00	0.00	0.00	0.00
01-204-4700	Refund of Expenditure	0.00	12.00	0.00	0.00	0.00	0.00
01-207-4700	Refund of Expenditure	790.00	100.95	150.00	0.00	520.00	0.00
01-207-4702	Insurance Recovery	0.00	0.00	0.00	0.00	4,060.00	0.00
01-207-4715	Service Fees	26,768.90	50,882.60	66,689.98	25,000.00	25,000.00	25,000.00
01-209-4700	Refund of Expenditure	3,453.36	665.05	-798.95	0.00	0.00	0.00
01-310-4700	Refund of Expenditure	6,143.12	11,621.86	73,000.58	0.00	2,000.00	0.00
01-310-4701	Contributions/Donations	3,090.00	225.00	500.00	0.00	0.00	0.00
01-310-4880	Sale of Materials	7,663.20	4,000.00	11,200.00	0.00	45,000.00	0.00
01-421-4700	Refund of Expenditure	68,081.78	49,900.78	49,584.91	50,000.00	40,000.00	50,000.00
01-421-4701	Contributions/Donations	19.32	120.70	149.48	0.00	225.00	0.00
01-421-4702	Insurance Recovery	8,770.78	1,432.60	0.00	0.00	0.00	0.00
01-421-4880	Sale of Materials	1,000.00	72.10	0.00	0.00	0.00	0.00
01-530-4700	Refund of Expenditure	15,486.50	3,406.98	23,867.52	0.00	1,060.00	0.00
01-530-4701	Contributions/Donations	8,675.00	0.00	930.00	0.00	0.00	0.00
01-530-4702	Insurance Recovery	0.00	29,134.79	5,333.47	0.00	0.00	0.00
01-530-4880	Sale of Materials	451.10	9,077.60	88.20	0.00	248.00	0.00
01-533-4700	Refund of Expenditure	0.00	0.00	798.81	0.00	0.00	0.00
01-542-4700	Refund of Expenditure	1,999.76	0.00	136,814.84	0.00	20,757.00	0.00
01-542-4880	Sale of Materials	2,505.90	669.20	5,888.80	0.00	2,450.00	0.00
01-770-4700	Refund of Expenditure	0.00	0.00	13.17	0.00	0.00	0.00
01-774-4700	Refund of Expenditure	48,687.30	44,971.00	42,933.49	47,500.00	37,632.00	35,000.00
01-774-4701	Contributions/Donations	12,466.11	10,636.10	5,372.00	10,000.00	5,000.00	5,000.00
<b>Other Revenue Sources Totals:</b>		<b>1,453,210.20</b>	<b>1,449,531.59</b>	<b>1,639,182.92</b>	<b>1,282,500.00</b>	<b>1,489,904.00</b>	<b>1,265,000.00</b>

<b>Revenue Totals:</b>		<b>9,566,196.47</b>	<b>10,712,336.51</b>	<b>10,484,755.23</b>	<b>9,828,361.00</b>	<b>10,061,716.00</b>	<b>9,954,375.00</b>
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#### 5 - Expense

##### 500 - Personnel Services

01-201-5203	Travel/ Meals/ Lodging	2,076.23	1,132.15	478.84	2,500.00	2,500.00	3,000.00
01-201-5204	Training/Seminars/Conferences	865.00	960.00	530.00	1,500.00	1,500.00	1,500.00
01-201-5205	Dues/Memberships	4,523.65	4,513.46	5,322.00	5,000.00	9,500.00	12,000.00
01-201-5206	Employee Appreciation	14,513.23	12,389.48	1,944.10	14,000.00	14,000.00	14,000.00
01-203-5100	Full Time Salary	341,184.20	355,924.95	402,448.70	371,572.00	371,572.00	386,382.00
01-203-5102	Overtime Salary	1,257.09	1,416.32	2,154.61	1,300.00	2,000.00	1,313.00
01-203-5103	SS/Medi Taxes	24,376.81	25,717.50	30,050.18	28,525.00	28,525.00	29,659.00
01-203-5106	KPERS	32,200.69	35,310.14	35,177.73	36,802.00	36,802.00	38,382.00
01-203-5111	Life Insurance	171.07	191.54	200.65	198.00	198.00	198.00
01-203-5112	Medical/Dental Insurance	44,348.50	37,759.16	39,917.17	44,481.00	44,481.00	54,632.00

<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
01-203-5113	Unemployment Insurance	1,801.04	0.00	776.28	2,051.00	2,051.00	2,132.00
01-203-5114	Workers Comp	231.09	211.59	256.53	512.00	418.00	528.00
01-203-5202	Employment Services	41.10	41.10	840.10	50.00	100.00	300.00
01-203-5203	Travel/ Meals/ Lodging	6,526.53	4,936.28	592.75	5,000.00	2,000.00	5,000.00
01-203-5204	Training/Seminars/Conferences	1,670.00	2,604.00	928.00	2,500.00	2,500.00	2,500.00
01-203-5205	Dues/Memberships	2,179.80	1,759.09	2,348.87	2,000.00	2,300.00	2,300.00
01-203-5206	Employee Appreciation	37.15	0.00	730.31	0.00	0.00	0.00
01-203-5207	Moving Expenses	0.00	0.00	9,907.84	0.00	0.00	0.00
01-204-5100	Full Time Salary	30,242.22	31,705.65	33,070.43	31,785.00	62,500.00	65,407.00
01-204-5102	Overtime Salary	1,120.45	1,414.10	2,151.67	1,200.00	2,400.00	2,424.00
01-204-5103	SS/Medi Taxes	2,236.11	2,358.99	2,549.34	2,370.00	4,781.00	4,839.00
01-204-5106	KPERS	2,948.55	3,272.23	3,387.57	3,256.00	6,492.00	6,595.00
01-204-5111	Life Insurance	19.48	21.11	22.10	22.00	53.00	66.00
01-204-5112	Medical/Dental Insurance	5,178.86	5,405.30	5,771.79	6,546.00	11,100.00	15,069.00
01-204-5113	Unemployment Insurance	160.02	168.80	65.61	181.00	350.00	366.00
01-204-5114	Workers Comp	54.37	52.90	51.31	45.00	70.00	94.00
01-204-5203	Travel/ Meals/ Lodging	46.65	0.00	0.00	400.00	400.00	400.00
01-204-5204	Training/Seminars/Conferences	0.00	0.00	50.00	150.00	150.00	150.00
01-204-5205	Dues/Memberships	125.00	150.00	150.00	200.00	200.00	200.00
01-205-5100	Full Time Salary	84,531.40	80,042.43	0.00	0.00	0.00	0.00
01-205-5103	SS/Medi Taxes	6,466.52	6,123.10	0.00	0.00	0.00	0.00
01-205-5113	Unemployment Insurance	465.04	440.19	0.00	0.00	0.00	0.00
01-205-5114	Workers Comp	135.94	105.80	108.98	0.00	0.00	0.00
01-205-5203	Travel/ Meals/ Lodging	310.63	0.00	0.00	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	65.00	0.00	0.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	891.30	82.69	204.00	500.00	500.00	250.00
01-207-5100	Full Time Salary	122,815.43	127,599.14	127,921.15	133,478.00	175,000.00	178,997.00
01-207-5102	Overtime Salary	727.10	948.90	766.09	850.00	1,000.00	859.00
01-207-5103	SS/Medi Taxes	8,768.11	9,060.35	9,329.01	10,211.00	12,000.00	13,693.00
01-207-5106	KPERS	11,618.03	12,701.95	12,380.51	13,258.00	16,000.00	17,806.00
01-207-5111	Life Insurance	104.41	112.82	107.10	132.00	132.00	176.00
01-207-5112	Medical/Dental Insurance	39,889.59	41,294.87	40,990.43	49,991.00	49,991.00	68,211.00
01-207-5113	Unemployment Insurance	626.75	647.23	239.80	739.00	900.00	989.00
01-207-5114	Workers Comp	6,946.33	6,334.58	6,756.90	8,517.00	8,043.00	11,166.00
01-207-5202	Employment Services	62.45	13.70	280.70	100.00	200.00	200.00
01-207-5203	Travel/ Meals/ Lodging	2,827.95	2,263.59	407.53	2,500.00	1,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,388.00	1,810.69	1,270.45	2,000.00	2,500.00	2,000.00
01-207-5205	Dues/Memberships	736.45	420.76	1,630.48	1,200.00	1,200.00	1,700.00
01-207-5206	Employee Appreciation	187.24	0.00	138.30	0.00	0.00	0.00
01-209-5100	Full Time Salary	260,435.70	277,037.77	294,016.67	286,774.00	220,000.00	218,433.00
01-209-5102	Overtime Salary	4,669.14	2,749.51	4,030.91	4,000.00	5,000.00	4,040.00
01-209-5103	SS/Medi Taxes	19,209.20	20,227.33	21,498.64	22,244.00	18,000.00	17,019.00
01-209-5105	Retirement	0.00	0.00	0.00	22,825.00	0.00	0.00
01-209-5106	KPERS	24,930.31	27,646.94	26,636.32	28,699.00	23,000.00	22,025.00
01-209-5111	Life Insurance	157.64	170.12	167.45	176.00	115.00	132.00
01-209-5112	Medical/Dental Insurance	43,978.94	44,596.97	46,944.42	54,451.00	48,000.00	59,421.00
01-209-5113	Unemployment Insurance	1,377.49	0.00	556.03	1,599.00	1,300.00	1,224.00
01-209-5114	Workers Comp	299.06	317.39	359.14	414.00	279.00	311.00
01-209-5202	Employment Services	548.62	687.36	73.02	250.00	250.00	250.00
01-209-5203	Travel/ Meals/ Lodging	1,948.98	3,361.57	445.75	4,000.00	1,500.00	4,000.00
01-209-5204	Training/Seminars/Conferences	5,453.50	629.00	180.00	5,000.00	1,000.00	5,000.00
01-209-5205	Dues/Memberships	1,011.50	899.48	813.84	1,000.00	1,000.00	1,000.00
01-209-5206	Employee Appreciation	224.15	210.52	1,606.85	0.00	0.00	0.00
01-310-5100	Full Time Salary	1,107,746.45	1,074,902.11	1,107,717.52	1,286,244.00	1,190,000.00	1,381,689.00
01-310-5102	Overtime Salary	171,474.90	225,093.56	270,045.16	170,000.00	290,000.00	303,000.00
01-310-5103	SS/Medi Taxes	94,233.63	95,502.22	101,039.18	111,403.00	114,000.00	128,267.00
01-310-5106	KPERS	1,575.22	2,501.24	2,870.42	3,102.00	3,200.00	3,294.00
01-310-5107	KPF	250,137.56	274,869.35	279,818.47	325,133.00	325,133.00	378,115.00
01-310-5111	Life Insurance	844.63	937.29	964.39	1,057.00	1,057.00	1,057.00
01-310-5112	Medical/Dental Insurance	223,024.18	197,709.23	217,353.05	290,902.00	300,000.00	387,403.00
01-310-5113	Unemployment Insurance	6,775.20	0.00	2,615.39	8,009.00	8,009.00	9,222.00
01-310-5114	Workers Comp	34,541.34	35,785.75	40,390.78	56,821.00	52,244.00	62,989.00
01-310-5201	Staffing Services	0.00	0.00	61.92	500.00	500.00	0.00
01-310-5202	Employment Services	2,444.38	2,053.38	2,612.77	3,000.00	2,000.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	8,242.18	5,785.44	2,443.41	7,000.00	3,000.00	3,500.00
01-310-5204	Training/Seminars/Conferences	9,327.39	8,829.74	3,668.79	8,000.00	5,000.00	4,000.00

<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
01-310-5205	Dues/Memberships	2,553.50	4,706.79	3,707.95	2,500.00	2,500.00	2,500.00
01-310-5206	Employee Appreciation	687.04	155.00	352.73	0.00	500.00	500.00
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	0.00	0.00	3,500.00
01-350-5204	Training/Seminars/Conferences	0.00	0.00	0.00	0.00	0.00	4,000.00
01-350-5205	Dues/Memberships	0.00	0.00	0.00	0.00	0.00	500.00
01-421-5100	Full Time Salary	1,501,115.36	1,542,179.78	1,533,286.54	1,634,341.00	1,550,000.00	1,692,738.00
01-421-5102	Overtime Salary	99,561.49	120,378.20	103,860.44	85,000.00	100,000.00	95,950.00
01-421-5103	SS/Medi Taxes	117,351.97	121,307.77	119,023.16	132,295.00	130,000.00	136,836.00
01-421-5105	Retirement	0.00	0.00	0.00	23,770.00	30,000.00	25,000.00
01-421-5106	KPERS	6,971.25	10,766.53	8,688.82	8,533.00	9,300.00	8,946.00
01-421-5107	KPF	278,605.58	309,708.04	307,900.89	333,461.00	330,000.00	347,836.00
01-421-5111	Life Insurance	1,144.92	1,251.33	1,329.16	1,409.00	1,200.00	1,409.00
01-421-5112	Medical/Dental Insurance	290,680.59	293,014.17	303,660.24	403,664.00	375,000.00	536,689.00
01-421-5113	Unemployment Insurance	2,337.36	0.00	3,080.89	9,511.00	9,000.00	9,837.00
01-421-5114	Workers Comp	23,788.80	28,115.50	34,115.88	47,403.00	42,240.00	50,313.00
01-421-5201	Staffing Services	24,903.58	18,561.88	17,197.44	25,000.00	25,000.00	25,000.00
01-421-5202	Employment Services	1,541.07	4,136.93	3,883.62	3,000.00	3,000.00	3,500.00
01-421-5203	Travel/ Meals/ Lodging	9,931.87	12,231.92	4,689.96	11,000.00	8,000.00	11,000.00
01-421-5204	Training/Seminars/Conferences	12,157.20	17,133.05	15,245.67	16,000.00	15,000.00	16,000.00
01-421-5205	Dues/Memberships	2,305.30	3,071.20	2,109.00	3,000.00	3,000.00	3,000.00
01-421-5206	Employee Appreciation	1,414.92	135.00	415.97	0.00	0.00	0.00
01-530-5100	Full Time Salary	288,822.05	247,803.84	258,870.96	269,885.00	290,000.00	284,761.00
01-530-5102	Overtime Salary	4,866.98	5,216.95	8,422.44	4,500.00	4,500.00	4,545.00
01-530-5103	SS/Medi Taxes	21,225.72	18,078.09	19,355.79	20,990.00	23,000.00	22,132.00
01-530-5106	KPERS	26,648.11	24,242.63	25,344.07	27,082.00	29,000.00	28,641.00
01-530-5111	Life Insurance	289.38	290.69	340.95	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	82,532.92	70,759.91	72,192.72	87,115.00	85,000.00	100,509.00
01-530-5113	Unemployment Insurance	1,522.71	907.23	500.63	1,509.00	1,509.00	1,591.00
01-530-5114	Workers Comp	5,886.03	5,038.57	6,195.24	8,288.00	6,681.00	8,739.00
01-530-5202	Employment Services	1,204.80	1,344.20	972.34	800.00	800.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	200.00	200.00	0.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	500.00	500.00	0.00
01-530-5205	Dues/Memberships	648.20	789.02	736.80	750.00	750.00	750.00
01-530-5206	Employee Appreciation	224.82	350.50	0.00	0.00	0.00	0.00
01-533-5100	Full Time Salary	71,888.63	73,607.76	75,524.93	75,442.00	79,000.00	80,407.00
01-533-5102	Overtime Salary	1,734.74	1,710.50	2,120.76	1,500.00	2,000.00	1,515.00
01-533-5103	SS/Medi Taxes	5,196.64	5,207.30	5,280.72	5,886.00	6,200.00	6,267.00
01-533-5106	KPERS	6,923.23	7,442.12	7,469.09	7,594.00	8,000.00	8,110.00
01-533-5111	Life Insurance	78.82	85.06	89.10	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	30,302.68	30,678.09	32,384.29	36,710.00	36,710.00	44,903.00
01-533-5113	Unemployment Insurance	373.33	374.13	136.53	423.00	423.00	451.00
01-533-5114	Workers Comp	2,637.16	2,790.39	2,600.96	3,721.00	3,312.00	3,936.00
01-533-5202	Employment Services	192.90	126.00	250.20	200.00	200.00	300.00
01-533-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	100.00	100.00	0.00
01-533-5205	Dues/Memberships	0.00	0.00	119.00	20.00	20.00	120.00
01-533-5206	Employee Appreciation	269.32	39.95	0.00	0.00	0.00	0.00
01-540-5203	Travel/ Meals/ Lodging	489.94	0.00	0.00	0.00	0.00	0.00
01-542-5100	Full Time Salary	148,725.49	224,164.05	252,614.20	241,117.00	250,000.00	252,319.00
01-542-5102	Overtime Salary	6,394.28	11,011.06	7,549.08	6,000.00	9,000.00	6,060.00
01-542-5103	SS/Medi Taxes	11,356.68	17,072.52	18,893.00	20,466.00	20,466.00	21,343.00
01-542-5105	Retirement	0.00	0.00	0.00	22,973.00	0.00	0.00
01-542-5106	KPERS	14,216.71	22,572.26	25,028.51	26,405.00	26,405.00	27,621.00
01-542-5111	Life Insurance	166.75	253.27	268.82	282.00	282.00	282.00
01-542-5112	Medical/Dental Insurance	36,898.81	57,727.56	60,562.18	74,659.00	65,000.00	89,741.00
01-542-5113	Unemployment Insurance	816.02	1,225.48	488.23	1,471.00	1,471.00	1,534.00
01-542-5114	Workers Comp	9,909.73	10,487.11	11,483.96	13,337.00	18,497.00	14,702.00
01-542-5201	Staffing Services	115,157.62	38,071.30	35,876.89	45,000.00	60,000.00	48,000.00
01-542-5202	Employment Services	2,296.40	1,426.70	1,282.99	2,000.00	2,000.00	1,500.00
01-542-5203	Travel/ Meals/ Lodging	34.50	43.75	84.25	200.00	200.00	100.00
01-542-5204	Training/Seminars/Conferences	150.00	168.00	0.00	500.00	500.00	250.00
01-542-5205	Dues/Memberships	487.85	381.52	427.96	500.00	500.00	500.00
01-542-5206	Employee Appreciation	0.00	90.00	0.00	0.00	0.00	0.00
01-770-5100	Full Time Salary	32,454.15	32,486.10	32,408.21	32,975.00	35,000.00	34,531.00
01-770-5102	Overtime Salary	1,229.90	1,669.11	1,101.89	1,000.00	1,000.00	1,020.00
01-770-5103	SS/Medi Taxes	2,452.63	2,471.21	2,465.12	2,523.00	2,600.00	2,642.00
01-770-5106	KPERS	3,167.64	3,375.16	3,223.44	3,255.00	3,600.00	3,419.00



<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
01-770-5111	Life Insurance	25.59	27.76	28.75	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,578.81	4,672.16	4,985.40	5,649.00	5,649.00	6,964.00
01-770-5113	Unemployment Insurance	175.49	176.74	63.63	187.00	187.00	195.00
01-770-5114	Workers Comp	0.00	1,428.26	971.14	1,242.00	1,176.00	1,279.00
01-774-5100	Full Time Salary	101,933.76	107,997.21	112,556.31	113,174.00	118,000.00	118,862.00
01-774-5102	Overtime Salary	1,963.49	3,738.05	2,844.37	1,500.00	1,500.00	1,515.00
01-774-5103	SS/Medi Taxes	7,145.94	7,539.22	7,764.51	8,773.00	9,100.00	9,209.00
01-774-5106	KPERS	9,770.43	11,041.06	11,100.99	11,318.00	11,500.00	11,917.00
01-774-5111	Life Insurance	118.23	127.59	133.65	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	35,330.51	35,078.98	36,894.66	41,821.00	41,821.00	51,215.00
01-774-5113	Unemployment Insurance	513.53	541.76	200.86	631.00	631.00	662.00
01-774-5114	Workers Comp	1,196.24	621.56	703.23	1,030.00	907.00	1,089.00
01-774-5201	Staffing Services	24,622.88	16,076.43	18,624.63	30,000.00	30,000.00	25,000.00
01-774-5202	Employment Services	28.75	41.10	122.65	250.00	250.00	200.00
01-774-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	250.00	250.00	0.00
01-774-5204	Training/Seminars/Conferences	0.00	0.00	284.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	157.00	185.32	197.00	300.00	300.00	200.00
<b>Personnel Services Totals:</b>		<b>6,588,796.57</b>	<b>6,719,647.28</b>	<b>6,846,026.59</b>	<b>7,496,031.00</b>	<b>7,422,849.00</b>	<b>8,255,392.00</b>
<b>600 - Contractual</b>							
01-100-6102	Electricity	14,973.83	14,749.54	13,921.69	15,000.00	15,000.00	15,000.00
01-100-6103	Natural Gas	2,179.21	1,923.73	2,042.59	2,000.00	2,000.00	2,200.00
01-100-6212	Payments to Contractors	3,521.48	3,815.45	1,200.00	3,500.00	3,500.00	1,500.00
01-100-6214	Other Professional Services	300.00	1,744.42	520.00	300.00	1,000.00	750.00
01-100-6215	Other Insurances	49,359.47	62,174.59	63,884.32	62,000.00	62,000.00	65,000.00
01-201-6210	Legal Services	0.00	0.00	3,000.00	0.00	108.00	500.00
01-201-6214	Other Professional Services	2,695.52	12,883.38	24,859.00	3,000.00	15,000.00	15,000.00
01-201-6217	Contributions	169,372.50	133,392.62	156,945.92	160,450.00	160,450.00	196,010.00
01-201-6301	Advertising	4,236.70	4,904.19	4,340.49	5,000.00	5,000.00	5,000.00
01-201-6302	Equip Rental/Maintenance Contract	135.00	0.00	0.00	0.00	0.00	0.00
01-203-6104	Telephone	2,402.80	2,767.25	2,938.03	2,500.00	3,000.00	3,000.00
01-203-6214	Other Professional Services	2,980.11	2,974.72	2,954.72	3,000.00	30,000.00	8,000.00
01-203-6301	Advertising	254.74	0.00	550.40	500.00	500.00	500.00
01-203-6302	Equipment Rental	0.00	1,881.53	4,522.97	5,300.00	4,000.00	3,500.00
01-204-6104	Telephone	697.29	461.21	489.67	500.00	600.00	600.00
01-204-6210	Legal Services	0.00	157.50	0.00	150.00	150.00	150.00
01-204-6213	Translation Services	2,404.00	1,712.50	1,429.70	2,000.00	2,000.00	2,000.00
01-204-6214	Other Professional Services	416.50	246.14	216.70	200.00	200.00	250.00
01-204-6216	Fidelity Bonds	0.00	109.98	0.00	0.00	0.00	0.00
01-204-6401	Appointed Attorney Fees	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-204-6403	Judge Fees	58,620.00	46,695.09	48,310.01	48,000.00	48,000.00	52,000.00
01-205-6210	Legal Services	1,674.00	51,323.94	77,679.56	69,000.00	90,000.00	90,000.00
01-205-6214	Other Professional Services	902.50	72.00	126.00	200.00	200.00	200.00
01-207-6102	Electricity	0.00	0.00	78.42	0.00	500.00	500.00
01-207-6104	Telephone	5,565.83	6,393.60	7,001.40	6,000.00	7,000.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	480.12	500.00	500.00	500.00
01-207-6212	Payments to Contractors	120.00	20,087.62	0.00	0.00	3,310.00	0.00
01-207-6214	Other Professional Services	40,168.82	22,634.67	35,175.85	20,000.00	23,000.00	25,000.00
01-207-6215	Other Insurances	463.73	1,789.79	2,292.13	1,000.00	2,500.00	3,500.00
01-207-6301	Advertising	0.00	0.00	58.94	50.00	50.00	60.00
01-209-6104	Telephone	7,905.73	8,862.47	9,050.55	9,000.00	10,000.00	10,000.00
01-209-6105	Other Utility Services	22,371.09	18,962.28	20,622.87	22,500.00	22,500.00	22,500.00
01-209-6211	Auditing	6,950.00	15,657.50	15,690.00	20,955.00	13,960.00	21,370.00
01-209-6214	Other Professional Services	6,520.90	18,495.22	7,317.82	8,000.00	8,000.00	8,200.00
01-209-6215	Other Insurances	0.00	0.00	-146.00	100.00	100.00	100.00
01-209-6216	Fidelity Bonds	0.00	0.00	109.84	0.00	0.00	0.00
01-209-6217	Contributions	0.00	0.00	4,300.00	0.00	0.00	0.00
01-209-6301	Advertising	608.19	639.48	405.12	700.00	700.00	700.00
01-209-6302	Equip Rental/Maintenance Contract	15,044.29	16,729.07	16,634.76	16,700.00	7,500.00	7,500.00
01-209-6303	License Fees	348.00	369.50	365.50	400.00	400.00	400.00
01-209-6305	Service Charges	5,357.53	4,908.96	5,596.29	5,500.00	6,000.00	6,000.00
01-310-6102	Electricity	12,667.69	13,467.48	12,689.67	14,000.00	14,000.00	14,700.00
01-310-6103	Natural Gas	5,695.83	4,218.67	5,871.45	6,600.00	6,600.00	7,000.00
01-310-6104	Telephone	3,547.99	4,086.19	4,338.32	3,600.00	3,600.00	4,500.00
01-310-6105	Other Utility Services	2,193.97	2,079.79	2,062.80	2,400.00	2,400.00	2,400.00
01-310-6214	Other Professional Services	11,946.97	2,906.77	8,484.74	12,000.00	25,000.00	3,000.00

<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
01-310-6215	Other Insurances	22,411.85	27,372.50	16,454.24	18,500.00	18,500.00	20,500.00
01-310-6218	Claims/Losses	0.00	0.00	2,252.00	0.00	0.00	0.00
01-310-6223	Billing Services	33,363.88	33,022.39	32,485.40	38,000.00	35,000.00	0.00
01-310-6301	Advertising	331.36	40.00	10.00	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	1,185.25	6,001.72	4,972.28	3,000.00	12,000.00	4,000.00
01-310-6303	License Fees	550.50	320.50	720.50	1,000.00	1,000.00	0.00
01-350-6214	Other Professional Services	0.00	0.00	0.00	0.00	0.00	25,000.00
01-350-6223	Billing Services	0.00	0.00	0.00	0.00	0.00	63,000.00
01-350-6302	Equipment Rental	0.00	0.00	0.00	0.00	0.00	14,000.00
01-350-6303	License Fees	0.00	0.00	0.00	0.00	0.00	1,100.00
01-421-6102	Electricity	13,371.90	12,907.93	11,668.91	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	2,883.31	2,330.26	3,000.68	3,000.00	3,000.00	3,000.00
01-421-6104	Telephone	9,590.68	11,332.06	12,031.31	12,000.00	12,000.00	12,000.00
01-421-6105	Other Utility Services	7,683.01	7,895.61	8,337.95	8,000.00	8,000.00	8,000.00
01-421-6213	Translation Services	156.75	957.45	644.33	600.00	800.00	800.00
01-421-6214	Other Professional Services	16,424.96	13,495.28	6,717.17	15,000.00	15,000.00	15,000.00
01-421-6215	Other Insurances	23,319.57	25,216.25	22,992.55	25,000.00	25,000.00	26,000.00
01-421-6216	Fidelity Bonds	0.00	300.00	109.84	500.00	500.00	500.00
01-421-6218	Claims/Losses	0.00	1,902.98	1,734.00	200.00	200.00	1,000.00
01-421-6222	Janitorial Services	4,721.23	5,738.17	8,791.12	6,000.00	6,000.00	8,000.00
01-421-6224	Animal Control Expense	33,500.00	33,518.50	33,500.00	33,500.00	33,500.00	33,500.00
01-421-6301	Advertising	227.36	1,959.31	0.00	1,500.00	1,500.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	4,548.69	5,998.33	7,789.34	8,000.00	8,000.00	8,000.00
01-421-6303	License Fees	25.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	706.18	318.60	488.00	0.00	0.00	300.00
01-421-6407	Community Policing	0.00	29.08	0.00	0.00	0.00	0.00
01-530-6102	Electricity	24,913.37	22,395.90	19,252.89	27,000.00	27,000.00	23,000.00
01-530-6103	Natural Gas	14,591.57	9,924.80	9,994.48	12,000.00	12,000.00	12,000.00
01-530-6104	Telephone	1,201.38	1,383.64	1,469.02	1,500.00	1,500.00	1,500.00
01-530-6105	Other Utility Services	2,073.83	1,861.54	1,948.41	3,000.00	3,000.00	3,000.00
01-530-6212	Payments to Contractors	63.00	253.50	9,622.49	1,200.00	12,000.00	10,000.00
01-530-6214	Other Professional Services	9,339.90	5,887.05	7,918.79	10,000.00	5,000.00	10,000.00
01-530-6215	Other Insurances	17,968.94	21,754.39	19,905.32	20,000.00	20,000.00	25,948.00
01-530-6218	Claims/Losses	5,655.86	42,869.49	5,277.00	2,000.00	2,000.00	6,000.00
01-530-6222	Janitorial Services	0.00	48.65	0.00	0.00	0.00	0.00
01-530-6301	Advertising	295.56	0.00	0.00	500.00	500.00	0.00
01-530-6302	Equip Rental/Maintenance Contract	330.00	10,169.90	2,999.42	6,000.00	4,000.00	3,000.00
01-530-6303	License Fees	26.00	26.75	36.00	100.00	100.00	100.00
01-532-6102	Electricity	9,543.29	9,460.30	8,127.79	10,000.00	10,000.00	10,000.00
01-532-6104	Telephone	99.81	75.12	247.02	100.00	100.00	300.00
01-532-6214	Other Professional Services	38,936.00	39,555.99	40,310.73	46,000.00	46,000.00	45,000.00
01-533-6102	Electricity	4,623.43	5,201.20	5,521.08	5,400.00	5,400.00	5,800.00
01-533-6103	Natural Gas	3,786.27	3,212.76	3,293.21	8,000.00	5,000.00	6,000.00
01-533-6104	Telephone	800.93	922.43	979.33	1,000.00	1,400.00	1,400.00
01-533-6105	Other Utility Services	1,378.11	1,359.57	1,439.52	1,500.00	1,500.00	1,500.00
01-533-6214	Other Professional Services	0.00	121.16	249.41	500.00	500.00	500.00
01-533-6215	Other Insurances	2,952.87	3,535.39	3,087.03	3,000.00	3,000.00	5,200.00
01-533-6301	Advertising	0.00	0.00	0.00	200.00	200.00	0.00
01-533-6302	Equip Rental/Maintenance Contract	2,275.80	439.99	260.00	300.00	300.00	300.00
01-540-6215	Other Insurances	848.09	1,073.86	0.00	0.00	0.00	0.00
01-540-6218	Claims/Losses	0.00	2,286.82	0.00	0.00	0.00	0.00
01-542-6102	Electricity	210,120.90	215,465.92	209,322.24	225,000.00	240,000.00	235,000.00
01-542-6103	Natural Gas	3,881.50	2,574.82	3,056.29	4,000.00	4,000.00	4,000.00
01-542-6104	Telephone	2,402.80	2,966.16	3,255.88	3,200.00	3,200.00	3,500.00
01-542-6105	Other Utility Services	812.11	687.17	848.75	800.00	1,500.00	1,500.00
01-542-6212	Payments to Contractors	0.00	430,910.10	181,083.30	50,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	16,020.57	34,709.67	4,174.41	13,000.00	8,000.00	5,000.00
01-542-6215	Other Insurances	19,920.40	25,188.46	26,137.84	20,000.00	20,000.00	27,000.00
01-542-6301	Advertising	348.66	0.00	0.00	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	8,486.61	6,981.00	240.00	2,000.00	2,000.00	8,000.00
01-542-6303	License Fees	190.83	68.03	0.00	200.00	200.00	100.00
01-770-6102	Electricity	3,120.58	4,119.07	1,732.80	4,200.00	4,200.00	3,000.00
01-770-6103	Natural Gas	2,494.95	1,957.35	2,544.07	3,000.00	3,000.00	3,000.00
01-770-6104	Telephone	860.38	922.43	979.33	1,000.00	1,000.00	1,000.00
01-770-6105	Other Utility Services	1,140.36	964.92	1,052.80	1,300.00	1,300.00	1,200.00
01-770-6214	Other Professional Services	266.00	110.00	120.80	500.00	500.00	300.00

<u>Account</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
01-774-6102	Electricity	13,190.02	13,233.57	12,110.47	15,000.00	15,000.00	14,000.00
01-774-6103	Natural Gas	3,034.14	2,526.38	2,855.72	4,000.00	4,000.00	4,000.00
01-774-6104	Telephone	1,830.09	5,210.83	1,627.03	1,600.00	1,600.00	1,800.00
01-774-6105	Other Utility Services	0.00	0.00	498.55	150.00	800.00	800.00
01-774-6214	Other Professional Services	1,875.00	2,948.83	7,209.90	3,200.00	4,000.00	5,000.00
01-774-6215	Other Insurances	3,160.95	3,796.80	3,926.85	4,500.00	4,500.00	4,500.00
01-774-6301	Advertising	347.00	388.00	0.00	1,500.00	500.00	500.00
<b>Contractual Totals:</b>		<b>1,075,291.67</b>	<b>1,636,965.59</b>	<b>1,347,827.95</b>	<b>1,240,955.00</b>	<b>1,287,228.00</b>	<b>1,372,438.00</b>

**710 - Commodities**

01-100-7301	Refunds	2,015.00	3,825.00	3,855.00	3,000.00	3,800.00	3,800.00
01-100-7303	Other Taxes/Fees	9,807.04	9,792.92	16,109.48	9,800.00	17,000.00	17,000.00
01-201-7100	Office Supplies/Publications	61.62	191.92	428.59	500.00	500.00	500.00
01-201-7101	Other Supplies/Tools	10,674.06	1,071.01	766.22	1,500.00	1,000.00	1,000.00
01-201-7102	Clothing/Uniforms	242.50	48.50	134.34	250.00	250.00	250.00
01-201-7103	Food Supply	4,032.29	3,569.00	2,633.18	3,500.00	3,500.00	3,500.00
01-203-7100	Office Supplies/Publications	1,508.32	3,178.52	3,355.57	2,000.00	2,000.00	2,000.00
01-203-7101	Other Supplies/Tools	695.61	573.04	2,420.89	750.00	750.00	750.00
01-203-7102	Clothing/Uniforms	609.96	0.00	589.06	300.00	600.00	500.00
01-203-7103	Food Supply	0.00	106.51	99.03	0.00	10.00	50.00
01-203-7110	Postage/Shipping	5.00	11.00	34.70	100.00	100.00	100.00
01-204-7100	Office Supplies/Publications	529.19	1,850.74	1,248.97	1,000.00	1,500.00	1,200.00
01-204-7101	Other Supplies/Tools	9.53	0.00	88.04	0.00	0.00	100.00
01-204-7102	Clothing/Uniforms	123.00	0.00	62.50	100.00	100.00	100.00
01-205-7100	Office Supplies/Publications	710.14	326.10	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	204.68	115.95	0.00	100.00	100.00	100.00
01-207-7100	Office Supplies/Publications	1,438.93	2,530.62	1,812.98	2,500.00	2,500.00	2,500.00
01-207-7101	Other Supplies/Tools	2,881.62	2,713.58	2,756.62	2,500.00	2,500.00	2,500.00
01-207-7102	Clothing/Uniforms	547.00	64.55	62.50	150.00	250.00	200.00
01-207-7110	Postage/Shipping	0.00	62.45	17.90	100.00	100.00	30.00
01-207-7115	Building Demolition	50,578.00	0.00	6,251.70	50,000.00	50,000.00	50,000.00
01-207-7200	Fuel/Oil	2,953.41	3,289.14	2,238.70	2,500.00	2,500.00	3,500.00
01-207-7201	Equipment Repair/Parts/Maintenanc	2,283.15	4,957.77	420.83	2,000.00	2,000.00	2,000.00
01-207-7202	Motor Vehicle Repair/Parts	2,199.25	451.78	1,500.67	2,000.00	2,000.00	4,950.00
01-209-7100	Office Supplies/Publications	5,561.31	4,841.40	5,570.57	5,000.00	5,000.00	5,500.00
01-209-7101	Other Supplies/Tools	741.23	1,188.60	1,142.55	800.00	1,500.00	1,500.00
01-209-7102	Clothing/Uniforms	571.00	0.00	505.50	500.00	500.00	500.00
01-209-7110	Postage/Shipping	10,040.32	6,027.50	8,031.00	12,000.00	12,000.00	12,000.00
01-310-7100	Office Supplies/Publications	5,309.03	4,269.20	3,361.39	4,200.00	3,000.00	4,200.00
01-310-7101	Other Supplies/Tools	6,814.73	14,211.45	12,263.99	9,300.00	9,300.00	12,500.00
01-310-7102	Clothing/Uniforms	5,672.78	7,013.23	9,932.51	11,500.00	5,500.00	11,500.00
01-310-7106	Chemicals	3,607.68	572.69	81.00	1,800.00	3,500.00	4,000.00
01-310-7108	Laboratory Tests/Evaluations	380.00	12.64	0.00	500.00	500.00	0.00
01-310-7109	Medical Supplies	33,055.73	52,353.48	77,415.18	46,000.00	50,000.00	0.00
01-310-7110	Postage/Shipping	74.51	39.34	247.81	450.00	450.00	100.00
01-310-7118	Training Materials	3,167.42	1,271.02	4,751.53	5,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	3,192.30	7,609.64	3,884.30	5,000.00	3,000.00	3,000.00
01-310-7200	Fuel/Oil	35,784.60	27,480.36	23,580.26	32,000.00	32,000.00	12,000.00
01-310-7201	Equipment Repair/Parts/Maintenanc	20,278.04	14,768.42	21,765.18	21,000.00	21,000.00	18,000.00
01-310-7202	Motor Vehicle Repair/Parts	20,036.37	8,901.79	40,916.87	28,000.00	52,000.00	43,000.00
01-310-7204	Building Materials/Repairs	2,835.45	8,249.48	12,733.99	8,000.00	17,500.00	20,000.00
01-310-7205	Materials	0.00	1,585.13	0.00	0.00	0.00	0.00
01-310-7301	Refunds	4,088.50	4,163.60	8,325.69	5,000.00	5,000.00	0.00
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	0.00	0.00	0.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	0.00	0.00	0.00	55,000.00
01-350-7110	Postage/Shipping	0.00	0.00	0.00	0.00	0.00	350.00
01-350-7118	Training Materials	0.00	0.00	0.00	0.00	0.00	2,000.00
01-350-7200	Fuel/Oil	0.00	0.00	0.00	0.00	0.00	24,000.00
01-350-7201	Equipment Repair/Parts/Maintenanc	0.00	0.00	0.00	0.00	0.00	4,000.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	0.00	0.00	5,000.00
01-350-7301	Refunds	0.00	0.00	0.00	0.00	0.00	8,000.00
01-421-7100	Office Supplies/Publications	4,787.48	5,043.04	5,541.74	5,000.00	5,000.00	5,000.00
01-421-7101	Other Supplies/Tools	13,467.17	19,936.62	12,894.71	18,000.00	12,000.00	18,000.00
01-421-7102	Clothing/Uniforms	11,314.27	13,654.74	10,999.76	14,000.00	14,000.00	14,000.00
01-421-7103	Food Supply	0.00	60.00	0.00	0.00	0.00	0.00
01-421-7104	Prisoner Housing	2,445.20	4,023.75	4,296.26	5,000.00	5,000.00	5,000.00

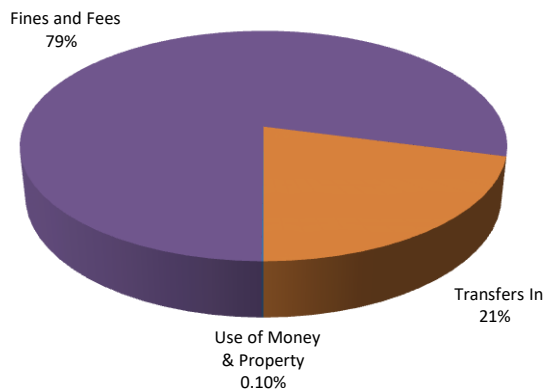
<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>
01-421-7105	Prisoner Medical	2,104.63	1,024.13	0.00	3,000.00	3,000.00	3,000.00
01-421-7110	Postage/Shipping	1,464.79	1,684.74	1,195.13	1,500.00	1,500.00	1,500.00
01-421-7200	Fuel/Oil	43,599.23	41,573.37	29,871.70	45,000.00	45,000.00	45,000.00
01-421-7201	Equipment Repair/Parts/Maintenanc	4,368.69	3,683.35	6,698.65	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	22,270.94	20,619.11	12,090.37	25,000.00	20,000.00	32,050.00
01-421-7204	Building Materials/Repairs	1,871.80	9,439.16	6,712.79	15,000.00	5,000.00	5,000.00
01-530-7100	Office Supplies/Publications	396.94	421.90	136.95	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	36,671.19	47,073.86	30,743.38	37,000.00	37,000.00	32,000.00
01-530-7102	Clothing/Uniforms	3,640.31	5,875.07	4,027.85	7,000.00	6,000.00	4,500.00
01-530-7106	Chemicals	8,627.19	9,381.85	6,212.35	15,000.00	15,000.00	15,000.00
01-530-7110	Postage/Shipping	46.85	20.74	0.00	50.00	50.00	0.00
01-530-7200	Fuel/Oil	16,567.89	16,161.32	12,052.66	20,000.00	15,000.00	15,000.00
01-530-7201	Equipment Repair/Parts/Maintenanc	27,631.44	11,582.13	19,546.42	25,000.00	25,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	6,784.10	7,613.15	5,405.00	10,000.00	7,000.00	10,900.00
01-530-7204	Building Materials/Repairs	15,364.92	31,998.85	39,991.94	35,000.00	35,000.00	30,000.00
01-530-7205	Materials	1,464.82	301.88	5,424.75	5,000.00	5,000.00	5,500.00
01-532-7101	Other Supplies/Tools	318.19	758.50	679.96	3,000.00	3,000.00	1,000.00
01-532-7106	Chemicals	8,410.67	10,199.16	9,120.00	12,000.00	12,000.00	12,000.00
01-532-7201	Equipment Repair/Parts/Maintenanc	6,584.88	2,804.98	3,497.81	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	11,087.44	10,316.24	862.95	10,000.00	10,000.00	10,000.00
01-533-7100	Office Supplies/Publications	132.28	190.92	196.05	300.00	300.00	300.00
01-533-7101	Other Supplies/Tools	6,603.63	13,422.10	8,799.46	10,000.00	10,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,331.46	1,708.66	1,210.65	1,900.00	1,900.00	1,800.00
01-533-7200	Fuel/Oil	3,033.52	3,242.39	4,559.70	5,000.00	5,000.00	5,000.00
01-533-7201	Equipment Repair/Parts/Maintenanc	10,801.82	9,547.61	8,264.91	12,500.00	10,000.00	10,000.00
01-533-7202	Motor Vehicle Repair/Parts	1,152.96	1,363.04	2,133.26	5,000.00	3,000.00	4,950.00
01-533-7204	Building Materials/Repairs	2,399.91	595.10	239.45	4,000.00	3,000.00	3,000.00
01-533-7205	Materials	2,194.92	0.00	35.64	2,500.00	1,000.00	1,000.00
01-533-7301	Refunds	730.00	1,130.00	0.00	500.00	500.00	0.00
01-540-7100	Office Supplies/Publications	91.75	56.86	0.00	0.00	0.00	0.00
01-540-7101	Other Supplies/Tools	98.56	71.16	0.00	0.00	0.00	0.00
01-540-7102	Clothing/Uniforms	357.02	170.92	0.00	0.00	0.00	0.00
01-540-7200	Fuel/Oil	376.56	121.56	0.00	0.00	0.00	0.00
01-540-7202	Motor Vehicle Repair/Parts	757.31	0.00	0.00	0.00	0.00	0.00
01-542-7100	Office Supplies/Publications	819.93	435.91	320.66	1,000.00	1,000.00	500.00
01-542-7101	Other Supplies/Tools	14,860.92	16,045.92	10,367.88	15,000.00	15,000.00	15,000.00
01-542-7102	Clothing/Uniforms	5,408.07	7,348.93	4,844.61	6,000.00	6,000.00	6,000.00
01-542-7110	Postage/Shipping	3.26	191.46	40.47	100.00	100.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenanc	13,910.47	31,405.81	23,666.19	20,000.00	20,000.00	28,000.00
01-542-7204	Building Materials/Repairs	10,693.13	4,507.31	2,849.90	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	19,411.45	1,369.34	11,727.12	10,000.00	10,000.00	13,000.00
01-542-7207	Street Flags and Signs	11,016.36	17,249.12	4,909.74	15,000.00	15,000.00	15,000.00
01-770-7100	Office Supplies/Publications	465.11	159.06	260.86	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	728.78	808.96	164.31	1,500.00	1,500.00	1,000.00
01-770-7201	Equipment Repair/Parts/Maintenanc	0.00	0.00	0.00	750.00	750.00	0.00
01-770-7204	Building Materials/Repairs	272.89	406.37	955.79	1,500.00	1,500.00	1,000.00
01-770-7301	Refunds	1,290.00	1,050.00	1,370.24	1,500.00	1,500.00	1,500.00
01-774-7100	Office Supplies/Publications	171.87	127.96	275.16	500.00	500.00	300.00
01-774-7101	Other Supplies/Tools	8,844.25	9,680.72	10,461.28	10,000.00	10,000.00	12,000.00
01-774-7103	Food Supply	1,559.70	1,845.61	91.33	1,500.00	1,500.00	1,000.00
01-774-7200	Fuel/Oil	979.47	821.46	727.92	1,000.00	1,000.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenanc	0.00	0.00	459.00	3,500.00	2,500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	1,924.21	165.09	181.86	1,500.00	1,500.00	1,000.00
01-774-7204	Building Materials/Repairs	6,893.93	601.81	2,276.02	8,000.00	5,000.00	3,000.00
<b>Commodities Totals:</b>		<b>635,926.83</b>	<b>604,381.87</b>	<b>610,789.38</b>	<b>746,050.00</b>	<b>742,160.00</b>	<b>781,980.00</b>
<b>740 - Capital Outlay</b>							
01-100-7401	Land/Easments/ROW	7,161.00	7,600.00	13,763.20	2,000.00	2,000.00	2,000.00
01-100-7405	Machinery/Equipment	0.00	0.00	2,353.20	0.00	0.00	0.00
01-201-7503	Audio/Visual Equipment	0.00	0.00	12,206.29	10,000.00	3,000.00	2,000.00
01-203-7405	Machinery/Equipment	4,271.54	0.00	0.00	500.00	500.00	500.00
01-203-7406	Office Equipment/Furniture	0.00	3,045.12	0.00	500.00	500.00	500.00
01-203-7504	Computer Equipment	2,004.06	2,676.20	3,796.79	1,500.00	1,500.00	1,500.00
01-203-7505	Computer Software	8,915.83	1,574.52	2,987.11	500.00	2,500.00	3,500.00
01-204-7406	Office Equipment/Furniture	0.00	0.00	599.04	0.00	0.00	0.00
01-204-7504	Computer Equipment	0.00	39.00	0.00	0.00	0.00	0.00
01-204-7505	Computer Software	2,682.88	2,915.99	2,957.87	3,000.00	3,105.00	4,500.00

<u>Account</u>	<u>Account Name</u>	<b>2018</b> <b>Actual</b>	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>	<b>2021</b> <b>Adopted</b> <b>Budget</b>	<b>2021</b> <b>Working</b> <b>Budget</b>	<b>2022</b> <b>Adopted</b> <b>Budget</b>
01-207-7403	Motor Vehicles	22,200.00	0.00	0.00	0.00	0.00	0.00
01-207-7405	Machinery/Equipment	4,590.48	27,234.40	0.00	36,000.00	18,000.00	20,000.00
01-207-7504	Computer Equipment	3,544.84	1,032.99	1,569.99	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	921.31	1,297.28	241.85	1,500.00	1,500.00	1,500.00
01-209-7405	Machinery/Equipment	3,203.27	881.28	-881.28	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	0.00	0.00	1,507.45	3,500.00	1,500.00	3,500.00
01-209-7504	Computer Equipment	1,437.81	1,620.21	1,219.37	3,000.00	3,000.00	3,000.00
01-209-7505	Computer Software	678.21	3,293.60	4,525.26	3,500.00	4,500.00	5,000.00
01-310-7402	Capital Improvement	18,650.00	6,959.60	10,609.30	0.00	1,000.00	53,500.00
01-310-7404	Fire Trucks/Ambulances	367,066.00	817,400.00	205,200.00	0.00	20,000.00	0.00
01-310-7405	Machinery/Equipment	67,510.17	52,621.18	108,768.49	58,000.00	228,000.00	18,000.00
01-310-7406	Office Equipment/Furniture	0.00	0.00	230.15	1,500.00	8,800.00	1,500.00
01-310-7504	Computer Equipment	3,869.10	3,318.96	2,859.77	3,500.00	3,500.00	3,500.00
01-310-7505	Computer Software	5,674.68	6,915.81	4,728.20	7,500.00	7,500.00	7,500.00
01-350-7404	Ambulances	0.00	0.00	0.00	0.00	0.00	163,000.00
01-350-7505	Computer Software	0.00	0.00	0.00	0.00	0.00	500.00
01-421-7402	Capital Improvement	67,338.99	5,522.54	39,334.32	35,000.00	0.00	0.00
01-421-7403	Motor Vehicles	59,133.00	39,753.98	57,413.43	84,000.00	84,000.00	30,000.00
01-421-7405	Machinery/Equipment	11,716.00	21,520.47	29,956.63	24,000.00	20,000.00	24,000.00
01-421-7406	Office Equipment/Furniture	394.00	3,651.53	2,473.24	0.00	4,000.00	0.00
01-421-7502	Communication Equipment	2,463.72	124.99	5,083.64	3,500.00	3,500.00	14,500.00
01-421-7503	Audio/Visual Equipment	22,540.00	35,014.22	7,374.53	8,000.00	8,000.00	28,000.00
01-421-7504	Computer Equipment	10,888.98	17,313.20	19,874.68	10,000.00	10,000.00	10,000.00
01-421-7505	Computer Software	54,802.26	53,746.60	44,759.77	60,000.00	60,000.00	60,000.00
01-530-7402	Capital Improvement	212,369.62	0.00	0.00	175,000.00	155,000.00	16,000.00
01-530-7403	Motor Vehicles	134,810.00	13,249.50	0.00	0.00	0.00	0.00
01-530-7405	Machinery/Equipment	9,075.00	22,763.88	43,730.16	0.00	0.00	65,000.00
01-530-7504	Computer Equipment	814.99	349.00	0.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	0.00	395.88	0.00	500.00	500.00	500.00
01-532-7405	Machinery/Equipment	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
01-533-7402	Capital Improvement	36,527.74	0.00	0.00	0.00	0.00	0.00
01-533-7405	Machinery/Equipment	2,599.99	4,326.45	0.00	0.00	0.00	0.00
01-533-7504	Computer Equipment	59.97	765.00	0.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	0.00	65.98	0.00	500.00	500.00	500.00
01-542-7504	Computer Equipment	1,253.54	1,124.15	635.00	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	0.00	197.94	0.00	1,000.00	1,000.00	1,000.00
01-770-7504	Computer Equipment	0.00	349.00	144.00	500.00	500.00	500.00
01-774-7504	Computer Equipment	222.59	388.96	0.00	1,200.00	1,200.00	1,200.00
<b>Capital Outlay Totals:</b>		<b>1,151,391.57</b>	<b>1,161,049.41</b>	<b>630,021.45</b>	<b>550,700.00</b>	<b>670,105.00</b>	<b>557,700.00</b>
<b>800 - Transfers</b>							
01-100-8000	Transfer to Other Fund	0.00	0.00	0.00	79,000.00	0.00	0.00
01-100-8110	Distribution to Other Agency	0.00	266,157.90	0.00	0.00	79,000.00	82,500.00
01-542-8002	Transfer to CIP	7,563.60	0.00	0.00	0.00	0.00	0.00
<b>Transfers Totals:</b>		<b>7,563.60</b>	<b>266,157.90</b>	<b>0.00</b>	<b>79,000.00</b>	<b>79,000.00</b>	<b>82,500.00</b>
<b>900 - Debt Service</b>							
01-100-9200	Emergency Reserve	0.00	0.00	0.00	450,000.00	0.00	450,000.00
01-207-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
01-310-9107	Lease/Cert of Participation Payment	66,908.96	140,291.52	140,016.52	140,000.00	140,000.00	140,000.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
01-421-9107	Lease/Cert of Participation Payment	0.00	2,189.00	0.00	0.00	0.00	0.00
01-421-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	8,400.00
01-530-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	25,200.00
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
<b>Debt Service Totals:</b>		<b>66,908.96</b>	<b>142,480.52</b>	<b>140,016.52</b>	<b>590,000.00</b>	<b>140,000.00</b>	<b>661,400.00</b>
<b>Expense Totals:</b>		<b>9,525,879.20</b>	<b>10,530,682.57</b>	<b>9,574,681.89</b>	<b>10,702,736.00</b>	<b>10,341,342.00</b>	<b>11,711,410.00</b>
<b>01 - GENERAL FUND Totals:</b>		<b>40,317.27</b>	<b>181,653.94</b>	<b>910,073.34</b>	<b>-874,375.00</b>	<b>-279,626.00</b>	<b>-1,757,035.00</b>

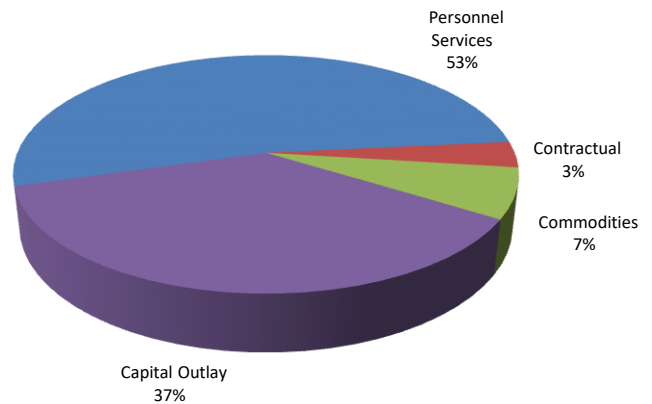
**Stormwater Fund- 15  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	382,444	207,517	146,077	169,681	291,651	300,005
<b>Receipts:</b>						
Use of Money & Property	5,203	4,453	572	1,500	250	250
Intergovernmental			12,269	-	-	-
Services Revenue	92	-	36	-	-	-
Fines and Fees	190,110	11	188,841	188,100	188,100	189,000
Other Revenue Sources	88,809	188,010	53,094	-	-	-
Transfers In	-	50,000	50,000	50,000	50,000	50,000
<b>Total Receipts</b>	<b>284,215</b>	<b>242,473</b>	<b>304,813</b>	<b>239,600</b>	<b>238,350</b>	<b>239,250</b>
Total Available	666,659	449,990	450,890	409,281	530,001	539,255
<b>Expenditures:</b>						
Personnel Services	165,491	146,121	142,832	175,939	142,796	181,277
Contractual	42,800	28,359	628	23,000	13,000	12,000
Commodities	19,210	15,260	5,859	17,200	24,200	23,300
Capital Outlay	231,642	114,173	9,921	90,000	50,000	126,000
<b>Total Expenditures</b>	<b>459,142</b>	<b>303,913</b>	<b>159,239</b>	<b>306,139</b>	<b>229,996</b>	<b>342,577</b>
Receipts Over(Under) Expenditures	(174,927)	(61,440)	145,574	(66,539)	8,354	(103,327)
Unencumbered Cash December 31	207,517	146,077	291,651	103,142	300,005	196,678

**2022 Receipts**



**2022 Expenditures**

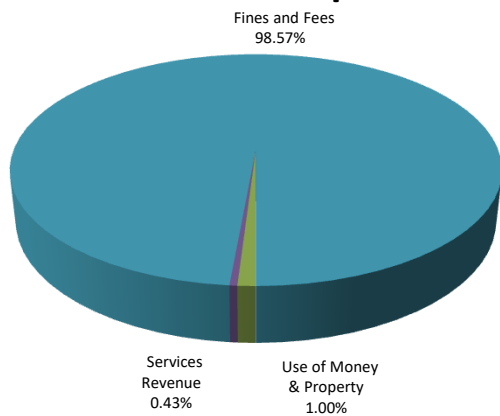


<u>Account Number</u>	<u>Account Name</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted Budget</u>	<u>2021 Working Budget</u>	<u>2022 Adopted Budget</u>
<b>15 - STORMWATER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
15-544-4350	Interest Income	5,203.33	4,452.51	572.12	1,500.00	250.00	250.00
<b>Use of Money &amp; Property Totals:</b>		<b>5,203.33</b>	<b>4,452.51</b>	<b>572.12</b>	<b>1,500.00</b>	<b>250.00</b>	<b>250.00</b>
<b>440 - Intergovernmental</b>							
15-544-4461	Miscellaneous Grants	0.00	0.00	12,268.75	0.00	0.00	0.00
<b>Intergovernmental Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>12,268.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
15-100-4505	Misc Service Revenue	92.22	11.23	36.23	0.00	0.00	0.00
<b>Services Revenue Totals:</b>		<b>92.22</b>	<b>11.23</b>	<b>36.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>460 - Fines and Fees</b>							
15-100-4607	Utilities Penalty	2,155.08	2,095.80	1,337.77	2,100.00	2,100.00	2,000.00
15-544-4615	Storm Sewer Fees	187,955.37	185,913.70	187,503.52	186,000.00	186,000.00	187,000.00
<b>Fines and Fees Totals:</b>		<b>190,110.45</b>	<b>188,009.50</b>	<b>188,841.29</b>	<b>188,100.00</b>	<b>188,100.00</b>	<b>189,000.00</b>
<b>470 - Other Revenue Sources</b>							
15-544-4700	Refund of Expenditure	38,808.57	0.00	53,094.22	0.00	0.00	0.00
15-544-4900	Transfer from Other Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Other Revenue Sources Totals:</b>		<b>88,808.57</b>	<b>50,000.00</b>	<b>103,094.22</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>Revenue Totals:</b>		<b>284,214.57</b>	<b>242,473.24</b>	<b>304,812.61</b>	<b>239,600.00</b>	<b>238,350.00</b>	<b>239,250.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
15-544-5100	Full Time Salary	113,001.43	97,336.50	97,149.48	109,906.00	93,000.00	110,799.00
15-544-5102	Overtime Salary	4,103.74	4,896.66	3,351.83	4,000.00	4,000.00	4,000.00
15-544-5103	SS/Medi Taxes	8,585.80	7,423.52	7,326.74	8,714.00	7,300.00	8,782.00
15-544-5106	KPERS	10,965.34	10,030.51	9,633.45	11,242.00	10,000.00	11,365.00
15-544-5111	Life Insurance	96.13	115.80	115.90	132.00	132.00	128.00
15-544-5112	Medical/Dental Insurance	25,593.25	25,024.10	23,551.78	34,316.00	26,000.00	39,317.00
15-544-5113	Unemployment Insurance	616.40	37.24	189.38	626.00	626.00	631.00
15-544-5114	Workers Comp	2,528.41	1,256.34	1,513.13	7,003.00	1,738.00	6,255.00
<b>Personnel Services Totals:</b>		<b>165,490.50</b>	<b>146,120.67</b>	<b>142,831.69</b>	<b>175,939.00</b>	<b>142,796.00</b>	<b>181,277.00</b>
<b>600 - Contractual</b>							
15-544-6212	Payments to Contractors	41,100.00	15,064.38	0.00	20,000.00	10,000.00	10,000.00
15-544-6214	Other Professional Services	1,640.00	13,294.57	567.50	3,000.00	3,000.00	2,000.00
15-544-6303	License Fees	60.00	0.00	60.00	0.00	0.00	0.00
<b>Contractual Totals:</b>		<b>42,800.00</b>	<b>28,358.95</b>	<b>627.50</b>	<b>23,000.00</b>	<b>13,000.00</b>	<b>12,000.00</b>
<b>710 - Commodities</b>							
15-544-7101	Other Supplies/Tools	5,547.27	1,000.97	179.09	2,000.00	2,000.00	1,000.00
15-544-7106	Chemicals	1,996.00	3,461.00	5,170.93	5,000.00	5,000.00	5,200.00
15-544-7201	Equipment Repair/Parts/Maintenan	0.00	3,796.69	278.75	0.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	131.00	41.48	0.00	200.00	200.00	100.00
15-544-7205	Materials	11,535.35	6,959.77	230.21	10,000.00	7,000.00	7,000.00
<b>Commodities Totals:</b>		<b>19,209.62</b>	<b>15,259.91</b>	<b>5,858.98</b>	<b>17,200.00</b>	<b>24,200.00</b>	<b>23,300.00</b>
<b>740 - Capital Outlay</b>							
15-209-7405	Machinery/Equipment	933.58	0.00	0.00	0.00	0.00	0.00
15-544-7402	Capital Improvement	227,723.00	12,972.90	0.00	90,000.00	50,000.00	90,000.00
15-544-7403	Motor Vehicles	0.00	30,907.00	9,920.70	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	2,985.00	70,293.54	0.00	0.00	0.00	36,000.00
<b>Capital Outlay Totals:</b>		<b>231,641.58</b>	<b>114,173.44</b>	<b>9,920.70</b>	<b>90,000.00</b>	<b>50,000.00</b>	<b>126,000.00</b>
<b>Expense Totals:</b>		<b>459,141.70</b>	<b>303,912.97</b>	<b>159,238.87</b>	<b>306,139.00</b>	<b>229,996.00</b>	<b>342,577.00</b>
<b>15 - STORMWATER FUND Totals:</b>		<b>-174,927.13</b>	<b>-61,439.73</b>	<b>145,573.74</b>	<b>-66,539.00</b>	<b>8,354.00</b>	<b>-103,327.00</b>

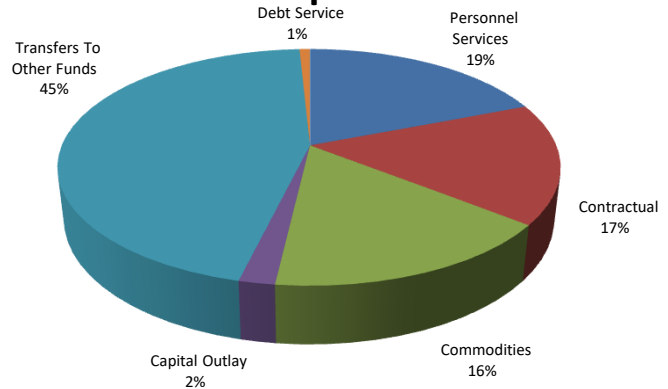
**Water Fund- 16**  
**Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	3,098,280	4,254,300	4,256,957	4,332,148	4,077,294	2,679,969
<b>Receipts:</b>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	3,062,678	61,117	12,348	15,000	3,800	46,900
Services Revenue	22,362	20,216	21,962	20,000	20,000	20,000
Fines and Fees	4,103,963	4,175,961	4,373,168	4,429,500	4,589,450	4,605,000
Other Revenue Sources	10,591	12,677	143,727	-	2,192	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>7,199,594</b>	<b>4,269,972</b>	<b>4,551,206</b>	<b>4,464,500</b>	<b>4,615,442</b>	<b>4,671,900</b>
<b>Total Available</b>	<b>10,297,874</b>	<b>8,524,271</b>	<b>8,808,163</b>	<b>8,796,648</b>	<b>8,692,736</b>	<b>7,351,869</b>
<b>Expenditures:</b>						
Personnel Services	737,144	693,644	718,685	832,687	778,452	806,280
Contractual	630,954	968,393	1,272,308	860,200	621,450	697,700
Commodities	623,672	575,775	690,924	587,700	608,700	684,200
Capital Outlay	136,884	47,917	131,294	1,569,500	2,099,500	82,500
Transfers To Other Funds	2,890,066	491,055	427,128	420,000	420,000	1,917,250
Debt Service	1,024,854	1,490,530	1,490,530	1,490,529	1,484,665	33,600
<b>Total Expenditures</b>	<b>6,043,574</b>	<b>4,267,314</b>	<b>4,730,869</b>	<b>5,760,616</b>	<b>6,012,767</b>	<b>4,221,530</b>
Receipts Over(Under) Expenditures	1,156,020	2,658	(179,664)	(1,296,116)	(1,397,325)	450,370
Unencumbered Cash December 31	4,254,300	4,256,957	4,077,294	3,036,032	2,679,969	3,130,339

**2022 Receipts**



**2022 Expenditures**





<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>16 - WATER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
16-100-4301	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	43,400.00
16-100-4302	Loan Proceeds	3,005,802.32	0.00	0.00	0.00	0.00	0.00
16-100-4350	Interest Income	56,875.38	61,117.32	12,348.39	15,000.00	3,800.00	3,500.00
	<b>Use of Money &amp; Property Totals:</b>	<b>3,062,677.70</b>	<b>61,117.32</b>	<b>12,348.39</b>	<b>15,000.00</b>	<b>3,800.00</b>	<b>46,900.00</b>
<b>450 - Services Revenue</b>							
16-100-4505	Misc Service Charge	21,695.12	20,216.18	21,789.30	20,000.00	20,000.00	20,000.00
16-100-4521	Restitution	666.64	0.00	172.74	0.00	0.00	0.00
	<b>Services Revenue Totals:</b>	<b>22,361.76</b>	<b>20,216.18</b>	<b>21,962.04</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>460 - Fines and Fees</b>							
16-100-4600	Metered Water Sales	3,976,148.18	4,038,691.77	4,264,985.97	4,300,000.00	4,500,000.00	4,500,000.00
16-100-4602	Water Service Connection	24,170.79	26,454.41	26,315.00	25,000.00	25,000.00	25,000.00
16-100-4603	Disconnect Fees	60,647.11	58,730.00	41,248.34	58,000.00	40,000.00	45,000.00
16-100-4605	Misc Water Revenue	13,128.79	23,374.43	15,514.03	17,500.00	5,000.00	10,000.00
16-100-4607	Utilities Penalty	29,550.32	28,354.38	24,751.61	29,000.00	19,000.00	25,000.00
16-100-4608	Collections Long/Short	52.44	82.60	175.54	0.00	0.00	0.00
16-100-4610	Payment on Bad Debt	265.40	273.02	177.72	0.00	450.00	0.00
	<b>Fines and Fees Totals:</b>	<b>4,103,963.03</b>	<b>4,175,960.61</b>	<b>4,373,168.21</b>	<b>4,429,500.00</b>	<b>4,589,450.00</b>	<b>4,605,000.00</b>
<b>470 - Other Revenue Sources</b>							
16-100-4700	Refund of Expenditure	0.00	0.00	0.00	0.00	2,131.00	0.00
16-100-4880	Sale of Materials	0.00	0.00	6,075.70	0.00	0.00	0.00
16-651-4700	Refund of Expenditure	3,265.08	3,485.89	137,651.40	0.00	0.00	0.00
16-651-4880	Sale of Materials	0.00	71.20	0.00	0.00	0.00	0.00
16-653-4700	Refund of Expenditure	283.55	0.00	0.00	0.00	61.00	0.00
16-653-4880	Sale of Materials	7,042.80	9,120.40	0.00	0.00	0.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>10,591.43</b>	<b>12,677.49</b>	<b>143,727.10</b>	<b>0.00</b>	<b>2,192.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>7,199,593.92</b>	<b>4,269,971.60</b>	<b>4,551,205.74</b>	<b>4,464,500.00</b>	<b>4,615,442.00</b>	<b>4,671,900.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
16-209-5204	Training/Seminars/Conferences	8,794.99	10,800.00	11,016.00	10,800.00	11,000.00	12,000.00
16-209-5205	Dues/Memberships	0.00	764.50	795.50	800.00	800.00	800.00
16-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
16-650-5100	Full Time Salary	135,154.42	149,490.52	0.00	0.00	0.00	0.00
16-650-5102	Overtime Salary	1,794.65	2,973.18	0.00	0.00	0.00	0.00
16-650-5103	SS/Medi Taxes	10,233.63	11,240.13	0.00	0.00	0.00	0.00
16-650-5106	KPERS	12,598.24	14,568.27	0.00	0.00	0.00	0.00
16-650-5111	Life Insurance	69.83	100.92	0.00	0.00	0.00	0.00
16-650-5112	Medical/Dental Insurance	17,716.94	21,111.20	0.00	0.00	0.00	0.00
16-650-5113	Unemployment Insurance	729.66	0.00	0.00	0.00	0.00	0.00
16-650-5114	Workers Comp	5,981.18	3,438.40	0.00	0.00	0.00	0.00
16-650-5202	Employment Services	159.20	317.15	0.00	0.00	0.00	0.00
16-650-5203	Travel/ Meals/ Lodging	445.64	549.77	0.00	0.00	0.00	0.00
16-650-5204	Training/Seminars/Conferences	714.20	440.00	0.00	0.00	0.00	0.00
16-650-5205	Dues/Memberships	343.75	594.00	0.00	0.00	0.00	0.00
16-650-5206	Employee Appreciation	102.54	0.00	0.00	0.00	0.00	0.00
16-651-5100	Full Time Salary	123,868.46	113,082.48	121,219.18	119,762.00	119,762.00	123,561.00
16-651-5102	Overtime Salary	14,827.43	17,723.96	24,513.72	14,500.00	14,500.00	14,500.00
16-651-5103	SS/Medi Taxes	10,258.46	9,722.93	10,863.32	10,271.00	10,271.00	10,562.00

<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
16-651-5106	KPERS	12,733.05	12,925.80	14,020.57	13,252.00	13,252.00	13,668.00
16-651-5111	Life Insurance	141.24	127.59	133.65	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	24,710.13	19,970.10	20,993.31	23,770.00	23,770.00	29,098.00
16-651-5113	Unemployment Insurance	736.34	419.99	280.15	738.00	738.00	759.00
16-651-5114	Workers Comp	6,321.02	3,702.89	2,625.09	4,129.00	6,374.00	4,003.00
16-651-5201	Staffing Services	14,909.30	0.00	0.00	0.00	0.00	0.00
16-651-5202	Employment Services	409.46	13.70	41.10	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	0.00	242.81	0.00	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	453.00	1,000.00	350.00	1,000.00	1,000.00	1,000.00
16-651-5205	Dues/Memberships	326.50	268.07	562.36	500.00	500.00	600.00
16-653-5100	Full Time Salary	214,435.95	170,208.17	306,880.72	366,574.00	366,574.00	356,951.00
16-653-5102	Overtime Salary	16,412.63	6,024.26	17,260.51	18,000.00	18,000.00	18,000.00
16-653-5103	SS/Medi Taxes	16,738.79	12,540.62	23,820.23	30,817.00	30,817.00	30,080.00
16-653-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,885.00
16-653-5106	KPERS	19,969.08	16,610.29	31,046.22	39,759.00	39,759.00	38,928.00
16-653-5111	Life Insurance	233.74	207.59	315.47	385.00	385.00	364.00
16-653-5112	Medical/Dental Insurance	57,505.68	50,178.50	64,442.14	117,658.00	75,000.00	81,761.00
16-653-5113	Unemployment Insurance	-4,896.23	0.00	614.97	2,216.00	2,216.00	2,163.00
16-653-5114	Workers Comp	6,416.18	8,371.17	10,245.66	12,639.00	7,502.00	11,565.00
16-653-5201	Staffing Services	3,045.95	30,493.11	49,400.10	20,000.00	30,000.00	30,000.00
16-653-5202	Employment Services	1,710.05	2,482.91	2,399.76	2,000.00	2,000.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	156.68	82.48	0.00	500.00	500.00	500.00
16-653-5204	Training/Seminars/Conferences	498.03	606.75	1,884.00	2,000.00	2,000.00	2,000.00
16-653-5205	Dues/Memberships	383.73	249.75	1,230.86	1,000.00	1,000.00	1,300.00
16-653-5206	Employee Appreciation	0.00	0.00	205.00	0.00	0.00	0.00
<b>Personnel Services Totals:</b>		<b>737,143.52</b>	<b>693,643.96</b>	<b>718,684.59</b>	<b>832,687.00</b>	<b>778,452.00</b>	<b>806,280.00</b>
<b>600 - Contractual</b>							
16-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	14,250.00	0.00
16-205-6210	Legal Services	8,151.19	7,680.53	10,842.38	9,000.00	9,000.00	10,000.00
16-209-6214	Other Professional Services	1,237.72	1,450.78	483.50	1,200.00	1,200.00	1,200.00
16-209-6305	Service Charges	23,956.16	25,253.70	28,861.18	25,000.00	30,000.00	30,000.00
16-650-6102	Electricity	11,059.98	0.00	0.00	0.00	0.00	0.00
16-650-6103	Natural Gas	733.72	599.58	0.00	0.00	0.00	0.00
16-650-6104	Telephone	2,974.19	6,126.55	0.00	0.00	0.00	0.00
16-650-6105	Other Utility Services	3,174.44	2,569.57	0.00	0.00	0.00	0.00
16-650-6212	Payments to Contractors	700.00	28.05	0.00	0.00	0.00	0.00
16-650-6214	Other Professional Services	4,291.21	5,678.47	0.00	0.00	0.00	0.00
16-650-6215	Other Insurances	3,970.53	4,091.96	0.00	0.00	0.00	0.00
16-650-6302	Equip Rental/Maintenance Contract	1,251.66	0.00	0.00	0.00	0.00	0.00
16-651-6102	Electricity	279,292.70	322,544.51	332,600.83	240,000.00	360,000.00	400,000.00
16-651-6103	Natural Gas	13,003.99	13,656.73	13,977.75	30,000.00	30,000.00	30,000.00
16-651-6104	Telephone	5,536.18	5,542.54	6,004.64	6,000.00	6,000.00	6,000.00
16-651-6105	Other Utility Services	2,028.17	2,546.86	2,581.26	3,000.00	3,000.00	3,000.00
16-651-6212	Payments to Contractors	-21,161.72	192,556.42	743,600.69	300,000.00	20,000.00	40,000.00
16-651-6214	Other Professional Services	115,643.31	110,657.09	17,993.33	90,000.00	10,000.00	30,000.00
16-651-6215	Other Insurances	36,399.54	33,295.00	41,790.02	40,000.00	40,000.00	42,000.00
16-651-6218	Claims/Losses	0.00	0.00	4,626.40	0.00	0.00	5,000.00
16-651-6301	Advertising	166.89	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	35,568.68	25,543.75	22,017.68	7,500.00	7,500.00	25,000.00
16-653-6102	Electricity	2,886.21	3,184.49	2,965.72	3,000.00	3,000.00	3,000.00
16-653-6103	Natural Gas	1,784.58	1,324.97	2,247.46	3,500.00	3,500.00	3,500.00
16-653-6104	Telephone	1,700.33	1,844.90	5,376.10	5,000.00	5,000.00	5,500.00
16-653-6105	Other Utility Services	2,978.65	2,880.72	6,002.56	5,700.00	5,700.00	6,000.00
16-653-6212	Payments to Contractors	10,342.16	93,055.55	21,203.87	15,000.00	15,000.00	15,000.00

<u>Account Number</u>	<u>Account Name</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted Budget</u>	<u>2021 Working Budget</u>	<u>2022 Adopted Budget</u>
16-653-6214	Other Professional Services	46,621.79	62,823.38	-12,987.59	40,000.00	40,000.00	20,000.00
16-653-6215	Other Insurances	12,807.06	17,637.55	18,984.15	12,000.00	12,000.00	20,000.00
16-653-6220	Engineering Services	5,351.17	791.00	0.00	5,000.00	5,000.00	1,000.00
16-653-6301	Advertising	171.36	0.00	0.00	100.00	100.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	82.75	7,315.01	1,136.14	1,000.00	1,000.00	1,200.00
16-653-6303	License Fees	18,249.11	17,713.75	0.00	18,000.00	0.00	0.00
<b>Contractual Totals:</b>		<b>630,953.71</b>	<b>968,393.41</b>	<b>1,272,308.07</b>	<b>860,200.00</b>	<b>621,450.00</b>	<b>697,700.00</b>

**710 - Commodities**

16-100-7305	Utility Refunds	0.00	0.00	307.74	0.00	0.00	0.00
16-209-7100	Office Supplies/Publications	1,636.53	3,379.95	2,609.08	1,500.00	1,500.00	2,000.00
16-209-7101	Other Supplies/Tools	0.00	0.00	0.00	200.00	200.00	200.00
16-209-7110	Postage/Shipping	11,750.00	12,000.00	15,375.54	13,000.00	30,000.00	30,000.00
16-650-7100	Office Supplies/Publications	659.31	859.81	0.00	0.00	0.00	0.00
16-650-7101	Other Supplies/Tools	234.18	872.51	0.00	0.00	0.00	0.00
16-650-7102	Clothing/Uniforms	510.48	514.76	0.00	0.00	0.00	0.00
16-650-7110	Postage/Shipping	24.70	111.33	0.00	0.00	0.00	0.00
16-650-7200	Fuel/Oil	510.47	664.75	0.00	0.00	0.00	0.00
16-650-7202	Motor Vehicle Repair/Parts	471.14	868.03	0.00	0.00	0.00	0.00
16-651-7100	Office Supplies/Publications	2,660.53	1,114.10	1,151.44	1,000.00	1,000.00	1,200.00
16-651-7101	Other Supplies/Tools	10,377.83	16,992.21	4,565.65	5,000.00	5,000.00	5,000.00
16-651-7102	Clothing/Uniforms	2,560.28	1,481.68	1,727.51	1,000.00	1,000.00	2,000.00
16-651-7106	Chemicals	306,879.44	327,804.93	456,333.45	350,000.00	350,000.00	350,000.00
16-651-7108	Laboratory Tests/Evaluations	7,888.00	4,471.00	6,761.00	7,000.00	7,000.00	7,000.00
16-651-7110	Postage/Shipping	3,064.18	2,577.56	2,810.96	2,700.00	2,700.00	3,000.00
16-651-7200	Fuel/Oil	3,730.61	1,162.67	3,166.10	6,000.00	6,000.00	4,000.00
16-651-7201	Equipment Repair/Parts/Maintenanc	24,629.03	57,512.34	65,804.07	62,000.00	62,000.00	60,000.00
16-651-7202	Motor Vehicle Repair/Parts	0.00	988.67	1,124.27	1,000.00	1,000.00	1,200.00
16-651-7204	Building Materials/Repairs	0.00	656.00	0.00	1,000.00	1,000.00	500.00
16-653-7100	Office Supplies/Publications	281.19	481.49	1,650.43	1,500.00	1,500.00	1,700.00
16-653-7101	Other Supplies/Tools	165,129.17	76,980.15	78,718.68	75,000.00	75,000.00	80,000.00
16-653-7102	Clothing/Uniforms	6,841.81	5,882.22	6,476.41	6,000.00	6,000.00	6,500.00
16-653-7106	Chemicals	0.00	0.00	110.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	28.29	41.22	127.78	50.00	50.00	150.00
16-653-7200	Fuel/Oil	14,066.94	13,992.80	10,067.65	15,000.00	15,000.00	15,000.00
16-653-7201	Equipment Repair/Parts/Maintenanc	20,496.77	19,446.05	13,530.19	20,000.00	20,000.00	15,000.00
16-653-7202	Motor Vehicle Repair/Parts	18,732.71	13,627.97	7,953.87	10,000.00	10,000.00	85,000.00
16-653-7204	Building Materials/Repairs	0.00	0.00	0.00	500.00	500.00	500.00
16-653-7205	Materials	20,339.89	11,288.05	10,503.85	8,000.00	12,000.00	14,000.00
16-653-7301	Refunds	0.00	0.00	53.19	0.00	0.00	0.00
16-880-7302	Sales Tax Expense	168.74	2.42	-4.62	100.00	100.00	100.00
<b>Commodities Totals:</b>		<b>623,672.22</b>	<b>575,774.67</b>	<b>690,924.24</b>	<b>587,700.00</b>	<b>608,700.00</b>	<b>684,200.00</b>

**740 - Capital Outlay**

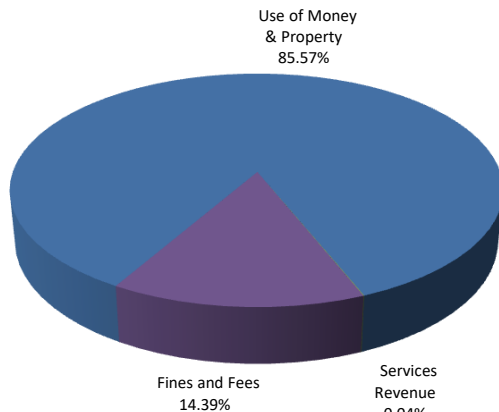
16-209-7405	Machinery/Equipment	2,390.30	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	0.00	1,477.44	1,787.17	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	22,070.19	28,735.88	24,070.13	30,000.00	30,000.00	32,000.00
16-650-7504	Computer Equipment	3,773.37	2,631.77	0.00	0.00	0.00	0.00
16-650-7505	Computer Software	1,251.84	735.74	0.00	0.00	0.00	0.00
16-651-7402	Capital Improvement	0.00	0.00	0.00	250,000.00	784,000.00	0.00
16-651-7405	Machinery/Equipment	38,501.43	-0.02	1,176.60	0.00	0.00	0.00
16-651-7503	Audio/Visual Equipment	14,573.00	0.00	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	603.99	108.49	0.00	0.00	0.00	0.00
16-653-7402	Capital Improvement	0.00	0.00	100,081.00	1,250,000.00	1,250,000.00	0.00
16-653-7403	Motor Vehicles	24,000.00	0.00	0.00	0.00	0.00	0.00

<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
16-653-7405	Machinery/Equipment	29,624.98	14,228.00	0.00	25,000.00	25,000.00	40,000.00
16-653-7504	Computer Equipment	0.00	0.00	4,071.02	5,000.00	5,000.00	5,000.00
16-653-7505	Computer Software	95.20	0.00	108.49	5,000.00	1,000.00	1,000.00
<b>Capital Outlay Totals:</b>		<b>136,884.30</b>	<b>47,917.30</b>	<b>131,294.41</b>	<b>1,569,500.00</b>	<b>2,099,500.00</b>	<b>82,500.00</b>
<b>800 - Transfers</b>							
16-651-8002	Transfer to CIP	2,394,516.18	0.00	0.00	0.00	0.00	0.00
16-880-8000	Transfer to Other Fund	475,000.00	475,000.00	400,000.00	400,000.00	400,000.00	1,890,250.00
16-880-8110	Distribution to Other Agency	20,550.21	16,054.96	27,128.21	20,000.00	20,000.00	27,000.00
<b>Transfers Totals:</b>		<b>2,890,066.39</b>	<b>491,054.96</b>	<b>427,128.21</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>1,917,250.00</b>
<b>900 - Debt Service</b>							
16-100-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	33,600.00
16-880-9100	Principal Payment	463,549.24	893,733.54	918,341.01	943,629.00	1,120,000.00	0.00
16-880-9101	Interest Payment	489,157.15	520,008.68	498,550.66	476,500.00	364,665.00	0.00
16-880-9103	Agency Fees	72,147.75	76,787.50	73,638.05	70,400.00	0.00	0.00
<b>Debt Service Totals:</b>		<b>1,024,854.14</b>	<b>1,490,529.72</b>	<b>1,490,529.72</b>	<b>1,490,529.00</b>	<b>1,484,665.00</b>	<b>33,600.00</b>
<b>Expense Totals:</b>		<b>6,043,574.28</b>	<b>4,267,314.02</b>	<b>4,730,869.24</b>	<b>5,760,616.00</b>	<b>6,012,767.00</b>	<b>4,221,530.00</b>
<b>16 - WATER FUND Totals:</b>		<b>1,156,019.64</b>	<b>2,657.58</b>	<b>-179,663.50</b>	<b>-1,296,116.00</b>	<b>-1,397,325.00</b>	<b>450,370.00</b>

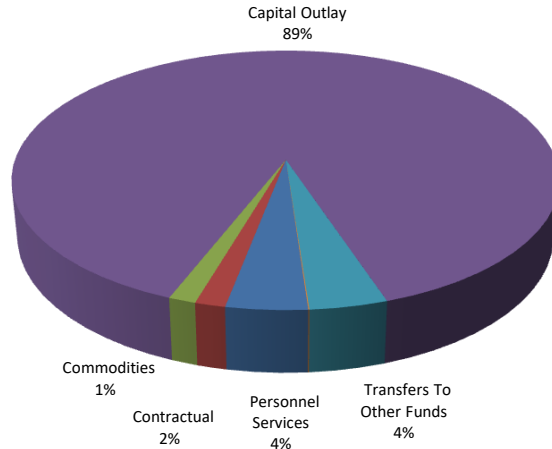
**Sewer Fund- 18  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	3,517,568	3,967,603	4,006,160	3,685,537	3,920,208	4,156,133
<b>Receipts:</b>						
Use of Money & Property	50,848	62,637	12,202	12,015,800	3,600	12,013,200
Intergovernmental	-	-	13,323	-	885,132	-
Services Revenue	1,564	-	6,331	5,000	5,100	5,500
Fines and Fees	1,971,190	21,933	1,971,060	2,020,000	2,020,000	2,020,000
Other Revenue Sources	194	1,968,401	12,158	-	-	-
Transfers In	-	92	-	-	-	-
<b>Total Receipts</b>	<b>2,023,796</b>	<b>2,053,063</b>	<b>2,015,073</b>	<b>14,040,800</b>	<b>2,913,832</b>	<b>14,038,700</b>
<b>Total Available</b>	<b>5,541,364</b>	<b>6,020,665</b>	<b>6,021,234</b>	<b>17,726,337</b>	<b>6,834,040</b>	<b>18,194,833</b>
<b>Expenditures:</b>						
Personnel Services	528,363	507,622	462,939	605,584	584,447	626,750
Contractual	179,644	511,719	245,686	218,210	235,710	234,010
Commodities	156,992	123,744	194,167	165,750	177,750	211,150
Capital Outlay	33,762	196,421	598,234	12,580,000	1,080,000	13,432,500
Transfers To Other Funds	675,000	675,000	600,000	600,000	600,000	600,000
Debt Service	-	-	-	-	-	8,400
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,573,761</b>	<b>2,014,505</b>	<b>2,101,026</b>	<b>14,169,544</b>	<b>2,677,907</b>	<b>15,112,810</b>
Receipts Over(Under) Expenditures	450,035	38,558	(85,952)	(128,744)	235,925	(1,074,110)
Unencumbered Cash December 31	3,967,603	4,006,160	3,920,208	3,556,793	4,156,133	3,082,023

**2022 Receipts**



**2022 Expenditures**



<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>18 - SEWER FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
18-100-4301	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	9,700.00
18-100-4302	Loan Proceeds	0.00	0.00	0.00	12,000,000.00	0.00	12,000,000.00
18-100-4350	Interest Income	50,847.51	62,636.91	12,201.74	15,800.00	3,600.00	3,500.00
<b>Use of Money &amp; Property Totals:</b>		<b>50,847.51</b>	<b>62,636.91</b>	<b>12,201.74</b>	<b>12,015,800.00</b>	<b>3,600.00</b>	<b>12,013,200.00</b>
<b>440 - Intergovernmental</b>							
18-100-4460	Federal Grants	0.00	0.00	0.00	0.00	885,132.00	0.00
18-100-4461	Miscellaneous Grants	0.00	0.00	13,322.79	0.00	0.00	0.00
<b>Intergovernmental Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>13,322.79</b>	<b>0.00</b>	<b>885,132.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
18-100-4505	Misc Sewer Revenue	1,564.07	21,932.69	6,331.10	5,000.00	5,100.00	5,500.00
<b>Services Revenue Totals:</b>		<b>1,564.07</b>	<b>21,932.69</b>	<b>6,331.10</b>	<b>5,000.00</b>	<b>5,100.00</b>	<b>5,500.00</b>
<b>460 - Fines and Fees</b>							
18-100-4607	Utilities Penalty	20,246.57	19,633.19	13,019.93	20,000.00	20,000.00	20,000.00
18-100-4620	Sewage Collection Fees	1,950,943.00	1,948,767.66	1,958,040.04	2,000,000.00	2,000,000.00	2,000,000.00
<b>Fines and Fees Totals:</b>		<b>1,971,189.57</b>	<b>1,968,400.85</b>	<b>1,971,059.97</b>	<b>2,020,000.00</b>	<b>2,020,000.00</b>	<b>2,020,000.00</b>
<b>470 - Other Revenue Sources</b>							
18-100-4700	Refund of Expenditure	0.00	0.00	10,981.15	0.00	0.00	0.00
18-660-4700	Refund of Expenditure	194.44	0.00	1,176.60	0.00	0.00	0.00
18-660-4880	Sale of Materials	0.00	92.42	0.00	0.00	0.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>194.44</b>	<b>92.42</b>	<b>12,157.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Totals:</b>		<b>2,023,795.59</b>	<b>2,053,062.87</b>	<b>2,015,073.35</b>	<b>14,040,800.00</b>	<b>2,913,832.00</b>	<b>14,038,700.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
18-209-5204	Training/Seminars/Conferences	7,526.99	6,480.00	6,609.60	5,000.00	6,800.00	6,800.00
18-209-5205	Dues/Memberships	0.00	458.70	477.30	500.00	500.00	500.00
18-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
18-650-5100	Full Time Salary	115,211.57	124,324.01	0.00	0.00	0.00	0.00
18-650-5102	Overtime Salary	1,262.41	2,438.29	0.00	0.00	0.00	0.00
18-650-5103	SS/Medi Taxes	8,726.75	9,356.22	0.00	0.00	0.00	0.00
18-650-5106	KPERS	10,712.30	12,147.16	0.00	0.00	0.00	0.00
18-650-5111	Life Insurance	57.68	78.21	0.00	0.00	0.00	0.00
18-650-5112	Medical/Dental Insurance	14,466.00	17,870.11	0.00	0.00	0.00	0.00
18-650-5113	Unemployment Insurance	621.92	0.00	0.00	0.00	0.00	0.00
18-650-5114	Workers Comp	5,926.81	3,385.50	0.00	0.00	0.00	0.00
18-660-5100	Full Time Salary	125,766.91	128,678.04	207,691.20	267,135.00	267,135.00	275,542.00
18-660-5102	Overtime Salary	7,467.98	20,858.06	9,049.98	7,000.00	7,000.00	7,000.00
18-660-5103	SS/Medi Taxes	9,580.97	10,851.18	15,934.20	24,470.00	24,470.00	25,113.00
18-660-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,885.00
18-660-5106	KPERS	12,528.89	14,776.40	20,837.37	31,571.00	31,571.00	32,499.00
18-660-5111	Life Insurance	118.23	118.80	163.10	220.00	220.00	219.00
18-660-5112	Medical/Dental Insurance	26,065.58	25,534.03	36,189.69	68,114.00	68,114.00	60,449.00
18-660-5113	Unemployment Insurance	-5,413.36	0.00	409.85	1,759.00	1,759.00	1,806.00
18-660-5114	Workers Comp	1,726.39	1,573.73	2,480.31	6,867.00	2,125.00	7,561.00
18-660-5202	Employment Services	253.15	693.76	688.30	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	1,043.89	366.27	13.75	500.00	500.00	300.00
18-660-5204	Training/Seminars/Conferences	675.00	886.00	189.00	2,000.00	2,000.00	1,000.00

<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
18-660-5205	Dues/Memberships	380.20	293.07	667.36	400.00	400.00	700.00
18-661-5100	Full Time Salary	117,503.74	82,970.76	106,365.87	99,694.00	99,694.00	112,368.00
18-661-5102	Overtime Salary	6,762.05	1,925.62	5,973.80	6,500.00	6,500.00	6,500.00
18-661-5103	SS/Medi Taxes	9,023.48	6,104.82	8,216.52	8,124.00	8,124.00	9,093.00
18-661-5106	KPERS	11,444.76	8,378.63	10,747.40	10,481.00	10,481.00	11,768.00
18-661-5111	Life Insurance	119.27	97.32	106.36	121.00	121.00	132.00
18-661-5112	Medical/Dental Insurance	33,910.16	24,293.27	24,345.31	40,996.00	40,996.00	40,877.00
18-661-5113	Unemployment Insurance	647.23	396.29	212.29	584.00	584.00	654.00
18-661-5114	Workers Comp	1,440.92	1,282.79	3,089.04	2,563.00	3,253.00	3,084.00
18-661-5202	Employment Services	71.45	138.00	63.00	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	2,398.33	771.25	823.75	1,000.00	1,000.00	1,000.00
18-661-5205	Dues/Memberships	232.70	95.38	70.00	200.00	200.00	2,000.00
18-661-5206	Employee Appreciation	102.52	0.00	0.00	0.00	0.00	0.00
<b>Personnel Services Totals:</b>		<b>528,362.87</b>	<b>507,621.67</b>	<b>462,939.35</b>	<b>605,584.00</b>	<b>584,447.00</b>	<b>626,750.00</b>
<b>600 - Contractual</b>							
18-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	15,000.00	12,000.00
18-209-6214	Other Professional Services	608.24	745.32	72.00	600.00	600.00	600.00
18-209-6305	Service Charges	11,958.07	12,626.92	14,430.66	12,500.00	15,000.00	15,500.00
18-650-6215	Other Insurances	79.18	100.22	0.00	0.00	0.00	0.00
18-660-6102	Electricity	92,350.49	101,587.36	94,596.65	100,000.00	100,000.00	100,000.00
18-660-6103	Natural Gas	9,706.50	9,347.63	10,179.56	15,000.00	15,000.00	15,000.00
18-660-6104	Telephone	1,498.22	1,383.60	1,469.02	1,600.00	1,600.00	1,600.00
18-660-6105	Other Utility Services	1,916.25	1,754.70	1,858.86	2,000.00	2,000.00	2,000.00
18-660-6212	Payments to Contractors	5,200.00	16,312.71	0.00	0.00	0.00	0.00
18-660-6214	Other Professional Services	3,666.89	18,401.35	8,144.24	15,000.00	15,000.00	15,000.00
18-660-6215	Other Insurances	19,345.79	28,988.81	30,960.08	30,000.00	30,000.00	30,000.00
18-660-6302	Equip Rental/Maintenance Contract	86.00	140.00	373.38	560.00	560.00	560.00
18-660-6303	License Fees	1,170.00	873.63	969.88	1,000.00	1,000.00	1,000.00
18-661-6102	Electricity	1,067.53	1,177.78	1,096.90	1,200.00	1,200.00	1,200.00
18-661-6103	Natural Gas	660.05	490.08	523.54	800.00	800.00	800.00
18-661-6104	Telephone	800.91	922.45	567.23	800.00	800.00	800.00
18-661-6105	Other Utility Services	420.90	480.12	480.12	500.00	500.00	500.00
18-661-6212	Payments to Contractors	15,527.22	252,808.90	58,316.47	20,000.00	20,000.00	20,000.00
18-661-6214	Other Professional Services	6,701.16	55,257.75	13,713.60	10,000.00	10,000.00	10,000.00
18-661-6215	Other Insurances	6,182.30	6,653.48	5,612.64	5,000.00	5,000.00	6,000.00
18-661-6218	Claims/Losses	500.00	1,561.00	0.00	450.00	450.00	450.00
18-661-6302	Equip Rental/Maintenance Contract	198.75	105.00	321.13	1,200.00	1,200.00	1,000.00
<b>Contractual Totals:</b>		<b>179,644.45</b>	<b>511,718.81</b>	<b>245,685.96</b>	<b>218,210.00</b>	<b>235,710.00</b>	<b>234,010.00</b>
<b>710 - Commodities</b>							
18-209-7100	Office Supplies/Publications	1,006.49	5,040.09	1,434.06	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	7,050.00	4,200.00	9,225.33	7,500.00	18,000.00	18,000.00
18-660-7100	Office Supplies/Publications	810.31	443.94	647.44	500.00	500.00	700.00
18-660-7101	Other Supplies/Tools	2,871.40	2,511.09	2,780.94	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	1,898.79	2,196.21	2,241.40	1,900.00	1,900.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	8,380.55	14,814.75	20,672.73	20,000.00	20,000.00	22,000.00
18-660-7110	Postage/Shipping	181.12	291.25	369.74	1,000.00	1,000.00	1,000.00
18-660-7112	Laboratory Supplies	11,001.89	11,521.13	19,391.04	15,000.00	15,000.00	20,000.00
18-660-7200	Fuel/Oil	2,192.61	3,251.53	2,818.86	3,000.00	3,000.00	3,000.00
18-660-7201	Equipment Repair/Parts/Maintenanc	53,563.73	34,094.16	80,465.88	60,000.00	60,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	1,569.07	173.82	345.29	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	8,912.42	250.00	0.00	2,000.00	2,000.00	2,000.00
18-661-7100	Office Supplies/Publications	1,158.74	111.70	1,056.16	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	16,863.75	18,569.43	12,574.34	9,000.00	9,000.00	13,000.00

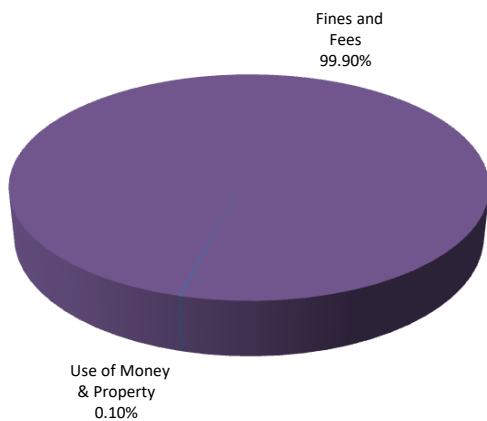
<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
18-661-7102	Clothing/Uniforms	1,539.18	984.53	1,365.90	1,000.00	1,000.00	1,500.00
18-661-7110	Postage/Shipping	48.57	23.47	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	10,327.48	7,941.70	6,685.77	9,000.00	9,000.00	9,000.00
18-661-7201	Equipment Repair/Parts/Maintenanc	19,727.36	7,962.43	28,828.53	20,000.00	20,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	7,888.19	7,946.59	1,710.23	5,000.00	5,000.00	6,300.00
18-661-7204	Building Materials/Repairs	0.00	0.00	0.00	300.00	300.00	300.00
18-661-7205	Materials	0.00	1,415.98	1,553.12	1,500.00	3,000.00	3,000.00
<b>Commodities Totals:</b>		<b>156,991.65</b>	<b>123,743.80</b>	<b>194,166.76</b>	<b>165,750.00</b>	<b>177,750.00</b>	<b>211,150.00</b>
<b>740 - Capital Outlay</b>							
18-209-7405	Machinery/Equipment	1,935.18	0.00	0.00	0.00	0.00	0.00
18-209-7504	Computer Equipment	0.00	1,118.66	1,204.56	2,500.00	2,500.00	2,500.00
18-209-7505	Computer Software	13,650.39	18,601.95	14,335.80	18,000.00	18,000.00	18,000.00
18-660-7402	Capital Improvement	0.00	10,862.37	565,727.10	12,000,000.00	500,000.00	13,000,000.00
18-660-7403	Motor Vehicles	0.00	18,929.00	0.00	0.00	0.00	0.00
18-660-7405	Machinery/Equipment	17,087.12	0.00	16,446.60	0.00	0.00	0.00
18-660-7504	Computer Equipment	1,089.00	70.00	519.56	1,000.00	1,000.00	1,000.00
18-660-7505	Computer Software	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
18-661-7402	Capital Improvement	0.00	0.00	0.00	550,000.00	550,000.00	410,000.00
18-661-7403	Motor Vehicles	0.00	74,709.00	0.00	0.00	0.00	0.00
18-661-7405	Machinery/Equipment	0.00	72,130.00	0.00	7,500.00	7,500.00	0.00
<b>Capital Outlay Totals:</b>		<b>33,761.69</b>	<b>196,420.98</b>	<b>598,233.62</b>	<b>12,580,000.00</b>	<b>1,080,000.00</b>	<b>13,432,500.00</b>
<b>800 - Transfers</b>							
18-880-8000	Transfer to Other Fund	675,000.00	675,000.00	600,000.00	600,000.00	600,000.00	600,000.00
<b>Transfers Totals:</b>		<b>675,000.00</b>	<b>675,000.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>600,000.00</b>
<b>900 - Debt Service</b>							
18-100-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	8,400.00
<b>Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,400.00</b>
<b>Expense Totals:</b>		<b>1,573,760.66</b>	<b>2,014,505.26</b>	<b>2,101,025.69</b>	<b>14,169,544.00</b>	<b>2,677,907.00</b>	<b>15,112,810.00</b>
<b>18 - SEWER FUND Totals:</b>		<b>450,034.93</b>	<b>38,557.61</b>	<b>-85,952.34</b>	<b>-128,744.00</b>	<b>235,925.00</b>	<b>-1,074,110.00</b>



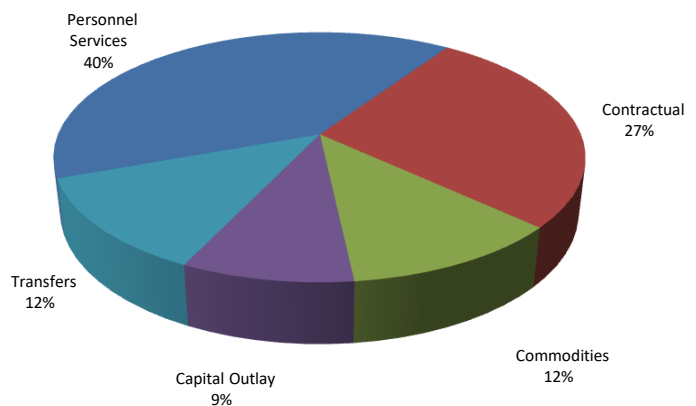
**Sanitation Fund-19  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	759,010	993,796	1,130,301	931,704	1,086,036	1,104,604
<b>Receipts:</b>						
Use of Money & Property	13,196	17,775	3,410	4,500	975	1,500
Intergovernmental	2,569	7,706	-	-	-	-
Services Revenue	161	2	62	200	200	-
Fines and Fees	1,499,546	1,442,912	1,524,647	1,474,500	1,520,000	1,519,000
Other Revenue Sources	-	963	3,471	-	5,276	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>1,515,472</b>	<b>1,469,358</b>	<b>1,531,590</b>	<b>1,479,200</b>	<b>1,526,451</b>	<b>1,520,500</b>
<b>Total Available</b>	<b>2,274,482</b>	<b>2,463,153</b>	<b>2,661,891</b>	<b>2,410,904</b>	<b>2,612,487</b>	<b>2,625,104</b>
<b>Expenditures:</b>						
Personnel Services	557,620	533,551	616,462	665,264	652,458	649,052
Contractual	311,746	360,497	382,351	433,575	454,275	443,275
Commodities	154,228	160,835	149,865	183,150	187,150	185,550
Capital Outlay	49,529	77,969	227,176	14,000	14,000	143,000
Transfers	207,564	200,000	200,000	200,000	200,000	200,000
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,280,687</b>	<b>1,332,852</b>	<b>1,575,855</b>	<b>1,495,989</b>	<b>1,507,883</b>	<b>1,620,877</b>
Receipts Over(Under) Expenditures	234,786	136,505	(44,265)	(16,789)	18,568	(100,377)
Unencumbered Cash December 31	993,796	1,130,301	1,086,036	914,915	1,104,604	1,004,227

**2022 Receipts**



**2022 Expenditures**



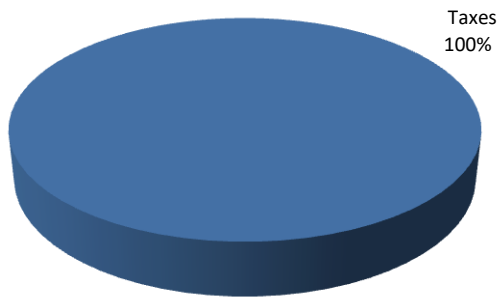
<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>19 - SANITATION FUND</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
19-100-4350	Interest Income	13,196.31	17,774.56	3,409.93	4,500.00	975.00	1,500.00
<b>Use of Money &amp; Property Totals:</b>		<b>13,196.31</b>	<b>17,774.56</b>	<b>3,409.93</b>	<b>4,500.00</b>	<b>975.00</b>	<b>1,500.00</b>
<b>440 - Intergovernmental</b>							
19-100-4461	Miscellaneous Grants	2,568.75	7,706.25	0.00	0.00	0.00	0.00
<b>Intergovernmental Totals:</b>		<b>2,568.75</b>	<b>7,706.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>450 - Services Revenue</b>							
19-100-4505	Misc Service Charge	161.15	1.95	0.00	200.00	200.00	0.00
19-100-4521	Restitution	0.00	0.00	61.52	0.00	0.00	0.00
<b>Services Revenue Totals:</b>		<b>161.15</b>	<b>1.95</b>	<b>61.52</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>
<b>460 - Fines and Fees</b>							
19-100-4607	Utilities Penalty	14,779.44	14,405.05	9,354.07	14,500.00	10,000.00	14,000.00
19-100-4630	Garbage Collection Fees	1,467,511.11	1,412,565.63	1,511,146.12	1,450,000.00	1,500,000.00	1,500,000.00
19-100-4632	Flatbed Service	17,255.51	15,891.34	4,146.89	10,000.00	10,000.00	5,000.00
19-100-4633	Misc. Refuse Fees	0.00	50.00	0.00	0.00	0.00	0.00
<b>Fines and Fees Totals:</b>		<b>1,499,546.06</b>	<b>1,442,912.02</b>	<b>1,524,647.08</b>	<b>1,474,500.00</b>	<b>1,520,000.00</b>	<b>1,519,000.00</b>
<b>470 - Other Revenue Sources</b>							
19-100-4700	Refund of Expenditure	0.00	43.80	1,560.00	0.00	5,276.00	0.00
19-100-4880	Sale of Materials	0.00	338.20	169.50	0.00	0.00	0.00
19-541-4700	Refund of Expenditure	0.00	0.00	1,741.29	0.00	0.00	0.00
19-541-4880	Sale of Materials	0.00	580.80	0.00	0.00	0.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>0.00</b>	<b>962.80</b>	<b>3,470.79</b>	<b>0.00</b>	<b>5,276.00</b>	<b>0.00</b>
<b>Revenue Totals:</b>		<b>1,515,472.27</b>	<b>1,469,357.58</b>	<b>1,531,589.32</b>	<b>1,479,200.00</b>	<b>1,526,451.00</b>	<b>1,520,500.00</b>
<b>5 - Expense</b>							
<b>500 - Personnel Services</b>							
19-209-5204	Training/Seminars/Conferences	5,017.99	4,320.00	4,406.40	3,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	0.00	305.80	318.20	300.00	350.00	350.00
19-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
19-540-5100	Full Time Salary	157,332.67	69,246.79	0.00	0.00	0.00	0.00
19-540-5102	Overtime Salary	6,661.92	1,635.24	0.00	0.00	0.00	0.00
19-540-5103	SS/Medi Taxes	12,247.51	5,225.67	0.00	0.00	0.00	0.00
19-540-5106	KPERS	15,212.00	6,743.64	0.00	0.00	0.00	0.00
19-540-5111	Life Insurance	97.99	51.52	0.00	0.00	0.00	0.00
19-540-5112	Medical/Dental Insurance	22,531.35	9,066.52	0.00	0.00	0.00	0.00
19-540-5113	Unemployment Insurance	877.36	375.37	0.00	0.00	0.00	0.00
19-540-5114	Workers Comp	5,926.81	3,385.50	0.00	0.00	0.00	0.00
19-541-5100	Full Time Salary	213,087.25	270,551.73	402,171.10	380,010.00	400,000.00	379,993.00
19-541-5102	Overtime Salary	12,749.11	18,365.34	12,705.44	19,000.00	19,000.00	19,000.00
19-541-5103	SS/Medi Taxes	16,489.09	20,879.27	29,899.88	32,086.00	32,086.00	32,085.00
19-541-5105	Retirement	0.00	0.00	0.00	22,973.00	0.00	0.00
19-541-5106	KPERS	21,207.47	28,546.42	39,800.31	41,397.00	45,000.00	41,521.00
19-541-5111	Life Insurance	301.86	359.28	482.74	489.00	489.00	483.00
19-541-5112	Medical/Dental Insurance	50,009.70	74,877.22	106,461.02	129,472.00	120,000.00	134,616.00
19-541-5113	Unemployment Insurance	-4,915.66	10.45	772.89	2,307.00	2,307.00	2,307.00
19-541-5114	Workers Comp	14,042.19	14,560.28	16,446.72	29,630.00	24,626.00	29,997.00
19-541-5202	Employment Services	3,788.38	3,811.41	775.92	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	2,324.39	331.26	0.00	300.00	300.00	300.00

<u>Account Number</u>	<u>Account Name</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted Budget</u>	<u>2021 Working Budget</u>	<u>2022 Adopted Budget</u>
19-541-5204	Training/Seminars/Conferences	1,950.00	375.00	0.00	300.00	300.00	300.00
19-541-5205	Dues/Memberships	534.15	506.90	442.08	500.00	500.00	600.00
19-541-5206	Employee Appreciation	146.47	20.00	255.00	0.00	0.00	0.00
<b>Personnel Services Totals:</b>		<b>557,620.00</b>	<b>533,550.61</b>	<b>616,462.70</b>	<b>665,264.00</b>	<b>652,458.00</b>	<b>649,052.00</b>
<b>600 - Contractual</b>							
19-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	14,500.00	14,500.00
19-209-6214	Other Professional Services	430.49	489.15	48.00	425.00	425.00	425.00
19-209-6305	Service Charges	11,957.85	12,626.59	14,430.33	12,000.00	18,000.00	15,500.00
19-541-6102	Electricity	4,683.07	4,619.17	4,445.40	5,000.00	5,000.00	5,000.00
19-541-6103	Natural Gas	3,881.51	2,574.82	2,861.77	4,000.00	4,000.00	5,000.00
19-541-6104	Telephone	400.47	560.64	648.59	500.00	700.00	700.00
19-541-6105	Other Utility Services	2,074.10	1,798.70	2,294.72	2,000.00	2,000.00	2,500.00
19-541-6212	Payments to Contractors	239,381.87	248,399.62	314,857.07	350,000.00	350,000.00	350,000.00
19-541-6214	Other Professional Services	35,460.01	70,152.28	30,328.95	48,000.00	48,000.00	35,000.00
19-541-6215	Other Insurances	11,413.73	13,047.95	10,100.57	7,500.00	7,500.00	11,000.00
19-541-6218	Claims/Losses	64.04	5,535.55	0.00	2,000.00	2,000.00	1,500.00
19-541-6301	Advertising	520.21	307.98	0.00	500.00	500.00	500.00
19-541-6302	Equip Rental/Maintenance Contract	1,441.97	385.00	323.00	1,600.00	1,600.00	1,600.00
19-541-6303	License Fees	37.00	0.00	13.00	50.00	50.00	50.00
<b>Contractual Totals:</b>		<b>311,746.32</b>	<b>360,497.45</b>	<b>382,351.40</b>	<b>433,575.00</b>	<b>454,275.00</b>	<b>443,275.00</b>
<b>710 - Commodities</b>							
19-209-7100	Office Supplies/Publications	691.46	1,388.83	968.99	600.00	600.00	1,000.00
19-209-7110	Postage/Shipping	4,700.00	4,800.00	6,150.22	5,000.00	12,000.00	12,000.00
19-541-7100	Office Supplies/Publications	574.30	596.12	236.41	500.00	500.00	300.00
19-541-7101	Other Supplies/Tools	23,056.94	27,825.02	38,117.72	40,000.00	40,000.00	40,000.00
19-541-7102	Clothing/Uniforms	6,483.17	7,830.03	6,620.92	7,000.00	7,000.00	7,200.00
19-541-7103	Food Supply	9.98	0.00	0.00	0.00	0.00	0.00
19-541-7110	Postage/Shipping	50.00	34.07	36.67	50.00	50.00	50.00
19-541-7200	Fuel/Oil	59,186.46	61,715.07	47,226.27	60,000.00	60,000.00	65,000.00
19-541-7201	Equipment Repair/Parts/Maintenanc	10,794.93	22,153.34	25,346.37	30,000.00	37,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	37,131.68	27,077.81	9,588.15	30,000.00	20,000.00	20,000.00
19-541-7204	Building Materials/Repairs	11,548.96	7,414.70	15,573.63	10,000.00	10,000.00	10,000.00
<b>Commodities Totals:</b>		<b>154,227.88</b>	<b>160,834.99</b>	<b>149,865.35</b>	<b>183,150.00</b>	<b>187,150.00</b>	<b>185,550.00</b>
<b>740 - Capital Outlay</b>							
19-209-7405	Machinery/Equipment	1,709.16	0.00	0.00	0.00	0.00	0.00
19-209-7504	Computer Equipment	400.00	939.24	1,356.11	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	8,019.81	11,605.06	9,359.33	11,500.00	11,500.00	12,500.00
19-541-7403	Motor Vehicles	25,500.00	13,249.50	215,284.00	0.00	0.00	128,000.00
19-541-7405	Machinery/Equipment	13,900.00	52,175.24	1,176.60	0.00	0.00	0.00
19-541-7504	Computer Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
<b>Capital Outlay Totals:</b>		<b>49,528.97</b>	<b>77,969.04</b>	<b>227,176.04</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>143,000.00</b>
<b>800 - Transfers</b>							
19-880-8000	Transfer to Other Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
19-880-8002	Transfer to CIP	7,563.59	0.00	0.00	0.00	0.00	0.00
<b>Transfers Totals:</b>		<b>207,563.59</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
<b>Expense Totals:</b>		<b>1,280,686.76</b>	<b>1,332,852.09</b>	<b>1,575,855.49</b>	<b>1,495,989.00</b>	<b>1,507,883.00</b>	<b>1,620,877.00</b>
<b>19 - SANITATION FUND Totals:</b>		<b>234,785.51</b>	<b>136,505.49</b>	<b>-44,266.17</b>	<b>-16,789.00</b>	<b>18,568.00</b>	<b>-100,377.00</b>

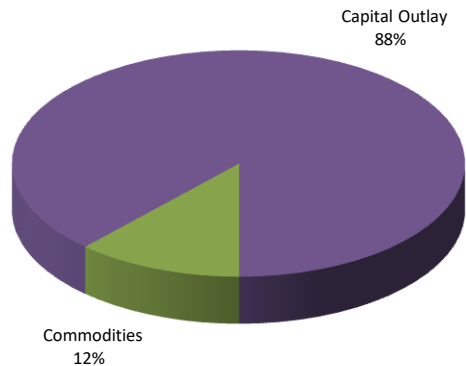
**Special Recreation Fund- 20  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	29,071	26,979	25,610	32,608	35,614	32,614
<b>Receipts:</b>						
Taxes	11,908	12,867	10,092	13,460	10,000	9,600
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>11,908</b>	<b>12,867</b>	<b>10,092</b>	<b>13,460</b>	<b>10,000</b>	<b>9,600</b>
<b>Total Available</b>	<b>40,979</b>	<b>39,846</b>	<b>35,702</b>	<b>46,068</b>	<b>45,614</b>	<b>42,214</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	14,000	5,248	-	-	8,000	-
Commodities	-	8,988	88	5,000	5,000	5,000
Capital Outlay	-	-	-	41,068	-	37,214
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,000</b>	<b>14,236</b>	<b>88</b>	<b>46,068</b>	<b>13,000</b>	<b>42,214</b>
Receipts Over(Under) Expenditures	(2,092)	(1,369)	10,004	(32,608)	(3,000)	(32,614)
Unencumbered Cash December 31	26,979	25,610	35,614	-	32,614	-

**2022 Receipts**



**2022 Expenditures**

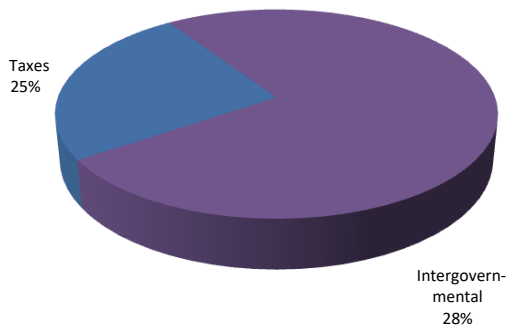


<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>20 - SPECIAL RECREATION FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
20-100-4125	Liquor Enforcement Tax	11,908.08	12,866.90	10,092.07	13,460.00	10,000.00	9,600.00
	<b>Taxes Totals:</b>	<b>11,908.08</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>13,460.00</b>	<b>10,000.00</b>	<b>9,600.00</b>
	<b>Revenue Totals:</b>	<b>11,908.08</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>13,460.00</b>	<b>10,000.00</b>	<b>9,600.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
20-530-6214	Other Professional Services	14,000.00	5,248.00	0.00	0.00	8,000.00	0.00
	<b>Contractual Totals:</b>	<b>14,000.00</b>	<b>5,248.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
20-530-7101	Other Supplies/Tools	0.00	8,987.92	88.11	5,000.00	5,000.00	5,000.00
	<b>Commodities Totals:</b>	<b>0.00</b>	<b>8,987.92</b>	<b>88.11</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>740 - Capital Outlay</b>							
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	41,068.00	0.00	37,214.00
	<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41,068.00</b>	<b>0.00</b>	<b>37,214.00</b>
	<b>Expense Totals:</b>	<b>14,000.00</b>	<b>14,235.92</b>	<b>88.11</b>	<b>46,068.00</b>	<b>13,000.00</b>	<b>42,214.00</b>
	<b>20 - SPECIAL RECREATION FUND Totals:</b>	<b>-2,091.92</b>	<b>-1,369.02</b>	<b>10,003.96</b>	<b>-32,608.00</b>	<b>-3,000.00</b>	<b>-32,614.00</b>

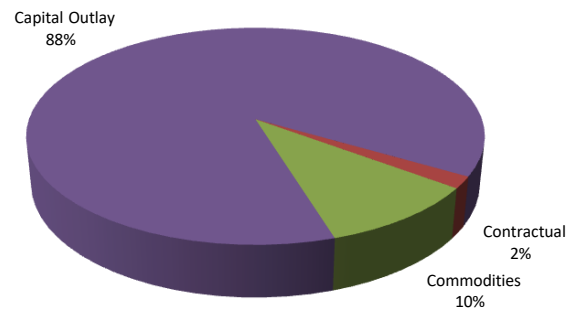
**Special Street Fund-21  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	293,280	486,014	684,792	604,720	785,482	762,150
<b>Receipts:</b>						
Taxes	380,182	377,382	356,641	307,780	347,190	345,320
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	337,196	127,191	282	445,000	128,786	1,033,000
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	6	111	6,144	-	20,192	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>717,384</b>	<b>504,683</b>	<b>363,067</b>	<b>752,780</b>	<b>496,168</b>	<b>1,378,320</b>
<b>Total Available</b>	<b>1,010,664</b>	<b>990,697</b>	<b>1,047,859</b>	<b>1,357,500</b>	<b>1,281,650</b>	<b>2,140,470</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	201,657	26,936	49,531	65,000	65,000	35,000
Commodities	76,858	195,887	157,022	174,500	174,500	201,000
Capital Outlay	53,822	83,082	55,824	1,118,000	280,000	1,755,000
Transfers	192,313	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>524,650</b>	<b>305,905</b>	<b>262,377</b>	<b>1,357,500</b>	<b>519,500</b>	<b>1,991,000</b>
Receipts Over(Under) Expenditures	192,734	198,778	100,690	(604,720)	(23,332)	(612,680)
Unencumbered Cash December 31	486,014	684,792	785,482	-	762,150	149,470

**2022 Receipts**



**2022 Expenditures**

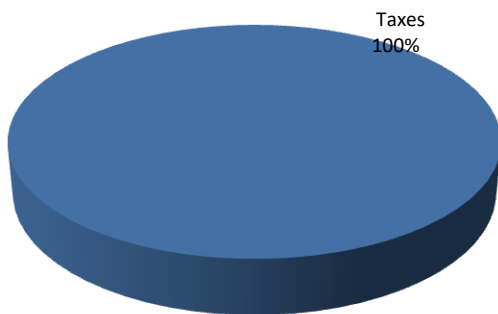


<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>21 - SPECIAL STREET FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
21-100-4126	Highway/Gas Tax	325,451.43	323,989.07	305,269.29	268,200.00	301,700.00	300,070.00
21-100-4136	County Gas Tax	54,731.53	53,392.52	51,371.43	39,580.00	45,490.00	45,250.00
	<b>Taxes Totals:</b>	<b>380,182.96</b>	<b>377,381.59</b>	<b>356,640.72</b>	<b>307,780.00</b>	<b>347,190.00</b>	<b>345,320.00</b>
<b>440 - Intergovernmental</b>							
21-100-4461	Miscellaneous Grants	337,195.66	127,190.83	281.50	445,000.00	128,786.00	1,033,000.00
	<b>Intergovernmental Totals:</b>	<b>337,195.66</b>	<b>127,190.83</b>	<b>281.50</b>	<b>445,000.00</b>	<b>128,786.00</b>	<b>1,033,000.00</b>
<b>470 - Other Revenue Sources</b>							
21-100-4700	Refund of Expenditure	5.76	110.60	1,497.41	0.00	20,192.00	0.00
21-542-4702	Insurance Recovery	0.00	0.00	4,646.88	0.00	0.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>5.76</b>	<b>110.60</b>	<b>6,144.29</b>	<b>0.00</b>	<b>20,192.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>717,384.38</b>	<b>504,683.02</b>	<b>363,066.51</b>	<b>752,780.00</b>	<b>496,168.00</b>	<b>1,378,320.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
21-542-6212	Payments to Contractors	181,483.91	24,185.00	19,500.00	60,000.00	60,000.00	25,000.00
21-542-6214	Other Professional Services	20,173.01	2,751.00	18,995.26	5,000.00	5,000.00	10,000.00
21-542-6218	Claims/Losses	0.00	0.00	4,160.27	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	0.00	0.00	6,876.00	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>201,656.92</b>	<b>26,936.00</b>	<b>49,531.53</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>35,000.00</b>
<b>710 - Commodities</b>							
21-542-7200	Fuel/Oil	30,003.64	39,083.88	26,310.80	35,000.00	35,000.00	35,000.00
21-542-7201	Equipment Repair/Parts/Maintenanc	36,684.50	66,695.93	30,231.90	50,000.00	50,000.00	57,000.00
21-542-7202	Motor Vehicle Repair/Parts	6,161.65	5,871.29	18,674.78	18,000.00	18,000.00	23,000.00
21-542-7204	Building Materials/Repairs	1,249.16	1,417.53	0.00	1,500.00	1,500.00	1,000.00
21-542-7205	Materials	2,758.85	82,818.56	81,804.41	70,000.00	70,000.00	85,000.00
	<b>Commodities Totals:</b>	<b>76,857.80</b>	<b>195,887.19</b>	<b>157,021.89</b>	<b>174,500.00</b>	<b>174,500.00</b>	<b>201,000.00</b>
<b>740 - Capital Outlay</b>							
21-542-7402	Capital Improvement	0.00	0.00	0.00	858,000.00	70,000.00	1,330,000.00
21-542-7403	Motor Vehicles	47,227.00	30,907.00	0.00	240,000.00	190,000.00	220,000.00
21-542-7405	Machinery/Equipment	6,595.00	52,175.23	55,823.82	20,000.00	20,000.00	205,000.00
	<b>Capital Outlay Totals:</b>	<b>53,822.00</b>	<b>83,082.23</b>	<b>55,823.82</b>	<b>1,118,000.00</b>	<b>280,000.00</b>	<b>1,755,000.00</b>
<b>800 - Transfers</b>							
21-542-8002	Transfer to CIP	192,312.03	0.00	0.00	0.00	0.00	0.00
	<b>Transfers Totals:</b>	<b>192,312.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense Totals:</b>	<b>524,648.75</b>	<b>305,905.42</b>	<b>262,377.24</b>	<b>1,357,500.00</b>	<b>519,500.00</b>	<b>1,991,000.00</b>
	<b>21 - SPECIAL STREET FUND Totals:</b>	<b>192,735.63</b>	<b>198,777.60</b>	<b>100,689.27</b>	<b>-604,720.00</b>	<b>-23,332.00</b>	<b>-612,680.00</b>

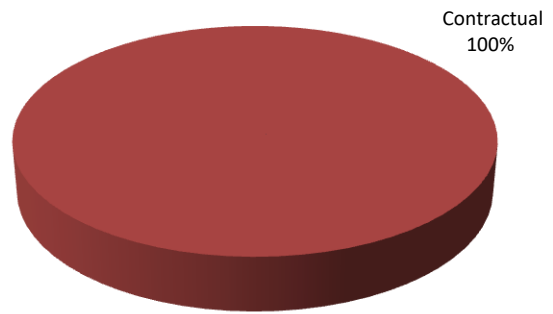
**Tourism & Convention Fund- 23**  
**Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	24,463	19,691	28,107	9,145	28,280	24,135
<b>Receipts:</b>						
Taxes	120,871	142,909	127,670	130,000	130,000	130,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	5,000	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>120,871</b>	<b>142,909</b>	<b>127,670</b>	<b>130,000</b>	<b>135,000</b>	<b>130,000</b>
<b>Total Available</b>	<b>145,334</b>	<b>162,600</b>	<b>155,777</b>	<b>139,145</b>	<b>163,280</b>	<b>154,135</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	125,643	134,493	127,497	139,145	139,145	154,135
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>125,643</b>	<b>134,493</b>	<b>127,497</b>	<b>139,145</b>	<b>139,145</b>	<b>154,135</b>
Receipts Over(Under) Expenditures	(4,772)	8,416	173	(9,145)	(4,145)	(24,135)
Unencumbered Cash December 31	19,691	28,107	28,280	-	24,135	-

**2022 Receipts**



**2022 Expenditures**



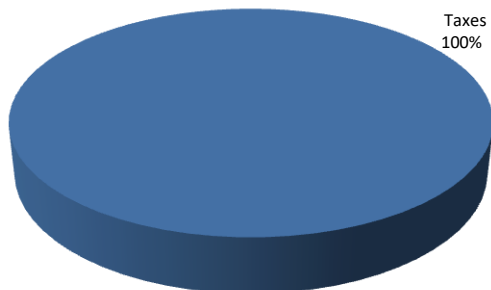


<u>Account Number</u>	<u>Account Name</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted Budget</u>	<u>2021 Working Budget</u>	<u>2022 Adopted Budget</u>
<b>23 - CONVENTION AND TOURISM FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
23-100-4127	Transient Guest Tax	120,871.43	142,909.01	127,670.19	130,000.00	130,000.00	130,000.00
	<b>Taxes Totals:</b>	<b>120,871.43</b>	<b>142,909.01</b>	<b>127,670.19</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>
<b>470 - Other Revenue Sources</b>							
23-773-4701	Contributions/Donations	0.00	0.00	0.00	0.00	5,000.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>120,871.43</b>	<b>142,909.01</b>	<b>127,670.19</b>	<b>130,000.00</b>	<b>135,000.00</b>	<b>130,000.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
23-773-6212	Payments to Contractors	70,642.57	73,269.23	48,997.10	55,000.00	55,000.00	55,000.00
23-773-6214	Other Professional Services	0.00	0.00	0.00	9,145.00	9,145.00	9,135.00
23-773-6217	Contributions	55,000.00	58,723.49	75,000.00	75,000.00	75,000.00	90,000.00
23-773-6301	Advertising	0.00	2,500.00	3,500.00	0.00	0.00	0.00
	<b>Contractual Totals:</b>	<b>125,642.57</b>	<b>134,492.72</b>	<b>127,497.10</b>	<b>139,145.00</b>	<b>139,145.00</b>	<b>154,135.00</b>
	<b>Expense Totals:</b>	<b>125,642.57</b>	<b>134,492.72</b>	<b>127,497.10</b>	<b>139,145.00</b>	<b>139,145.00</b>	<b>154,135.00</b>
<b>23 - CONVENTION AND TOURISM FUND Totals:</b>		<b>-4,771.14</b>	<b>8,416.29</b>	<b>173.09</b>	<b>-9,145.00</b>	<b>-4,145.00</b>	<b>-24,135.00</b>

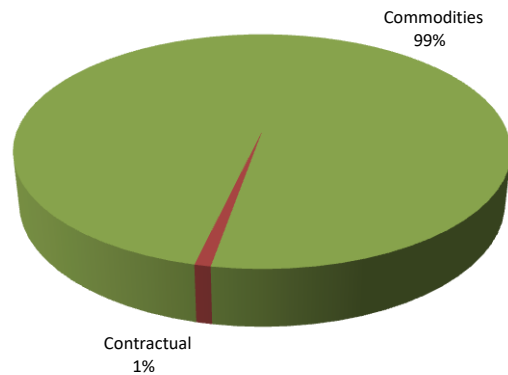
**Special Alcohol Fund- 26  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	74,243	82,456	84,816	77,064	93,482	101,682
<b>Receipts:</b>						
Taxes	11,908	12,867	10,092	13,460	10,000	9,600
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	10,284	4,600	1,450	-	200	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>22,192</b>	<b>17,467</b>	<b>11,542</b>	<b>13,460</b>	<b>10,200</b>	<b>9,600</b>
<b>Total Available</b>	<b>96,435</b>	<b>99,923</b>	<b>96,358</b>	<b>90,524</b>	<b>103,682</b>	<b>111,282</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	1,000	1,000	1,000	1,000	1,000
Commodities	13,979	14,107	1,876	89,524	1,000	110,282
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>13,979</b>	<b>15,107</b>	<b>2,876</b>	<b>90,524</b>	<b>2,000</b>	<b>111,282</b>
Receipts Over(Under) Expenditures	8,213	2,360	8,666	(77,064)	8,200	(101,682)
Unencumbered Cash December 31	82,456	84,816	93,482	-	101,682	0

**2022 Receipts**



**2022 Expenditures**

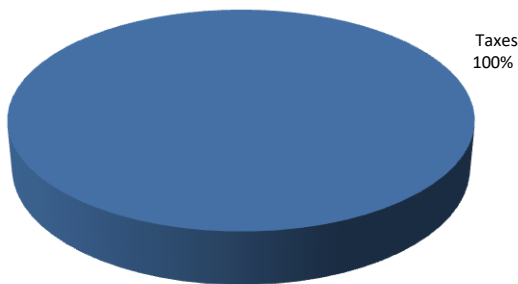


<u>Account Number</u>	<u>Account Name</u>	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Working Budget	2022 Adopted Budget
<b>26 - SPECIAL ALCOHOL FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
26-100-4125	Liquor Enforcement Tax	11,908.08	12,866.90	10,092.07	13,460.00	10,000.00	9,600.00
<b>Taxes Totals:</b>		<b>11,908.08</b>	<b>12,866.90</b>	<b>10,092.07</b>	<b>13,460.00</b>	<b>10,000.00</b>	<b>9,600.00</b>
<b>470 - Other Revenue Sources</b>							
26-100-4701	Contributions/Donations	10,283.50	4,600.00	1,450.00	0.00	200.00	0.00
<b>Other Revenue Sources Totals:</b>		<b>10,283.50</b>	<b>4,600.00</b>	<b>1,450.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>Revenue Totals:</b>		<b>22,191.58</b>	<b>17,466.90</b>	<b>11,542.07</b>	<b>13,460.00</b>	<b>10,200.00</b>	<b>9,600.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
26-100-6217	Contributions	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
<b>Contractual Totals:</b>		<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>710 - Commodities</b>							
26-100-7101	Other Supplies/Tools	13,978.53	14,106.77	1,876.12	89,524.00	1,000.00	110,282.00
<b>Commodities Totals:</b>		<b>13,978.53</b>	<b>14,106.77</b>	<b>1,876.12</b>	<b>89,524.00</b>	<b>1,000.00</b>	<b>110,282.00</b>
<b>Expense Totals:</b>		<b>13,978.53</b>	<b>15,106.77</b>	<b>2,876.12</b>	<b>90,524.00</b>	<b>2,000.00</b>	<b>111,282.00</b>
<b>26 - SPECIAL ALCOHOL FUND Totals:</b>		<b>8,213.05</b>	<b>2,360.13</b>	<b>8,665.95</b>	<b>-77,064.00</b>	<b>8,200.00</b>	<b>-101,682.00</b>

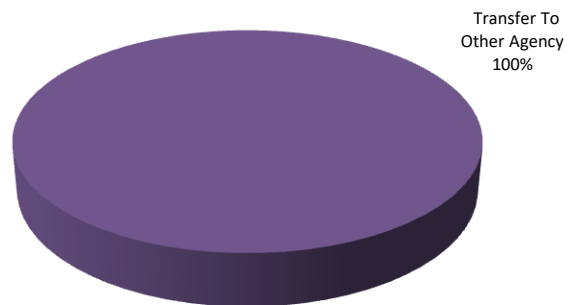
**Public Library Fund-27  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	-	-	-	-	-	-
<b>Receipts:</b>						
Taxes	347,293	364,784	372,485	384,950	389,348	401,700
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>347,293</b>	<b>364,784</b>	<b>372,485</b>	<b>384,950</b>	<b>389,348</b>	<b>401,700</b>
<b>Total Available</b>	<b>347,293</b>	<b>364,784</b>	<b>372,485</b>	<b>384,950</b>	<b>389,348</b>	<b>401,700</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	347,293	364,784	372,485	384,950	389,348	401,700
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>347,293</b>	<b>364,784</b>	<b>372,485</b>	<b>384,950</b>	<b>389,348</b>	<b>401,700</b>
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

**2022 Receipts**



**2022 Expenditures**

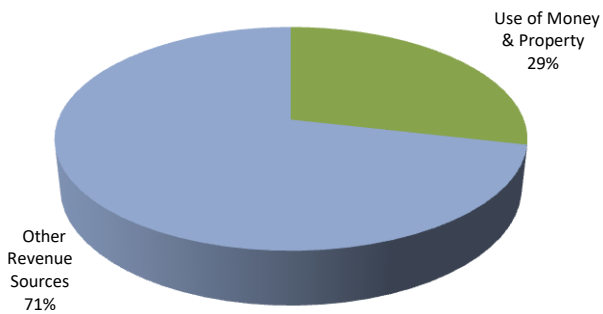


<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>27 - PUBLIC LIBRARY FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
27-100-4100	Neighborhood Revitalization	-8,461.12	-9,532.11	-9,191.11	-9,750.00	-9,750.00	-15,000.00
27-100-4101	Current Property Tax	300,805.04	312,262.78	318,478.28	331,932.00	336,330.00	352,692.00
27-100-4102	Motor Vehicle Tax	43,811.30	44,703.61	46,200.10	49,188.00	49,188.00	50,386.00
27-100-4103	RV Tax	406.52	387.42	383.55	451.00	451.00	447.00
27-100-4104	16/20 M Veh	908.52	821.51	800.89	415.00	415.00	464.00
27-100-4106	Delinquent Property Tax	9,818.51	16,138.48	15,810.61	12,000.00	12,000.00	12,000.00
27-100-4107	Excise Tax	3.80	2.41	2.68	0.00	0.00	0.00
27-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	714.00	714.00	711.00
	<b>Taxes Totals:</b>	<b>347,292.57</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>384,950.00</b>	<b>389,348.00</b>	<b>401,700.00</b>
	<b>Revenue Totals:</b>	<b>347,292.57</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>384,950.00</b>	<b>389,348.00</b>	<b>401,700.00</b>
<b>5 - Expense</b>							
<b>800 - Transfers</b>							
27-100-8110	Distribution to Other Agency	347,292.57	364,784.10	372,485.00	384,950.00	389,348.00	401,700.00
	<b>Transfers Totals:</b>	<b>347,292.57</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>384,950.00</b>	<b>389,348.00</b>	<b>401,700.00</b>
	<b>Expense Totals:</b>	<b>347,292.57</b>	<b>364,784.10</b>	<b>372,485.00</b>	<b>384,950.00</b>	<b>389,348.00</b>	<b>401,700.00</b>
	<b>27 - PUBLIC LIBRARY FUND Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

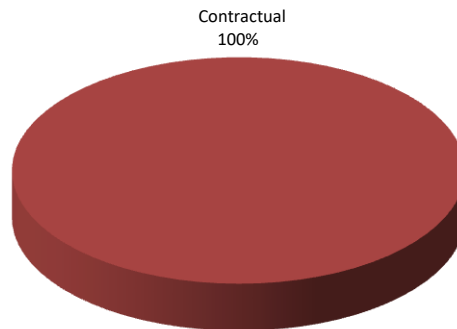
**Land Bank Fund-31  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	-	-	-	-	986	986
<b>Receipts:</b>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	1,000	-	1,000
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	1,000	2,500	-	2,500
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>
<b>Total Available</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>3,500</b>	<b>986</b>	<b>4,486</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	14	3,500	-	4,486
Commodities	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>3,500</b>	<b>-</b>	<b>4,486</b>
Receipts Over(Under) Expenditures	-	-	986	-	-	(986)
Unencumbered Cash December 31	-	-	986	-	986	0

**2022 Receipts**



**2022 Expenditures**

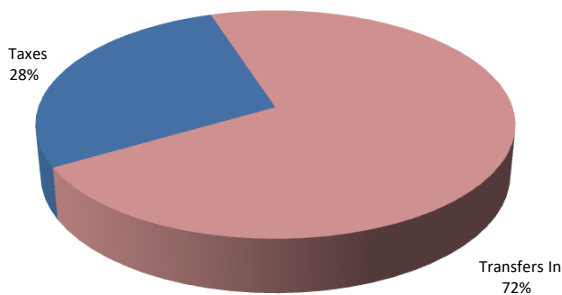


<u>Account Number</u>	<u>Account Name</u>	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Working Budget	2022 Adopted Budget
<b>31 - LAND BANK</b>							
<b>4 - Revenue</b>							
<b>430 - Use of Money &amp; Property</b>							
31-100-4349	Rental Income	0.00	0.00	0.00	1,000.00	0.00	1,000.00
	<b>Use of Money &amp; Property Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>470 - Other Revenue Sources</b>							
31-100-4810	Sale of Property	0.00	0.00	1,000.00	2,500.00	0.00	2,500.00
	<b>Other Revenue Sources Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
31-100-6210	Legal Services	0.00	0.00	13.79	3,500.00	0.00	4,486.00
	<b>Contractual Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>13.79</b>	<b>3,500.00</b>	<b>0.00</b>	<b>4,486.00</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>13.79</b>	<b>3,500.00</b>	<b>0.00</b>	<b>4,486.00</b>
	<b>31 - LAND BANK Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>986.21</b>	<b>0.00</b>	<b>0.00</b>	<b>-986.00</b>

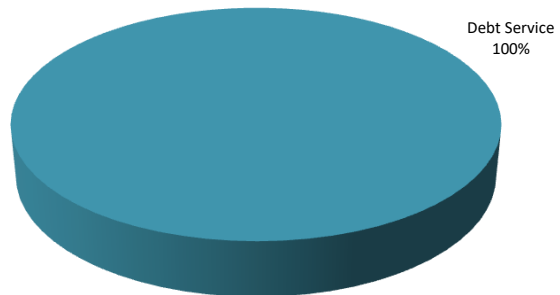
**Bond & Interest Fund-43  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	164,474	80,854	129,681	264,674	254,022	88,271
<b>Receipts:</b>						
Taxes	891,465	700,957	686,640	408,711	411,429	587,504
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	23,094,936	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	150,000	150,000	-	-	-	-
Transfers In	-	-	-	-	-	1,490,250
<b>Total Receipts</b>	<b>1,041,465</b>	<b>850,957</b>	<b>23,781,576</b>	<b>408,711</b>	<b>411,429</b>	<b>2,077,754</b>
<b>Total Available</b>	<b>1,205,939</b>	<b>931,811</b>	<b>23,911,257</b>	<b>673,385</b>	<b>665,451</b>	<b>2,166,025</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	1,125,085	802,130	23,657,235	673,385	577,180	2,166,025
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,125,085</b>	<b>802,130</b>	<b>23,657,235</b>	<b>673,385</b>	<b>577,180</b>	<b>2,166,025</b>
Receipts Over(Under) Expenditures	(83,620)	48,827	124,341	(264,674)	(165,751)	(88,271)
Unencumbered Cash December 31	80,854	129,681	254,022	-	88,271	-

**2022 Receipts**



**2022 Expenditures**



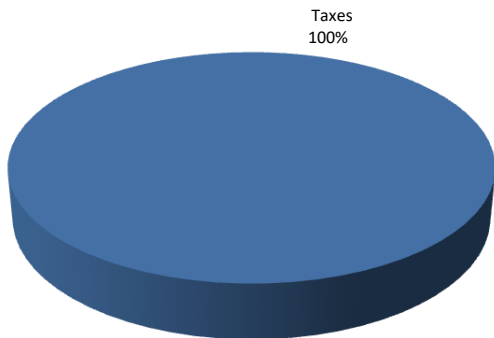


<u>Account Number</u>	<u>Account Name</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Adopted Budget</u>	<u>2021 Working Budget</u>	<u>2022 Adopted Budget</u>
<b>43 - BOND &amp; INTEREST FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
43-100-4100	Neighborhood Revitalization	-21,175.95	-17,103.75	-16,774.30	-17,296.00	-17,296.00	-25,000.00
43-100-4101	Current Property Tax	751,327.79	560,342.24	581,305.07	303,357.00	307,377.00	529,974.00
43-100-4102	Motor Vehicle Tax	129,796.43	112,464.32	84,286.48	89,767.00	89,767.00	46,048.00
43-100-4103	RV Tax	1,202.79	972.09	693.08	824.00	824.00	408.00
43-100-4104	16/20 M Veh	2,643.71	2,134.81	1,553.47	757.00	757.00	424.00
43-100-4106	Delinquent Property Tax	27,659.43	42,141.06	35,571.71	30,000.00	30,000.00	35,000.00
43-100-4107	Excise Tax	10.27	6.47	4.81	0.00	0.00	0.00
43-100-4108	Commercial Vehicle Tax	0.00	0.00	0.00	1,302.00	0.00	650.00
	<b>Taxes Totals:</b>	<b>891,464.47</b>	<b>700,957.24</b>	<b>686,640.32</b>	<b>408,711.00</b>	<b>411,429.00</b>	<b>587,504.00</b>
<b>440 - Intergovernmental</b>							
43-100-4420	Sale of Bonds	0.00	0.00	21,840,000.00	0.00	0.00	0.00
43-100-4421	Premium on Sale of Bonds	0.00	0.00	1,254,935.80	0.00	0.00	0.00
	<b>Intergovernmental Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>23,094,935.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>470 - Other Revenue Sources</b>							
43-100-4900	Transfer from Other Fund	150,000.00	150,000.00	0.00	0.00	0.00	1,490,250.00
	<b>Other Revenue Sources Totals:</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,490,250.00</b>
	<b>Revenue Totals:</b>	<b>1,041,464.47</b>	<b>850,957.24</b>	<b>23,781,576.12</b>	<b>408,711.00</b>	<b>411,429.00</b>	<b>2,077,754.00</b>
<b>5 - Expense</b>							
<b>900 - Debt Service</b>							
43-100-9101	Interest Payment	0.00	0.00	113,735.88	0.00	0.00	0.00
43-100-9102	Bond/Note Fees	0.00	0.00	373,361.40	0.00	0.00	0.00
43-100-9105	Loan Principal	0.00	0.00	314,842.41	0.00	0.00	0.00
43-100-9200	Emergency Reserve	0.00	0.00	22,284,285.52	100,000.00	0.00	100,000.00
43-880-9100	Principal Payment	1,025,000.00	730,000.00	515,000.00	525,000.00	525,000.00	1,595,000.00
43-880-9101	Interest Payment	100,085.00	72,130.00	56,010.00	48,285.00	52,080.00	470,925.00
43-880-9103	Agency Fees	0.00	0.00	0.00	100.00	100.00	100.00
	<b>Debt Service Totals:</b>	<b>1,125,085.00</b>	<b>802,130.00</b>	<b>23,657,235.21</b>	<b>673,385.00</b>	<b>577,180.00</b>	<b>2,166,025.00</b>
	<b>Expense Totals:</b>	<b>1,125,085.00</b>	<b>802,130.00</b>	<b>23,657,235.21</b>	<b>673,385.00</b>	<b>577,180.00</b>	<b>2,166,025.00</b>
	<b>43 - BOND &amp; INTEREST FUND Totals:</b>	<b>-83,620.53</b>	<b>48,827.24</b>	<b>124,340.91</b>	<b>-264,674.00</b>	<b>-165,751.00</b>	<b>-88,271.00</b>

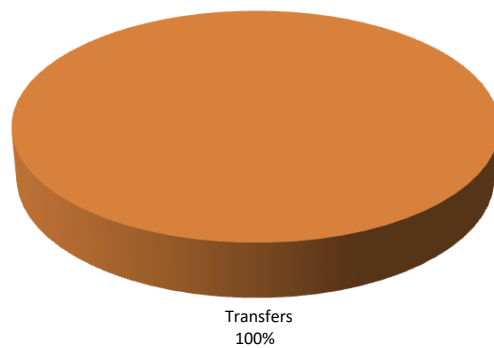
**Healthcare Sales Tax -44  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	-	-	-	-	-	-
<b>Receipts:</b>						
Taxes	-	1,349,831	1,777,503	1,617,000	1,617,000	1,939,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	3,189,695	-	79,000	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>-</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,696,000</b>	<b>1,617,000</b>	<b>1,939,000</b>
<b>Total Available</b>	<b>-</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,696,000</b>	<b>1,617,000</b>	<b>1,939,000</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	4,539,526	1,777,503	1,696,000	1,617,000	1,939,000
<b>Total Expenditures</b>	<b>-</b>	<b>4,539,526</b>	<b>1,777,503</b>	<b>1,696,000</b>	<b>1,617,000</b>	<b>1,939,000</b>
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

**2022 Receipts**



**2022 Expenditures**

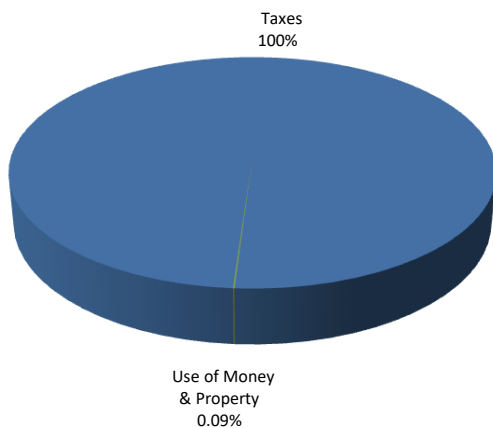


<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>44 - HEALTHCARE SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
44-100-4111	Pledged Debt Sales Tax-95%	0.00	1,349,830.95	1,715,170.27	1,501,000.00	1,501,000.00	1,750,000.00
44-100-4112	Compensating Use Tax	0.00	0.00	62,333.14	116,000.00	116,000.00	189,000.00
	<b>Taxes Totals:</b>	<b>0.00</b>	<b>1,349,830.95</b>	<b>1,777,503.41</b>	<b>1,617,000.00</b>	<b>1,617,000.00</b>	<b>1,939,000.00</b>
<b>470 - Other Revenue Sources</b>							
44-100-4900	Transfer from Other Fund	0.00	3,189,695.32	0.00	79,000.00	0.00	0.00
	<b>Other Revenue Sources Totals:</b>	<b>0.00</b>	<b>3,189,695.32</b>	<b>0.00</b>	<b>79,000.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,696,000.00</b>	<b>1,617,000.00</b>	<b>1,939,000.00</b>
<b>5 - Expense</b>							
<b>800 - Transfers</b>							
44-100-8003	Transfer to Trustee	0.00	4,539,526.27	1,777,503.41	1,696,000.00	1,617,000.00	1,939,000.00
	<b>Transfers Totals:</b>	<b>0.00</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,696,000.00</b>	<b>1,617,000.00</b>	<b>1,939,000.00</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>4,539,526.27</b>	<b>1,777,503.41</b>	<b>1,696,000.00</b>	<b>1,617,000.00</b>	<b>1,939,000.00</b>
<b>44 - HEALTHCARE SALES TAX FUND Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

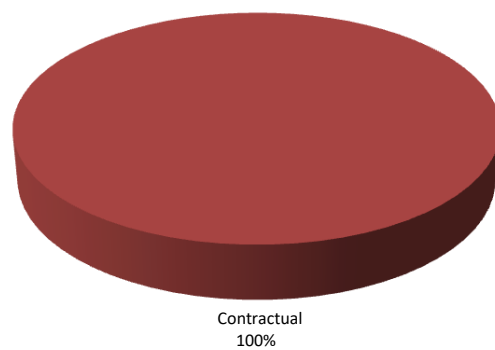
**Unpledged Healthcare Sales Tax -45  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	-	-	79,091	79,206	189,526	110,320
<b>Receipts:</b>						
Taxes	-	71,044	339,850	253,000	253,000	226,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	8,047	-	500	500	200
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	-	79,091	339,850	253,500	253,500	226,200
<b>Total Available</b>	-	79,091	418,941	332,706	443,026	336,520
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	3,000	332,706	332,706	336,520
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	226,415	-	-	-
<b>Total Expenditures</b>	-	-	229,415	332,706	332,706	336,520
Receipts Over(Under) Expenditures	-	79,091	110,435	(79,206)	(79,206)	(110,320)
Unencumbered Cash December 31	-	79,091	189,526	-	110,320	-

**2022 Receipts**



**2022 Expenditures**

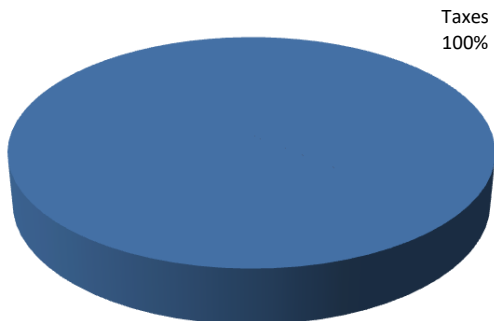


<u>Account Number</u>	<u>Account Name</u>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2021 Working Budget</b>	<b>2022 Adopted Budget</b>
<b>45 - UNPLEDGED HEALTHCARE SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
45-100-4110	Healthcare Sales Tax 5%	0.00	71,043.75	90,272.11	79,000.00	79,000.00	100,000.00
45-100-4112	Compensating Use Tax	0.00	0.00	249,332.52	174,000.00	174,000.00	126,000.00
	<b>Taxes Totals:</b>	<b>0.00</b>	<b>71,043.75</b>	<b>339,604.63</b>	<b>253,000.00</b>	<b>253,000.00</b>	<b>226,000.00</b>
<b>430 - Use of Money &amp; Property</b>							
45-100-4350	Interest Income	0.00	8,046.78	245.74	500.00	500.00	200.00
	<b>Use of Money &amp; Property Totals:</b>	<b>0.00</b>	<b>8,046.78</b>	<b>245.74</b>	<b>500.00</b>	<b>500.00</b>	<b>200.00</b>
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>79,090.53</b>	<b>339,850.37</b>	<b>253,500.00</b>	<b>253,500.00</b>	<b>226,200.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
45-100-6214	Other Professional Services	0.00	0.00	3,000.00	332,706.00	332,706.00	336,520.00
	<b>Contractual Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>332,706.00</b>	<b>332,706.00</b>	<b>336,520.00</b>
<b>800 - Transfers</b>							
45-100-8110	Distribution to Other Agency	0.00	0.00	226,414.75	0.00	0.00	0.00
	<b>Transfers Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>226,414.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Expense Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>229,414.75</b>	<b>332,706.00</b>	<b>332,706.00</b>	<b>336,520.00</b>
<b>45 - UNPLEDGED HEALTHCARE SALES TAX FUND Totals:</b>		<b>0.00</b>	<b>79,090.53</b>	<b>110,435.62</b>	<b>-79,206.00</b>	<b>-79,206.00</b>	<b>-110,320.00</b>

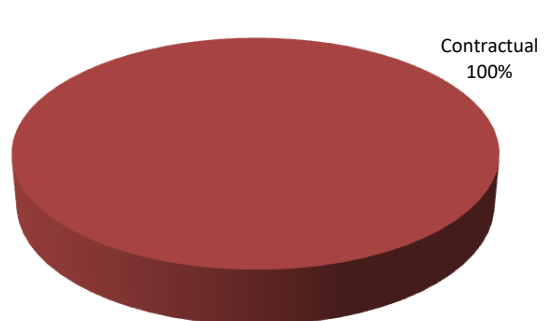
**CID Sales Tax -57  
Fiscal Year 2022**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	BUDGETED 2021	ESTIMATED 2021	BUDGETED 2022
Unencumbered Cash January 1	885	-	979	-	-	-
<b>Receipts:</b>						
Taxes	35,292	50,979	51,940	65,000	65,000	65,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>Total Receipts</b>	<b>35,292</b>	<b>50,979</b>	<b>51,940</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Total Available</b>	<b>36,177</b>	<b>50,979</b>	<b>52,919</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Contractual	36,177	50,000	52,919	65,000	65,000	65,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>36,177</b>	<b>50,000</b>	<b>52,919</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
Receipts Over(Under) Expenditures	(885)	979	(979)	-	-	-
Unencumbered Cash December 31	-	979	-	-	-	-

**2022 Receipts**



**2022 Expenditures**



<u>Account Number</u>	<u>Account Name</u>	2018 Actual	2019 Actual	2020 Actual	2021 Adopted Budget	2021 Working Budget	2022 Adopted Budget
<b>57 - CID SALES TAX FUND</b>							
<b>4 - Revenue</b>							
<b>410 - Taxes</b>							
57-100-4110	Sales Tax	35,291.97	50,978.86	51,939.79	65,000.00	65,000.00	65,000.00
	<b>Taxes Totals:</b>	<b>35,291.97</b>	<b>50,978.86</b>	<b>51,939.79</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
	<b>Revenue Totals:</b>	<b>35,291.97</b>	<b>50,978.86</b>	<b>51,939.79</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
<b>5 - Expense</b>							
<b>600 - Contractual</b>							
57-100-6212	Payments to Contractors	36,177.42	50,000.00	52,918.65	65,000.00	65,000.00	65,000.00
	<b>Contractual Totals:</b>	<b>36,177.42</b>	<b>50,000.00</b>	<b>52,918.65</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
	<b>Expense Totals:</b>	<b>36,177.42</b>	<b>50,000.00</b>	<b>52,918.65</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
	<b>57 - CID SALES TAX FUND Totals:</b>	<b>-885.45</b>	<b>978.86</b>	<b>-978.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# DEPARTMENT / DIVISION EXPENDITURES

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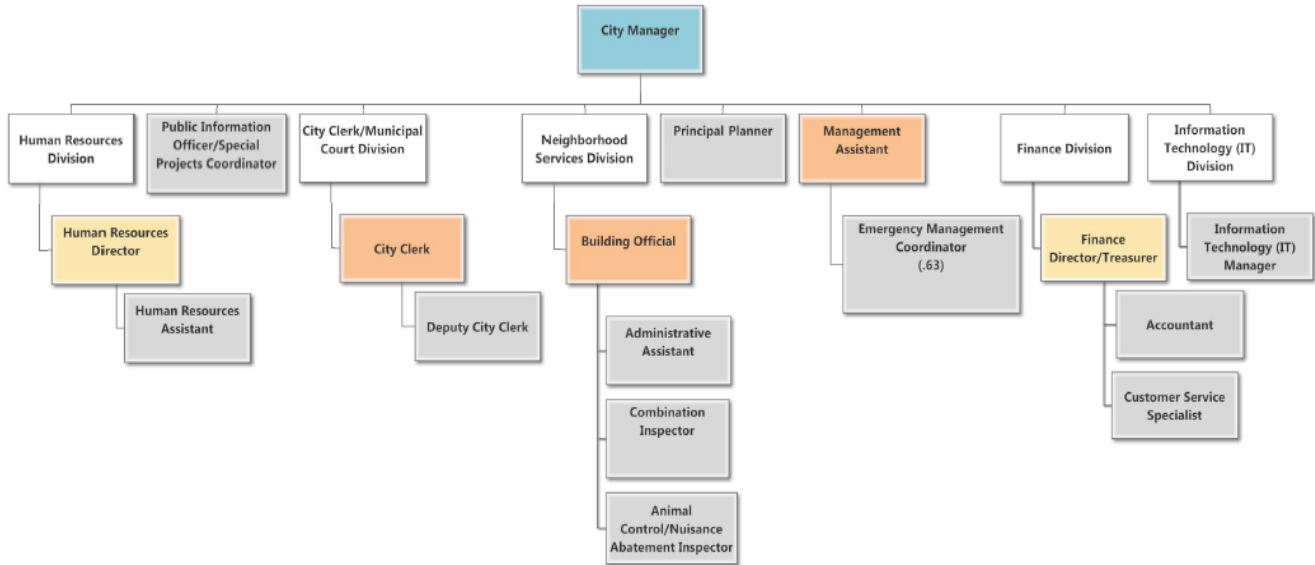




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# CITY MANAGER DEPARTMENT

City Manager Department  
17 positions  
16.63 FTE  
August 2, 2021



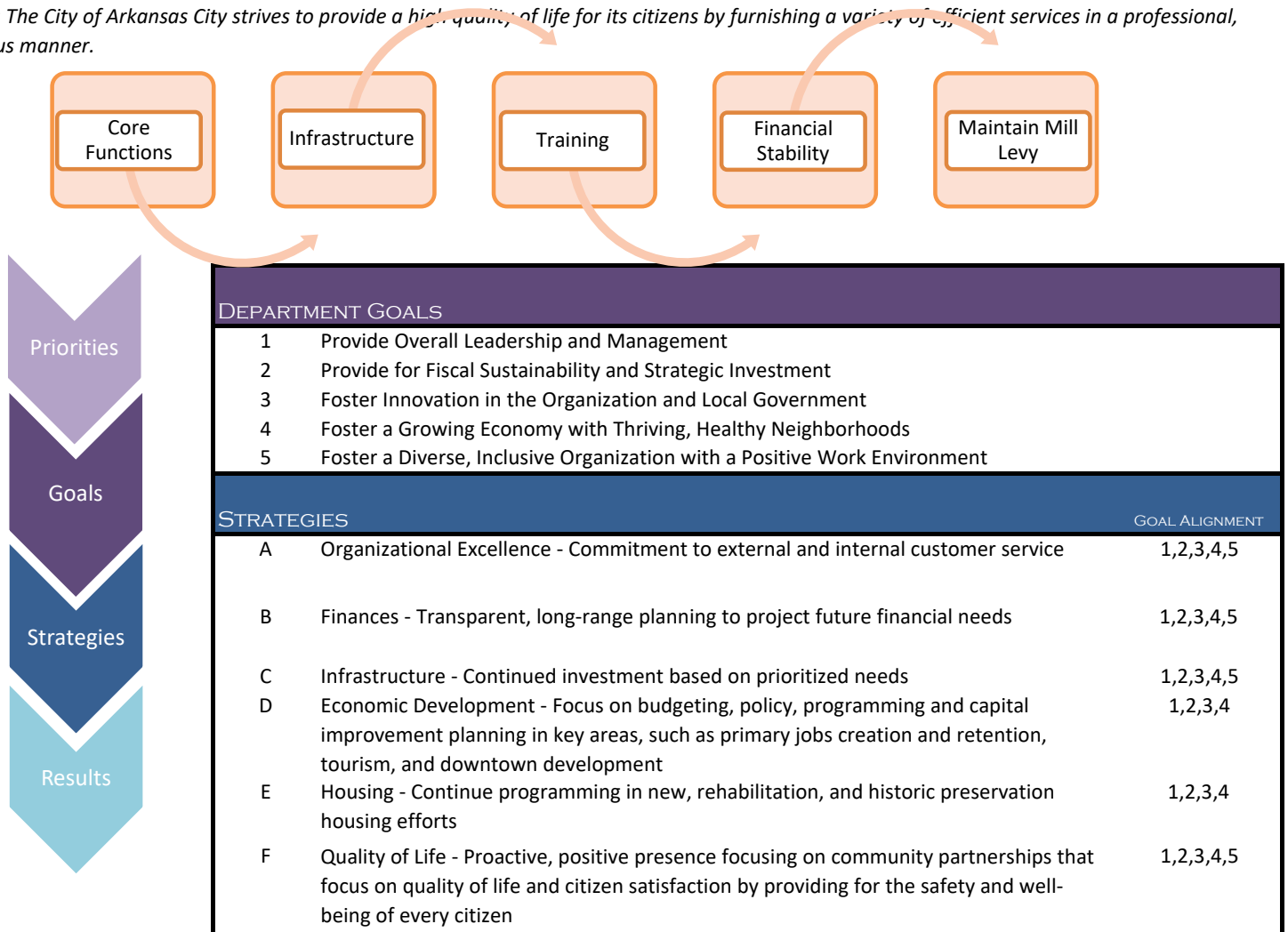
Title	Authorized Positions	FTE			
		2019	2020	2021	2022
City Manager	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Assistant	1	1	1	1	1
Finance Director/Treasurer**	1	2	2	1	1
Accountant	1	1	1	1	1
Customer Service Specialist	1	1	1	1	1
PIO/Special Projects Coordinator	1	1	1	1	1
IT Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	0	1	1	1
Building Official	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Combination Inspector	1	0	0	1	1
Animal Control/Nuisance Abatement	1	1	1	1	1
Principal Planner	1	1	1	1	1
Management Assistant*	1	0.75	0.75	1	1
Emergency Management Coordinator	1	0.63	0.63	0.63	0.63
<b>Total</b>	<b>17</b>	<b>15.38</b>	<b>16.38</b>	<b>16.63</b>	<b>16.63</b>

\*Management Assistant position was created in 2019

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

# CITY MANAGER DEPARTMENT

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



Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Percentage of advisory board seats filled	100%	90.1%	92.5%	90.3%	84.9%	96.5%	A, D, F
Number of grants applied for	10	11	13	24	10	10	B, C, D, E, F
Percentage of grants awarded	80%	72.7%	69.2%	83.3%	90.0%	90.0%	B, C, D, F

Revenue By Fund	2020 Actual	2021 Adopted	2021 Revised	2022 Adopted
Expenditures by Category				
General Fund	\$ 1,708,034.08	\$ 1,789,659.00	\$ 1,799,196.00	\$ 1,930,358.00
Water Fund	\$ 99,365.48	\$ 96,000.00	\$ 132,450.00	\$ 122,700.00
Sewer Fund	\$ 51,314.31	\$ 49,600.00	\$ 79,400.00	\$ 76,900.00
Sanitation Fund	\$ 40,562.58	\$ 34,825.00	\$ 63,375.00	\$ 62,275.00
<b>Total Revenues</b>	<b>\$ 1,899,276</b>	<b>\$ 1,970,084</b>	<b>\$ 2,074,421</b>	<b>\$ 2,192,233</b>
Personnel Services	\$ 1,209,932.95	\$ 1,240,954.00	\$ 1,222,303.00	\$ 1,306,788.00
Contractual	\$ 528,564.83	\$ 472,930.00	\$ 584,203.00	\$ 591,065.00
Commodities	\$ 77,935.83	\$ 121,200.00	\$ 156,810.00	\$ 161,780.00
Capital Outlay	\$ 82,842.84	\$ 135,000.00	\$ 111,105.00	\$ 120,000.00
Debt Service	\$ -	\$ -	\$ -	\$ 12,600.00
<b>Total Expenditures*</b>	<b>\$ 1,899,276</b>	<b>\$ 1,970,084</b>	<b>\$ 2,074,421</b>	<b>\$ 2,192,233</b>
<b>Total Positions / FTE</b>	<b>16/15.38</b>	<b>15/14.63</b>	<b>15/14.63</b>	<b>15/14.63</b>

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

# CITY MANAGER ADMINISTRATION

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

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

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

STRATEGIES		GOAL ALIGNMENT
A	Provide leadership and guidance to the citizens and employees of Arkansas City	1, 2, 3, 4, 5
B	Improve overall financial stability and improvement based on administrative controls and processes	1, 2, 3
C	Provide transparent and open communication with citizens, commissioners, and staff; post City Commission agendas at least five (5) calendar days (or 120 hours) in advance of meeting dates to enhance awareness	1, 5
D	Provide opportunities to increase citizen participation through advisory boards and committees	1, 5
E	Ensure management and staff members carry out directed policies and priorities to make the City a high-performing organization	1, 2, 3, 4, 5
F	Continue as a centralized IT function to ensure costs and resources are directly related to citizen and organization needs	1,3

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Number of City employees	115	113	113	114	115	115	A, B, E
Number of City residents per City employee	104.1	104.4	106.1	105.0	104.1	104.1	A, B, E
Number of City boards and committees	15	16	16	16	14	15	A, D
Number of City board/committee members	86	82	86	84	73	83	A, D
Regular City Commission agenda packets available (Average # hours prior to meeting)	120 hrs (5:30P Thu.)	113.6	122.6	134.3	130	130	A, C
City Facebook page reach (annual total)	30,000	25,943	11,459	47,742	33,088	40,000	A, C, D
Workstations per employee	0.70	0.72	0.72	0.71	0.70	0.70	F
IT Expenditures per workstation	\$550.00	\$366.98	\$380.42	\$551.34	\$601.94	\$550.00	F

# HUMAN RESOURCES DIVISION

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

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

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

STRATEGIES		GOAL ALIGNMENT
A	Recruit qualified applicants whose skills align with the needs of the City	1, 2, 5
B	Provide training opportunities to develop competencies and strengthen skill sets	1, 2, 5
C	Ensure employees have ethical working environments	1, 5
D	Coordinate Employee Assistance Programs with outside providers	1, 2, 5
E	Ensure compliance with all labor laws	1, 2, 5
F	Implement employee appreciation events and activities	1, 2, 5
G	Implement strategies to retain high-performing employees	1, 2, 3, 5

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Employee turnover rate	14%	17%	21%	16%	23%	20%	G
Number of employee recruitments	20	23	26	24	26	23	A
Number of applications received	500	619	632	292	255	300	A
Safety training attendance rate	50%	27%	21%	5%	9%	15%	B
Number employees on City health plan	100	104	102	109	103	105	A, G
Number of workers' comp claims	20	23	15	11	8	12	B
Number employee appreciation events	6	6	6	0*	2	6	F

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

# MUNICIPAL COURT DIVISION

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

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

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

STRATEGIES		GOAL ALIGNMENT
A	Improve overall customer service with efficient and timely processing	1
B	Monitor and adjust fines, fees, and costs	1,2
C	Utilize sentencing strategies to reduce incarceration of Municipal Court defendants	1,3
D	Resolve citation download problems and discrepancies in a timely manner	1,3

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual*	2021 Target	2022 Target	Strategy Alignment
Number of court cases filed	2,000	2,256	2,230	1,886	1,820	2,050	A, B
Number of court charges filed	2,300	3,096	3,041	2,792	2,590	2,880	A
Number of court cases closed or dismissed	2,000	3,041	2,630	2,385	2,760	2,710	A
Number of cases referred to District Court	20	51	36	27	35	40	A
Number of diversions processed	80	82	84	70	130	95	C
Total days Municipal Court held	45	48	47	40	47	47	A
Average time to enter citations into system	1 hr	10 min	10 min	10 min	10 min	10 min	A, D

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

# NEIGHBORHOOD SERVICES DIVISION

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

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

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

STRATEGIES		GOAL ALIGNMENT
A	Monitor enforcement policies and procedures; recommend amendments that will lead to faster resolution of cases	1,3,4
B	Foster public education and outreach to improve understanding of building and municipal codes and expectations	1,3
C	Use available technology to enhance customer service and communication between public and staff	1, 4
D	Promote neighborhood partnerships to ensure safer and better-maintained dwellings and cleaner neighborhoods.	1, 4

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Permits issued same day	90%	92%	95%	95%	95%	95%	A, C
Inspections completed on time	90%	91%	95%	95%	96%	96%	A, C
Total code enforcement cases	400	464	472	372	400	400	B, D
Rate of voluntary compliance	75%	68%	61%	91%	92%	93%	B, D
Rate of forced compliance	25%	29%	38%	38%	30%	25%	B, D
Percentage of abatements turned over to Cowley County for collection efforts	5%	19%	33%	28%	5%	5%	B, D

# FINANCE DIVISION

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

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

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

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

Payroll is administered on a bi-weekly basis and all accounts payable and receivable transactions are administered weekly.

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

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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Percentage of Bi-Weekly payroll transactions issued by direct deposit	99%	98.59%	99.43%	99.23%	99.5%	99.5%	F
General Fund Revenue Projection Accuracy	95%	99.08%	95.15%	91.16%	95%	96%	C
Avg Rate of Return on Investments	0.65%	1.68%	1.77%	0.60%	0.60%	0.75%	B
Avg number of calendar days to complete audit fieldwork	3	2	1	1	3	3	E
Direct debt per capita	<\$2500	\$295	\$193	\$145	\$140	\$140	A
Direct debt as % of Assessed Valuation	<30%	8.34%	3.33%	2.55%	2.50%	2.50%	A
GFOA Distinguished Budget Presentation Award: Percentage of criteria rated as outstanding (year submitted for next year)	15%	20%	25%	5%	10%	12%	A
Receive GFOA Distinguished Budget Presentation Award	100%	100%	100%	100%	100%	100%	A



<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>201 - City Commission</b>							
<b>500 - Personnel Services</b>							
01-201-5203	Travel/ Meals/ Lodging	2,076.23	1,132.15	478.84	2,500.00	2,500.00	3,000.00
01-201-5204	Training/Seminars/Conferences	865.00	960.00	530.00	1,500.00	1,500.00	1,500.00
01-201-5205	Dues/Memberships	4,523.65	4,513.46	5,322.00	5,000.00	9,500.00	12,000.00
01-201-5206	Employee Appreciation	14,513.23	12,389.48	1,944.10	14,000.00	14,000.00	14,000.00
	<b>500 - Personnel Services Totals:</b>	<b>21,978.11</b>	<b>18,995.09</b>	<b>8,274.94</b>	<b>23,000.00</b>	<b>27,500.00</b>	<b>30,500.00</b>
<b>600 - Contractual</b>							
01-201-6210	Legal Services	0.00	0.00	3,000.00	0.00	108.00	500.00
01-201-6214	Other Professional Services	2,695.52	12,883.38	24,859.00	3,000.00	15,000.00	15,000.00
01-201-6217	Contributions	169,372.50	133,392.62	156,945.92	160,450.00	160,450.00	196,010.00
01-201-6301	Advertising	4,236.70	4,904.19	4,340.49	5,000.00	5,000.00	5,000.00
01-201-6302	Equip Rental/Maintenance Contract	135.00	0.00	0.00	0.00	0.00	0.00
16-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	14,250.00	0.00
18-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	15,000.00	12,000.00
19-201-6214	Other Professional Services	0.00	0.00	2,000.00	0.00	14,500.00	14,500.00
	<b>600 - Contractual Totals:</b>	<b>176,439.72</b>	<b>151,180.19</b>	<b>195,145.41</b>	<b>168,450.00</b>	<b>224,308.00</b>	<b>243,010.00</b>
<b>710 - Commodities</b>							
01-201-7100	Office Supplies/Publications	61.62	191.92	428.59	500.00	500.00	500.00
01-201-7101	Other Supplies/Tools	10,674.06	1,071.01	766.22	1,500.00	1,000.00	1,000.00
01-201-7102	Clothing/Uniforms	242.50	48.50	134.34	250.00	250.00	250.00
01-201-7103	Food Supply	4,032.29	3,569.00	2,633.18	3,500.00	3,500.00	3,500.00
	<b>710 - Commodities Totals:</b>	<b>15,010.47</b>	<b>4,880.43</b>	<b>3,962.33</b>	<b>5,750.00</b>	<b>5,250.00</b>	<b>5,250.00</b>
<b>740 - Capital Outlay</b>							
01-201-7503	Audio/Visual Equipment	0.00	0.00	12,206.29	10,000.00	3,000.00	2,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>12,206.29</b>	<b>10,000.00</b>	<b>3,000.00</b>	<b>2,000.00</b>
<b>201 - City Commission Totals:</b>		<b>213,428.30</b>	<b>175,055.71</b>	<b>219,588.97</b>	<b>207,200.00</b>	<b>260,058.00</b>	<b>280,760.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted Budget</u>	<u>2021</u> <u>Working Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>203 - City Manager</b>							
<b>500 - Personnel Services</b>							
01-203-5100	Full Time Salary	341,184.20	355,924.95	402,448.70	371,572.00	371,572.00	386,382.00
01-203-5102	Overtime Salary	1,257.09	1,416.32	2,154.61	1,300.00	2,000.00	1,313.00
01-203-5103	SS/Medi Taxes	24,376.81	25,717.50	30,050.18	28,525.00	28,525.00	29,659.00
01-203-5106	KPERS	32,200.69	35,310.14	35,177.73	36,802.00	36,802.00	38,382.00
01-203-5111	Life Insurance	171.07	191.54	200.65	198.00	198.00	198.00
01-203-5112	Medical/Dental Insurance	44,348.50	37,759.16	39,917.17	44,481.00	44,481.00	54,632.00
01-203-5113	Unemployment Insurance	1,801.04	0.00	776.28	2,051.00	2,051.00	2,132.00
01-203-5114	Workers Comp	231.09	211.59	256.53	512.00	418.00	528.00
01-203-5202	Employment Services	41.10	41.10	840.10	50.00	100.00	300.00
01-203-5203	Travel/ Meals/ Lodging	6,526.53	4,936.28	592.75	5,000.00	2,000.00	5,000.00
01-203-5204	Training/Seminars/Conferences	1,670.00	2,604.00	928.00	2,500.00	2,500.00	2,500.00
01-203-5205	Dues/Memberships	2,179.80	1,759.09	2,348.87	2,000.00	2,300.00	2,300.00
01-203-5206	Employee Appreciation	37.15	0.00	730.31	0.00	0.00	0.00
01-203-5207	Moving Expenses	0.00	0.00	9,907.84	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>456,025.07</b>	<b>465,871.67</b>	<b>526,329.72</b>	<b>494,991.00</b>	<b>492,947.00</b>	<b>523,326.00</b>
<b>600 - Contractual</b>							
01-203-6104	Telephone	2,402.80	2,767.25	2,938.03	2,500.00	3,000.00	3,000.00
01-203-6214	Other Professional Services	2,980.11	2,974.72	2,954.72	3,000.00	30,000.00	8,000.00
01-203-6301	Advertising	254.74	0.00	550.40	500.00	500.00	500.00
01-203-6302	Equipment Rental	0.00	1,881.53	4,522.97	5,300.00	4,000.00	3,500.00
	<b>600 - Contractual Totals:</b>	<b>5,637.65</b>	<b>7,623.50</b>	<b>10,966.12</b>	<b>11,300.00</b>	<b>37,500.00</b>	<b>15,000.00</b>
<b>710 - Commodities</b>							
01-203-7100	Office Supplies/Publications	1,508.32	3,178.52	3,355.57	2,000.00	2,000.00	2,000.00
01-203-7101	Other Supplies/Tools	695.61	573.04	2,420.89	750.00	750.00	750.00
01-203-7102	Clothing/Uniforms	609.96	0.00	589.06	300.00	600.00	500.00
01-203-7103	Food Supply	0.00	106.51	99.03	0.00	10.00	50.00
01-203-7110	Postage/Shipping	5.00	11.00	34.70	100.00	100.00	100.00
	<b>710 - Commodities Totals:</b>	<b>2,818.89</b>	<b>3,869.07</b>	<b>6,499.25</b>	<b>3,150.00</b>	<b>3,460.00</b>	<b>3,400.00</b>
<b>740 - Capital Outlay</b>							
01-203-7405	Machinery/Equipment	4,271.54	0.00	0.00	500.00	500.00	500.00
01-203-7406	Office Equipment/Furniture	0.00	3,045.12	0.00	500.00	500.00	500.00
01-203-7504	Computer Equipment	2,004.06	2,676.20	3,796.79	1,500.00	1,500.00	1,500.00
01-203-7505	Computer Software	8,915.83	1,574.52	2,987.11	500.00	2,500.00	3,500.00
	<b>740 - Capital Outlay Totals:</b>	<b>15,191.43</b>	<b>7,295.84</b>	<b>6,783.90</b>	<b>3,000.00</b>	<b>5,000.00</b>	<b>6,000.00</b>
<b>203 - City Manager Totals:</b>		<b>479,673.04</b>	<b>484,660.08</b>	<b>550,578.99</b>	<b>512,441.00</b>	<b>538,907.00</b>	<b>547,726.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>204 - Court</b>							
<b>500 - Personnel Services</b>							
01-204-5100	Full Time Salary	30,242.22	31,705.65	33,070.43	31,785.00	62,500.00	65,407.00
01-204-5102	Overtime Salary	1,120.45	1,414.10	2,151.67	1,200.00	2,400.00	2,424.00
01-204-5103	SS/Medi Taxes	2,236.11	2,358.99	2,549.34	2,370.00	4,781.00	4,839.00
01-204-5106	KPERS	2,948.55	3,272.23	3,387.57	3,256.00	6,492.00	6,595.00
01-204-5111	Life Insurance	19.48	21.11	22.10	22.00	53.00	66.00
01-204-5112	Medical/Dental Insurance	5,178.86	5,405.30	5,771.79	6,546.00	11,100.00	15,069.00
01-204-5113	Unemployment Insurance	160.02	168.80	65.61	181.00	350.00	366.00
01-204-5114	Workers Comp	54.37	52.90	51.31	45.00	70.00	94.00
01-204-5203	Travel/ Meals/ Lodging	46.65	0.00	0.00	400.00	400.00	400.00
01-204-5204	Training/Seminars/Conferences	0.00	0.00	50.00	150.00	150.00	150.00
01-204-5205	Dues/Memberships	125.00	150.00	150.00	200.00	200.00	200.00
	<b>500 - Personnel Services Totals:</b>	<b>42,131.71</b>	<b>44,549.08</b>	<b>47,269.82</b>	<b>46,155.00</b>	<b>88,496.00</b>	<b>95,610.00</b>
<b>600 - Contractual</b>							
01-204-6104	Telephone	697.29	461.21	489.67	500.00	600.00	600.00
01-204-6210	Legal Services	0.00	157.50	0.00	150.00	150.00	150.00
01-204-6213	Translation Services	2,404.00	1,712.50	1,429.70	2,000.00	2,000.00	2,000.00
01-204-6214	Other Professional Services	416.50	246.14	216.70	200.00	200.00	250.00
01-204-6216	Fidelity Bonds	0.00	109.98	0.00	0.00	0.00	0.00
01-204-6401	Appointed Attorney Fees	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-204-6403	Judge Fees	58,620.00	46,695.09	48,310.01	48,000.00	48,000.00	52,000.00
	<b>600 - Contractual Totals:</b>	<b>62,137.79</b>	<b>49,382.42</b>	<b>50,446.08</b>	<b>51,850.00</b>	<b>51,950.00</b>	<b>56,000.00</b>
<b>710 - Commodities</b>							
01-204-7100	Office Supplies/Publications	529.19	1,850.74	1,248.97	1,000.00	1,500.00	1,200.00
01-204-7101	Other Supplies/Tools	9.53	0.00	88.04	0.00	0.00	100.00
01-204-7102	Clothing/Uniforms	123.00	0.00	62.50	100.00	100.00	100.00
	<b>710 - Commodities Totals:</b>	<b>661.72</b>	<b>1,850.74</b>	<b>1,399.51</b>	<b>1,100.00</b>	<b>1,600.00</b>	<b>1,400.00</b>
<b>740 - Capital Outlay</b>							
01-204-7406	Office Equipment/Furniture	0.00	0.00	599.04	0.00	0.00	0.00
01-204-7504	Computer Equipment	0.00	39.00	0.00	0.00	0.00	0.00
01-204-7505	Computer Software	2,682.88	2,915.99	2,957.87	3,000.00	3,105.00	4,500.00
	<b>740 - Capital Outlay Totals:</b>	<b>2,682.88</b>	<b>2,954.99</b>	<b>3,556.91</b>	<b>3,000.00</b>	<b>3,105.00</b>	<b>4,500.00</b>
<b>204 - Court Totals:</b>		<b>107,614.10</b>	<b>98,737.23</b>	<b>102,672.32</b>	<b>102,105.00</b>	<b>145,151.00</b>	<b>157,510.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>205 - Legal Counsel</b>							
<b>500 - Personnel Services</b>							
01-205-5100	Full Time Salary	84,531.40	80,042.43	0.00	0.00	0.00	0.00
01-205-5103	SS/Medi Taxes	6,466.52	6,123.10	0.00	0.00	0.00	0.00
01-205-5113	Unemployment Insurance	465.04	440.19	0.00	0.00	0.00	0.00
01-205-5114	Workers Comp	135.94	105.80	108.98	0.00	0.00	0.00
01-205-5203	Travel/ Meals/ Lodging	310.63	0.00	0.00	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	65.00	0.00	0.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	891.30	82.69	204.00	500.00	500.00	250.00
	<b>500 - Personnel Services Totals:</b>	<b>92,865.83</b>	<b>86,794.21</b>	<b>312.98</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,250.00</b>
<b>600 - Contractual</b>							
01-205-6210	Legal Services	1,674.00	51,323.94	77,679.56	69,000.00	90,000.00	90,000.00
01-205-6214	Other Professional Services	902.50	72.00	126.00	200.00	200.00	200.00
16-205-6210	Legal Services	8,151.19	7,680.53	10,842.38	9,000.00	9,000.00	10,000.00
	<b>600 - Contractual Totals:</b>	<b>10,727.69</b>	<b>59,076.47</b>	<b>88,647.94</b>	<b>78,200.00</b>	<b>99,200.00</b>	<b>100,200.00</b>
<b>710 - Commodities</b>							
01-205-7100	Office Supplies/Publications	710.14	326.10	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	204.68	115.95	0.00	100.00	100.00	100.00
	<b>710 - Commodities Totals:</b>	<b>914.82</b>	<b>442.05</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>
<b>205 - Legal Counsel Totals:</b>		<b>104,508.34</b>	<b>146,312.73</b>	<b>88,960.92</b>	<b>80,050.00</b>	<b>101,050.00</b>	<b>101,800.00</b>

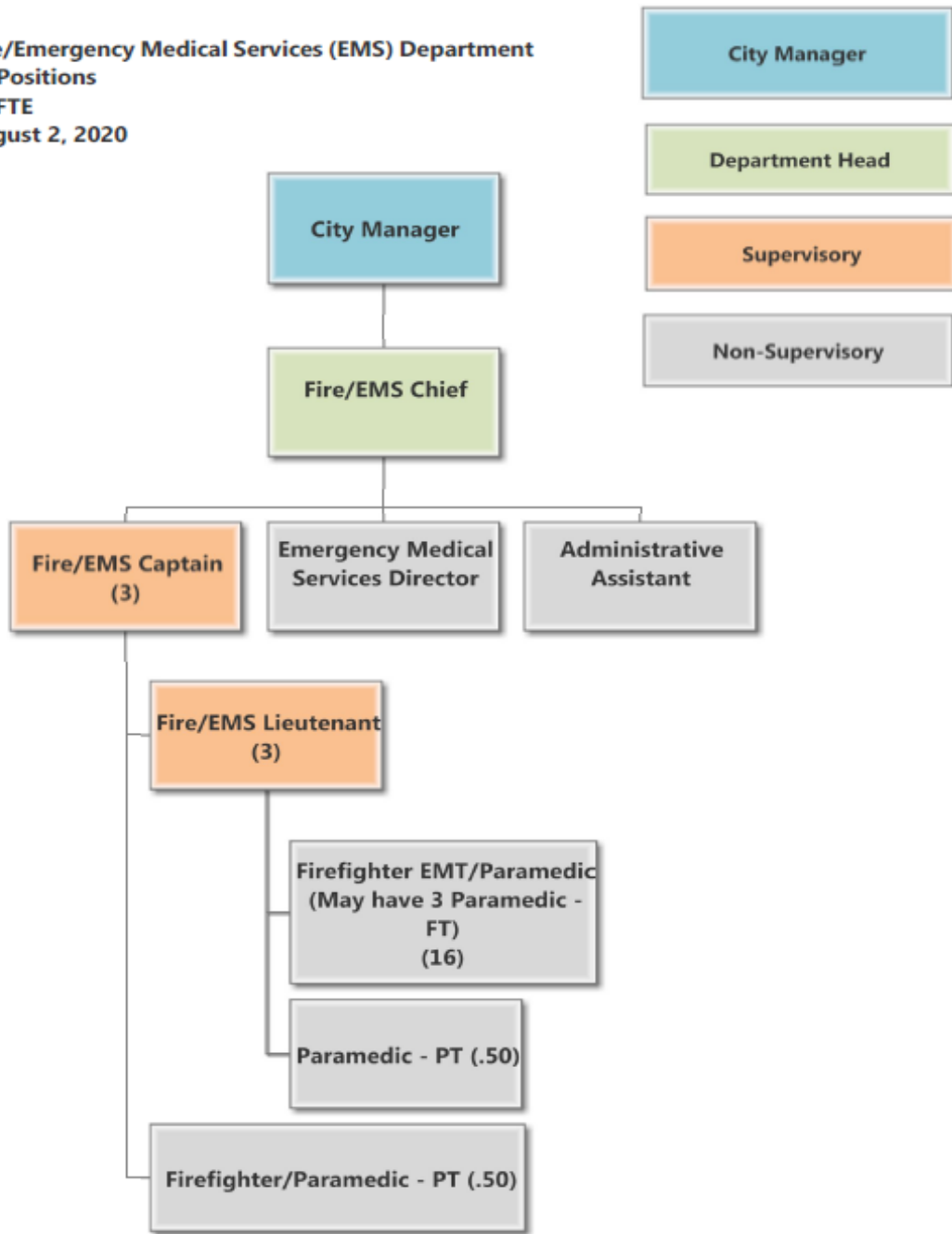
<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>207 - Neighborhood Services</b>							
<b>500 - Personnel Services</b>							
01-207-5100	Full Time Salary	122,815.43	127,599.14	127,921.15	133,478.00	175,000.00	178,997.00
01-207-5102	Overtime Salary	727.10	948.90	766.09	850.00	1,000.00	859.00
01-207-5103	SS/Medi Taxes	8,768.11	9,060.35	9,329.01	10,211.00	12,000.00	13,693.00
01-207-5106	KPERS	11,618.03	12,701.95	12,380.51	13,258.00	16,000.00	17,806.00
01-207-5111	Life Insurance	104.41	112.82	107.10	132.00	132.00	176.00
01-207-5112	Medical/Dental Insurance	39,889.59	41,294.87	40,990.43	49,991.00	49,991.00	68,211.00
01-207-5113	Unemployment Insurance	626.75	647.23	239.80	739.00	900.00	989.00
01-207-5114	Workers Comp	6,946.33	6,334.58	6,756.90	8,517.00	8,043.00	11,166.00
01-207-5202	Employment Services	62.45	13.70	280.70	100.00	200.00	200.00
01-207-5203	Travel/ Meals/ Lodging	2,827.95	2,263.59	407.53	2,500.00	1,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,388.00	1,810.69	1,270.45	2,000.00	2,500.00	2,000.00
01-207-5205	Dues/Memberships	736.45	420.76	1,630.48	1,200.00	1,200.00	1,700.00
01-207-5206	Employee Appreciation	187.24	0.00	138.30	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>196,697.84</b>	<b>203,208.58</b>	<b>202,218.45</b>	<b>222,976.00</b>	<b>268,466.00</b>	<b>298,297.00</b>
<b>600 - Contractual</b>							
01-207-6102	Electricity	0.00	0.00	78.42	0.00	500.00	500.00
01-207-6104	Telephone	5,565.83	6,393.60	7,001.40	6,000.00	7,000.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	480.12	500.00	500.00	500.00
01-207-6212	Payments to Contractors	120.00	20,087.62	0.00	0.00	3,310.00	0.00
01-207-6214	Other Professional Services	40,168.82	22,634.67	35,175.85	20,000.00	23,000.00	25,000.00
01-207-6215	Other Insurances	463.73	1,789.79	2,292.13	1,000.00	2,500.00	3,500.00
01-207-6301	Advertising	0.00	0.00	58.94	50.00	50.00	60.00
	<b>600 - Contractual Totals:</b>	<b>46,798.50</b>	<b>51,385.80</b>	<b>45,086.86</b>	<b>27,550.00</b>	<b>36,860.00</b>	<b>36,860.00</b>
<b>710 - Commodities</b>							
01-207-7100	Office Supplies/Publications	1,438.93	2,530.62	1,812.98	2,500.00	2,500.00	2,500.00
01-207-7101	Other Supplies/Tools	2,881.62	2,713.58	2,756.62	2,500.00	2,500.00	2,500.00
01-207-7102	Clothing/Uniforms	547.00	64.55	62.50	150.00	250.00	200.00
01-207-7110	Postage/Shipping	0.00	62.45	17.90	100.00	100.00	30.00
01-207-7115	Building Demolition	50,578.00	0.00	6,251.70	50,000.00	50,000.00	50,000.00
01-207-7200	Fuel/Oil	2,953.41	3,289.14	2,238.70	2,500.00	2,500.00	3,500.00
01-207-7201	Equipment Repair/Parts/Maintenance	2,283.15	4,957.77	420.83	2,000.00	2,000.00	2,000.00
01-207-7202	Motor Vehicle Repair/Parts	2,199.25	451.78	1,500.67	2,000.00	2,000.00	4,950.00
	<b>710 - Commodities Totals:</b>	<b>62,881.36</b>	<b>14,069.89</b>	<b>15,061.90</b>	<b>61,750.00</b>	<b>61,850.00</b>	<b>65,680.00</b>
<b>740 - Capital Outlay</b>							
01-207-7403	Motor Vehicles	22,200.00	0.00	0.00	0.00	0.00	0.00
01-207-7405	Machinery/Equipment	4,590.48	27,234.40	0.00	36,000.00	18,000.00	20,000.00
01-207-7504	Computer Equipment	3,544.84	1,032.99	1,569.99	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	921.31	1,297.28	241.85	1,500.00	1,500.00	1,500.00
	<b>740 - Capital Outlay Totals:</b>	<b>31,256.63</b>	<b>29,564.67</b>	<b>1,811.84</b>	<b>39,000.00</b>	<b>21,000.00</b>	<b>23,000.00</b>
<b>900 - Debt Service</b>							
01-207-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
	<b>900 - Debt Service Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600.00</b>
<b>207 - Neighborhood Services Totals:</b>		<b>337,634.33</b>	<b>298,228.94</b>	<b>264,179.05</b>	<b>351,276.00</b>	<b>388,176.00</b>	<b>436,437.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted Budget</u>	<u>2021</u> <u>Working Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>209 - Finance</b>							
<b>500 - Personnel Services</b>							
01-209-5100	Full Time Salary	260,435.70	277,037.77	294,016.67	286,774.00	220,000.00	218,433.00
01-209-5102	Overtime Salary	4,669.14	2,749.51	4,030.91	4,000.00	5,000.00	4,040.00
01-209-5103	SS/Medi Taxes	19,209.20	20,227.33	21,498.64	22,244.00	18,000.00	17,019.00
01-209-5105	Retirement	0.00	0.00	0.00	22,825.00	0.00	0.00
01-209-5106	KPERS	24,930.31	27,646.94	26,636.32	28,699.00	23,000.00	22,025.00
01-209-5111	Life Insurance	157.64	170.12	167.45	176.00	115.00	132.00
01-209-5112	Medical/Dental Insurance	43,978.94	44,596.97	46,944.42	54,451.00	48,000.00	59,421.00
01-209-5113	Unemployment Insurance	1,377.49	0.00	556.03	1,599.00	1,300.00	1,224.00
01-209-5114	Workers Comp	299.06	317.39	359.14	414.00	279.00	311.00
01-209-5202	Employment Services	548.62	687.36	73.02	250.00	250.00	250.00
01-209-5203	Travel/ Meals/ Lodging	1,948.98	3,361.57	445.75	4,000.00	1,500.00	4,000.00
01-209-5204	Training/Seminars/Conferences	5,453.50	629.00	180.00	5,000.00	1,000.00	5,000.00
01-209-5205	Dues/Memberships	1,011.50	899.48	813.84	1,000.00	1,000.00	1,000.00
01-209-5206	Employee Appreciation	224.15	210.52	1,606.85	0.00	0.00	0.00
16-209-5204	Training/Seminars/Conferences	8,794.99	10,800.00	11,016.00	10,800.00	11,000.00	12,000.00
16-209-5205	Dues/Memberships	0.00	764.50	795.50	800.00	800.00	800.00
16-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
18-209-5204	Training/Seminars/Conferences	7,526.99	6,480.00	6,609.60	5,000.00	6,800.00	6,800.00
18-209-5205	Dues/Memberships	0.00	458.70	477.30	500.00	500.00	500.00
18-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
19-209-5204	Training/Seminars/Conferences	5,017.99	4,320.00	4,406.40	3,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	0.00	305.80	318.20	300.00	350.00	350.00
19-209-5206	Employee Appreciation	0.00	0.00	1,525.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>385,584.20</b>	<b>401,662.96</b>	<b>425,527.04</b>	<b>452,332.00</b>	<b>343,394.00</b>	<b>357,805.00</b>
<b>600 - Contractual</b>							
01-209-6104	Telephone	7,905.73	8,862.47	9,050.55	9,000.00	10,000.00	10,000.00
01-209-6105	Other Utility Services	22,371.09	18,962.28	20,622.87	22,500.00	22,500.00	22,500.00
01-209-6211	Auditing	6,950.00	15,657.50	15,690.00	20,955.00	13,960.00	21,370.00
01-209-6214	Other Professional Services	6,520.90	18,495.22	7,317.82	8,000.00	8,000.00	8,200.00
01-209-6215	Other Insurances	0.00	0.00	-146.00	100.00	100.00	100.00
01-209-6216	Fidelity Bonds	0.00	0.00	109.84	0.00	0.00	0.00
01-209-6217	Contributions	0.00	0.00	4,300.00	0.00	0.00	0.00
01-209-6301	Advertising	608.19	639.48	405.12	700.00	700.00	700.00
01-209-6302	Equip Rental/Maintenance Contract	15,044.29	16,729.07	16,634.76	16,700.00	7,500.00	7,500.00
01-209-6303	License Fees	348.00	369.50	365.50	400.00	400.00	400.00
01-209-6305	Service Charges	5,357.53	4,908.96	5,596.29	5,500.00	6,000.00	6,000.00
16-209-6214	Other Professional Services	1,237.72	1,450.78	483.50	1,200.00	1,200.00	1,200.00
16-209-6305	Service Charges	23,956.16	25,253.70	28,861.18	25,000.00	30,000.00	30,000.00
18-209-6214	Other Professional Services	608.24	745.32	72.00	600.00	600.00	600.00
18-209-6305	Service Charges	11,958.07	12,626.92	14,430.66	12,500.00	15,000.00	15,500.00
19-209-6214	Other Professional Services	430.49	489.15	48.00	425.00	425.00	425.00
19-209-6305	Service Charges	11,957.85	12,626.59	14,430.33	12,000.00	18,000.00	15,500.00
<b>600 - Contractual Totals:</b>		<b>115,254.26</b>	<b>137,816.94</b>	<b>138,272.42</b>	<b>135,580.00</b>	<b>134,385.00</b>	<b>139,995.00</b>
<b>710 - Commodities</b>							
01-209-7100	Office Supplies/Publications	5,561.31	4,841.40	5,570.57	5,000.00	5,000.00	5,500.00
01-209-7101	Other Supplies/Tools	741.23	1,188.60	1,142.55	800.00	1,500.00	1,500.00
01-209-7102	Clothing/Uniforms	571.00	0.00	505.50	500.00	500.00	500.00
01-209-7110	Postage/Shipping	10,040.32	6,027.50	8,031.00	12,000.00	12,000.00	12,000.00
16-209-7100	Office Supplies/Publications	1,636.53	3,379.95	2,609.08	1,500.00	1,500.00	2,000.00
16-209-7101	Other Supplies/Tools	0.00	0.00	0.00	200.00	200.00	200.00
16-209-7110	Postage/Shipping	11,750.00	12,000.00	15,375.54	13,000.00	30,000.00	30,000.00
18-209-7100	Office Supplies/Publications	1,006.49	5,040.09	1,434.06	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	7,050.00	4,200.00	9,225.33	7,500.00	18,000.00	18,000.00
19-209-7100	Office Supplies/Publications	691.46	1,388.83	968.99	600.00	600.00	1,000.00
19-209-7110	Postage/Shipping	4,700.00	4,800.00	6,150.22	5,000.00	12,000.00	12,000.00
<b>710 - Commodities Totals:</b>		<b>43,748.34</b>	<b>42,866.37</b>	<b>51,012.84</b>	<b>49,100.00</b>	<b>84,300.00</b>	<b>85,700.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>740 - Capital Outlay</b>							
01-209-7405	Machinery/Equipment	3,203.27	881.28	-881.28	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	0.00	0.00	1,507.45	3,500.00	1,500.00	3,500.00
01-209-7504	Computer Equipment	1,437.81	1,620.21	1,219.37	3,000.00	3,000.00	3,000.00
01-209-7505	Computer Software	678.21	3,293.60	4,525.26	3,500.00	4,500.00	5,000.00
15-209-7405	Machinery/Equipment	933.58	0.00	0.00	0.00	0.00	0.00
16-209-7405	Machinery/Equipment	2,390.30	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	0.00	1,477.44	1,787.17	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	22,070.19	28,735.88	24,070.13	30,000.00	30,000.00	32,000.00
18-209-7405	Machinery/Equipment	1,935.18	0.00	0.00	0.00	0.00	0.00
18-209-7504	Computer Equipment	0.00	1,118.66	1,204.56	2,500.00	2,500.00	2,500.00
18-209-7505	Computer Software	13,650.39	18,601.95	14,335.80	18,000.00	18,000.00	18,000.00
19-209-7405	Machinery/Equipment	1,709.16	0.00	0.00	0.00	0.00	0.00
19-209-7504	Computer Equipment	400.00	939.24	1,356.11	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	8,019.81	11,605.06	9,359.33	11,500.00	11,500.00	12,500.00
<b>740 - Capital Outlay Totals:</b>		<b>56,427.90</b>	<b>68,273.32</b>	<b>58,483.90</b>	<b>80,000.00</b>	<b>79,000.00</b>	<b>84,500.00</b>
<b>209 - Finance Totals:</b>		<b>601,014.70</b>	<b>650,619.59</b>	<b>673,296.20</b>	<b>717,012.00</b>	<b>641,079.00</b>	<b>668,000.00</b>
<b>City Manager Division Totals:</b>		<b>1,843,872.81</b>	<b>1,853,614.28</b>	<b>1,899,276.45</b>	<b>1,970,084.00</b>	<b>2,074,421.00</b>	<b>2,192,233.00</b>

# FIRE - EMS DEPARTMENT

Fire/Emergency Medical Services (EMS) Department  
 27 Positions  
 25 FTE  
 August 2, 2020

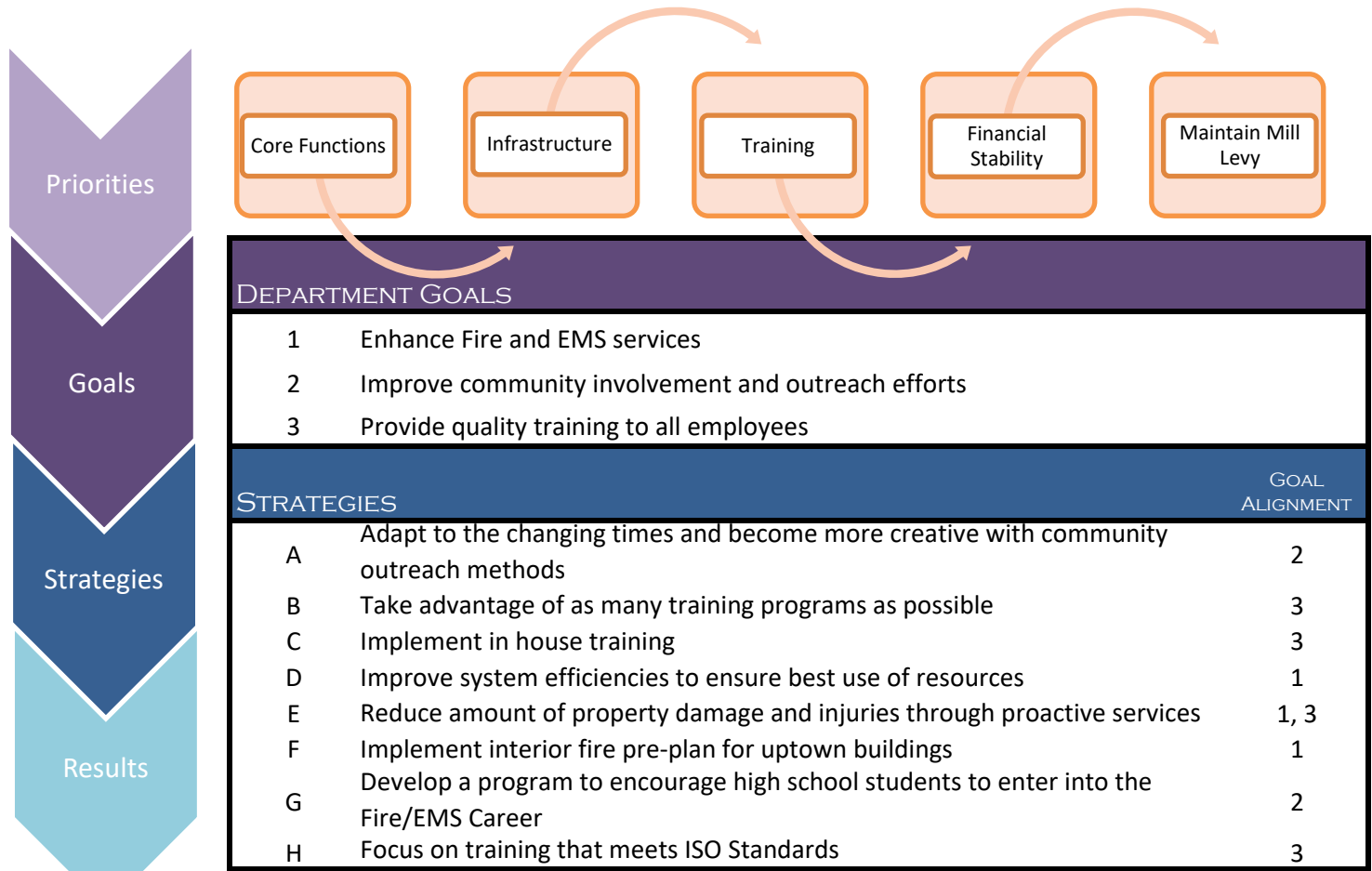


Title	Authorized Positions	FTE			
		2019	2020	2021	2022
Fire/EMS Chief	1	1	1	1	1
Fire/EMS Captain	3	3	3	3	3
Fire/EMS Lieutenant	3	3	3	3	3
Firefighter EMT/Paramedic	16	16	16	16	16
Emergency Medical Services Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
<b>Total</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>



# FIRE - EMS DEPARTMENT

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



Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Total Fire Calls	500	552	360	574	480	500	F
Total EMS Calls	2100	2042	2016	1922	1900	2000	F
Total Fire operations expenditures per capita	\$150	\$160	\$113	\$118	\$120	\$120	A-F
Number of Inspections performed	80	83	107	83	85	100	C
Total Training Hours	2500	2406	1954	1527	2200	2000	D
Avg Response time (Dispatch to Arrival) EMS	6:00	6:43	6:28	6:23	6:15	6:15	E
Avg Response time (Dispatch to Enroute) EMS	1:00	1:10	2:30	1:14	1:10	1:10	E
Avg Response time (Dispatch to Arrival) Fire	6:30	8:19	7:04	8:43	7:30	7:30	E
Avg Response time (Dispatch to Enroute) Fire	1:20	1:40	1:24	2:11	1:30	1:30	E
Property Loss (Dollar Amount)	\$500,000	\$624,645	\$614,925	\$717,730	\$615,000	\$650,000	F
Loss as % of Pre-Incident value	<5%	2.40%	3.10%	1.81%	1%	2%	F

# FIRE - EMS DEPARTMENT

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

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

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

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

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



Revenue By Fund	2020 Actual	2021 Adopted	2021 Revised	2022 Adopted
General Fund	\$ 2,817,675	\$ 2,761,521	\$ 3,030,293	\$ 3,466,586
<b>Total Revenues*</b>	<b>\$ 2,817,675</b>	<b>\$ 2,761,521</b>	<b>\$ 3,030,293</b>	<b>\$ 3,466,586</b>
Personnel Services	\$ 2,035,662	\$ 2,273,671	\$ 2,297,143	\$ 2,676,036
Contractual	\$ 90,341	\$ 99,600	\$ 118,600	\$ 159,700
Commodities	\$ 219,260	\$ 177,750	\$ 205,750	\$ 230,750
Capital Outlay	\$ 332,396	\$ 70,500	\$ 268,800	\$ 247,500
Debt Service	\$ 140,017	\$ 140,000	\$ 140,000	\$ 152,600
<b>Total Expenditures*</b>	<b>\$ 2,817,675</b>	<b>\$ 2,761,521</b>	<b>\$ 3,030,293</b>	<b>\$ 3,466,586</b>
<b>Total Positions / FTE</b>	<b>25 / 25</b>	<b>25 / 25</b>	<b>25 / 25</b>	<b>25 / 25</b>

\*Department: 310, 350

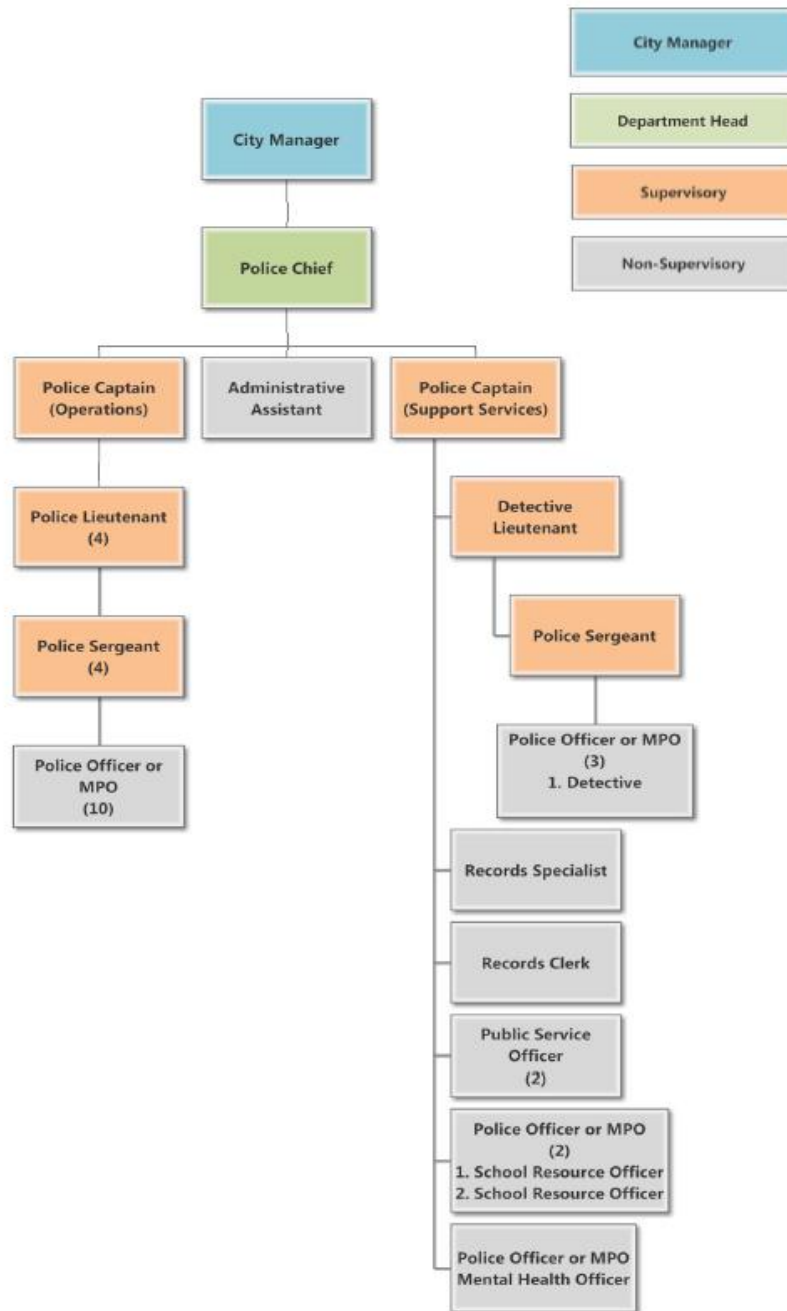


<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted Budget</u>	<u>2021</u> <u>Working Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>310 - Fire Dept/EMT</b>							
<b>500 - Personnel Services</b>							
01-310-5100	Full Time Salary	1,107,746.45	1,074,902.11	1,107,717.52	1,286,244.00	1,190,000.00	1,381,689.00
01-310-5102	Overtime Salary	171,474.90	225,093.56	270,045.16	170,000.00	290,000.00	303,000.00
01-310-5103	SS/Medi Taxes	94,233.63	95,502.22	101,039.18	111,403.00	114,000.00	128,267.00
01-310-5106	KPERS	1,575.22	2,501.24	2,870.42	3,102.00	3,200.00	3,294.00
01-310-5107	KPF	250,137.56	274,869.35	279,818.47	325,133.00	325,133.00	378,115.00
01-310-5111	Life Insurance	844.63	937.29	964.39	1,057.00	1,057.00	1,057.00
01-310-5112	Medical/Dental Insurance	223,024.18	197,709.23	217,353.05	290,902.00	300,000.00	387,403.00
01-310-5113	Unemployment Insurance	6,775.20	0.00	2,615.39	8,009.00	8,009.00	9,222.00
01-310-5114	Workers Comp	34,541.34	35,785.75	40,390.78	56,821.00	52,244.00	62,989.00
01-310-5201	Staffing Services	0.00	0.00	61.92	500.00	500.00	0.00
01-310-5202	Employment Services	2,444.38	2,053.38	2,612.77	3,000.00	2,000.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	8,242.18	5,785.44	2,443.41	7,000.00	3,000.00	3,500.00
01-310-5204	Training/Seminars/Conferences	9,327.39	8,829.74	3,668.79	8,000.00	5,000.00	4,000.00
01-310-5205	Dues/Memberships	2,553.50	4,706.79	3,707.95	2,500.00	2,500.00	2,500.00
01-310-5206	Employee Appreciation	687.04	155.00	352.73	0.00	500.00	500.00
	<b>500 - Personnel Services Totals:</b>	<b>1,913,607.60</b>	<b>1,928,831.10</b>	<b>2,035,661.93</b>	<b>2,273,671.00</b>	<b>2,297,143.00</b>	<b>2,668,036.00</b>
<b>600 - Contractual</b>							
01-310-6102	Electricity	12,667.69	13,467.48	12,689.67	14,000.00	14,000.00	14,700.00
01-310-6103	Natural Gas	5,695.83	4,218.67	5,871.45	6,600.00	6,600.00	7,000.00
01-310-6104	Telephone	3,547.99	4,086.19	4,338.32	3,600.00	3,600.00	4,500.00
01-310-6105	Other Utility Services	2,193.97	2,079.79	2,062.80	2,400.00	2,400.00	2,400.00
01-310-6214	Other Professional Services	11,946.97	2,906.77	8,484.74	12,000.00	25,000.00	3,000.00
01-310-6215	Other Insurances	22,411.85	27,372.50	16,454.24	18,500.00	18,500.00	20,500.00
01-310-6218	Claims/Losses	0.00	0.00	2,252.00	0.00	0.00	0.00
01-310-6223	Billing Services	33,363.88	33,022.39	32,485.40	38,000.00	35,000.00	0.00
01-310-6301	Advertising	331.36	40.00	10.00	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	1,185.25	6,001.72	4,972.28	3,000.00	12,000.00	4,000.00
01-310-6303	License Fees	550.50	320.50	720.50	1,000.00	1,000.00	0.00
	<b>600 - Contractual Totals:</b>	<b>93,895.29</b>	<b>93,516.01</b>	<b>90,341.40</b>	<b>99,600.00</b>	<b>118,600.00</b>	<b>56,600.00</b>
<b>710 - Commodities</b>							
01-310-7100	Office Supplies/Publications	5,309.03	4,269.20	3,361.39	4,200.00	3,000.00	4,200.00
01-310-7101	Other Supplies/Tools	6,814.73	14,211.45	12,263.99	9,300.00	9,300.00	12,500.00
01-310-7102	Clothing/Uniforms	5,672.78	7,013.23	9,932.51	11,500.00	5,500.00	11,500.00
01-310-7106	Chemicals	3,607.68	572.69	81.00	1,800.00	3,500.00	4,000.00
01-310-7108	Laboratory Tests/Evaluations	380.00	12.64	0.00	500.00	500.00	0.00
01-310-7109	Medical Supplies	33,055.73	52,353.48	77,415.18	46,000.00	50,000.00	0.00
01-310-7110	Postage/Shipping	74.51	39.34	247.81	450.00	450.00	100.00
01-310-7118	Training Materials	3,167.42	1,271.02	4,751.53	5,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	3,192.30	7,609.64	3,884.30	5,000.00	3,000.00	3,000.00
01-310-7200	Fuel/Oil	35,784.60	27,480.36	23,580.26	32,000.00	32,000.00	12,000.00
01-310-7201	Equipment Repair/Parts/Maintenance	20,278.04	14,768.42	21,765.18	21,000.00	21,000.00	18,000.00
01-310-7202	Motor Vehicle Repair/Parts	20,036.37	8,901.79	40,916.87	28,000.00	52,000.00	43,000.00
01-310-7204	Building Materials/Repairs	2,835.45	8,249.48	12,733.99	8,000.00	17,500.00	20,000.00
01-310-7205	Materials	0.00	1,585.13	0.00	0.00	0.00	0.00
01-310-7301	Refunds	4,088.50	4,163.60	8,325.69	5,000.00	5,000.00	0.00
	<b>710 - Commodities Totals:</b>	<b>144,297.14</b>	<b>152,501.47</b>	<b>219,259.70</b>	<b>177,750.00</b>	<b>205,750.00</b>	<b>131,300.00</b>
<b>740 - Capital Outlay</b>							
01-310-7402	Capital Improvement	18,650.00	6,959.60	10,609.30	0.00	1,000.00	53,500.00
01-310-7404	Fire Trucks/Ambulances	367,066.00	817,400.00	205,200.00	0.00	20,000.00	0.00
01-310-7405	Machinery/Equipment	67,510.17	52,621.18	108,768.49	58,000.00	228,000.00	18,000.00
01-310-7406	Office Equipment/Furniture	0.00	0.00	230.15	1,500.00	8,800.00	1,500.00
01-310-7504	Computer Equipment	3,869.10	3,318.96	2,859.77	3,500.00	3,500.00	3,500.00
01-310-7505	Computer Software	5,674.68	6,915.81	4,728.20	7,500.00	7,500.00	7,500.00
	<b>740 - Capital Outlay Totals:</b>	<b>462,769.95</b>	<b>887,215.55</b>	<b>332,395.91</b>	<b>70,500.00</b>	<b>268,800.00</b>	<b>84,000.00</b>
<b>900 - Debt Service</b>							
01-310-9107	Lease/Cert of Participation Payment	66,908.96	140,291.52	140,016.52	140,000.00	140,000.00	140,000.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
	<b>900 - Debt Service Totals:</b>	<b>66,908.96</b>	<b>140,291.52</b>	<b>140,016.52</b>	<b>140,000.00</b>	<b>140,000.00</b>	<b>152,600.00</b>
<b>310 - Fire Department Totals:</b>		<b>2,681,478.94</b>	<b>3,202,355.65</b>	<b>2,817,675.46</b>	<b>2,761,521.00</b>	<b>3,030,293.00</b>	<b>3,092,536.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted Budget</u>	<u>2021</u> <u>Working Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>350 - EMS Services</b>							
<b>500 - Personnel Services</b>							
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	0.00	0.00	3,500.00
01-350-5204	Training/Seminars/Conferences	0.00	0.00	0.00	0.00	0.00	4,000.00
01-350-5205	Dues/Memberships	0.00	0.00	0.00	0.00	0.00	500.00
<b>500 - Personnel Services Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>
<b>600 - Contractual</b>							
01-350-6214	Other Professional Services	0.00	0.00	0.00	0.00	0.00	25,000.00
01-350-6223	Billing Services	0.00	0.00	0.00	0.00	0.00	63,000.00
01-350-6302	Equipment Rental	0.00	0.00	0.00	0.00	0.00	14,000.00
01-350-6303	License Fees	0.00	0.00	0.00	0.00	0.00	1,100.00
<b>600 - Contractual Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103,100.00</b>
<b>710 - Commodities</b>							
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	0.00	0.00	0.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	0.00	0.00	0.00	55,000.00
01-350-7110	Postage/Shipping	0.00	0.00	0.00	0.00	0.00	350.00
01-350-7118	Training Materials	0.00	0.00	0.00	0.00	0.00	2,000.00
01-350-7200	Fuel/Oil	0.00	0.00	0.00	0.00	0.00	24,000.00
01-350-7201	Equipment Repair/Parts/Maintenance	0.00	0.00	0.00	0.00	0.00	4,000.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	0.00	0.00	5,000.00
01-350-7301	Refunds	0.00	0.00	0.00	0.00	0.00	8,000.00
<b>710 - Commodities Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,450.00</b>
<b>740 - Capital Outlay</b>							
01-350-7404	Ambulances	0.00	0.00	0.00	0.00	0.00	163,000.00
01-350-7505	Computer Software	0.00	0.00	0.00	0.00	0.00	500.00
<b>740 - Capital Outlay Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>163,500.00</b>
<b>350 - EMS Services Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>374,050.00</b>
<b>Fire/EMS Totals:</b>		<b>2,681,478.94</b>	<b>3,202,355.65</b>	<b>2,817,675.46</b>	<b>2,761,521.00</b>	<b>3,030,293.00</b>	<b>3,466,586.00</b>

# POLICE DEPARTMENT

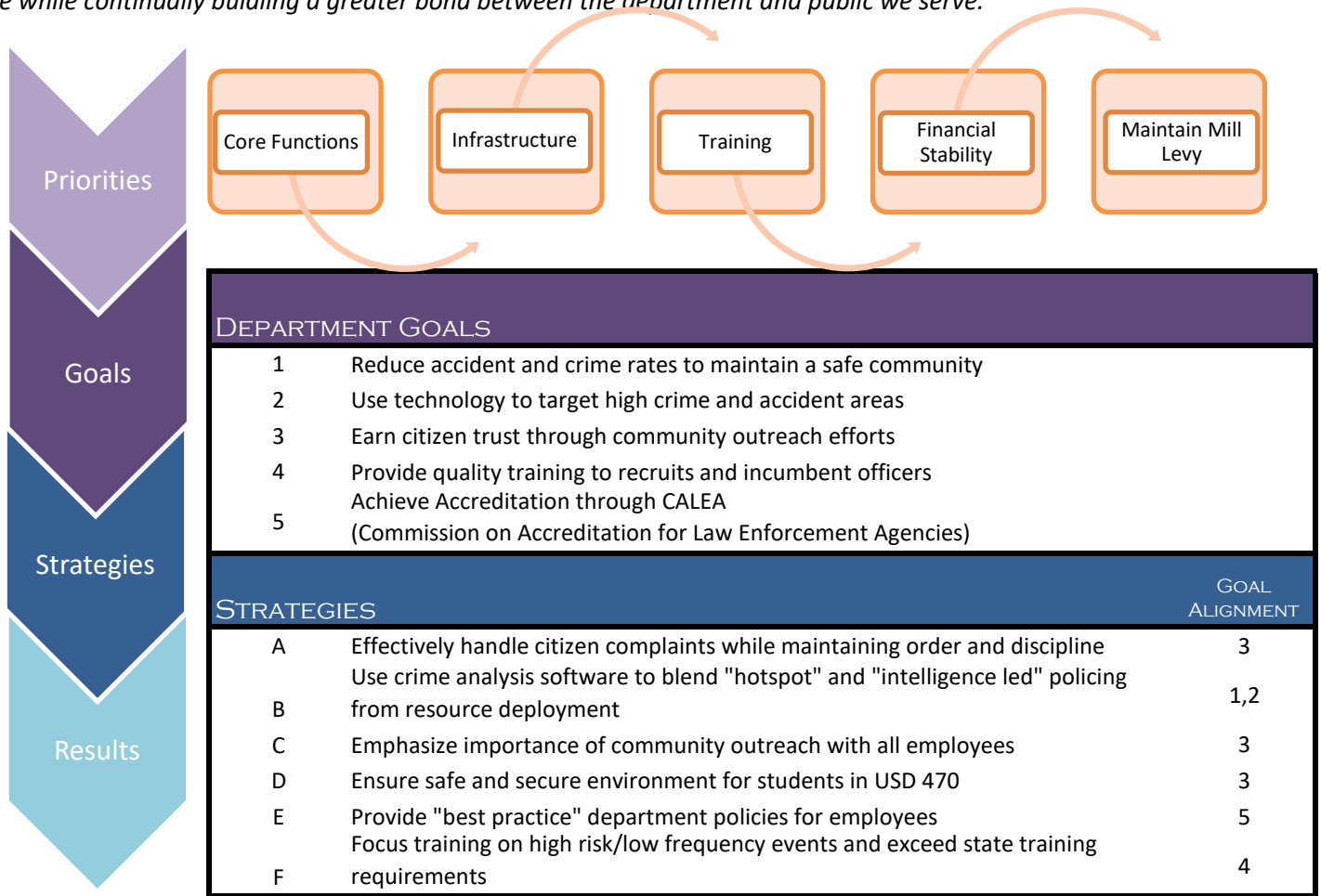
Police Department  
31 positions  
31 FTE  
August 2, 2020



Title	Authorized Positions	FTE			
		2019	2020	2021	2022
Police Chief	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Lieutenant	4	4	4	4	5
Police Sergeant	5	5	5	5	5
Police Officer or MPO	16	14	14	15	14
Administrative Assistant	1	1	1	1	1
Records Specialist	1	1	1	1	1
Records Clerk	1	1	1	1	1
Public Service Officer	1	2	2	2	1
<b>Total</b>	<b>32</b>	<b>31</b>	<b>31</b>	<b>32</b>	<b>31</b>

# POLICE DEPARTMENT

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



Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Crime Index	49.63	48.2	45.3	39.2	38.7	38.5	B
Number of community outreach events	34	42	55	68	70	70	C
DUI Arrests	48	54	54	81	80	80	B
Sustained complaints	0.66	1	1	2	0	0	A
Violent Crime Index	4.8	4.2	5.5	4.5	4.3	4.1	C
Fatal traffic crashes	1.33	2	0	0	0	0	B
Revised Policies	16	12	1	9	10	10	E
Reviewed Policies	33	50	48	50	50	50	E
Number of part 1 crimes in middle and high schools	3	5	3	0	0	0	D
Number of non-injury traffic accidents	191	185	212	191	185	175	B
Arrests	1273	1048	1120	1139	1100	1075	B
Number of injury traffic accidents	43.6	40	49	43	40	37	B
Average number of training hours per officer	118.3	66	90	127.3	75	75	F

# POLICE DEPARTMENT

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

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

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

The operations division consists of four patrol shifts which includes Lieutenants, Sergeants, and patrol officers. These uniformed officers provide 24 hour response to all dispatched calls for service. They also conduct proactive policing activities such as traffic enforcement and crime reduction measures to reduce the frequency and severity of both.

The support services division consists of accreditation, investigations, evidence, animal control, records, and school resource officers. These sworn officers and civilian officers provide follow-up, specialized assistance, and training to the operations division. The school resource officers provide full time in presence in the middle school and high school while patrol provides random prescene in our elementary schools through programs such as adopt a school and the school lunch program. In addition to building stronger community relations, these in school activities also provide a safer environment for the children.

In an effort to enhance coordination and effectiveness, both divisions participate in monthly Compstat meetings where we use crime analysis software to review crime and traffic accident trends, past enforcement efforts, and then identify hotspots in which to concentrate our enforcement efforts in the coming month to reduce crime and traffic accidents thus making Arkansas City a safer community. Both divisions work together to enhance our many community outreach programs such as coffee with a cop, popsicle patrol, neighborhood watch, national night out, and DARE camp.

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

Revenue By Fund	2020	2021	2021	2022
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 2,893,917	\$ 3,226,587	\$ 3,064,140	\$ 3,405,004
<b>Total Revenues*</b>	<b>\$ 2,893,917</b>	<b>\$ 3,226,587</b>	<b>\$ 3,064,140</b>	<b>\$ 3,405,004</b>
Personnel Services	\$ 2,458,488	\$ 2,737,387	\$ 2,630,740	\$ 2,964,054
Contractual	\$ 118,510	\$ 128,700	\$ 128,900	\$ 133,000
Commodities	\$ 90,301	\$ 136,000	\$ 115,000	\$ 133,050
Capital Outlay	\$ 226,619	\$ 224,500	\$ 189,500	\$ 166,500
Debt Service	\$ -	\$ -	\$ -	\$ 8,400
<b>Total Expenditures*</b>	<b>\$ 2,893,917</b>	<b>\$ 3,226,587</b>	<b>\$ 3,064,140</b>	<b>\$ 3,405,004</b>
<b>Total Positions / FTE</b>	<b>31 / 31</b>	<b>32 / 32</b>	<b>32 / 32</b>	<b>32 / 32</b>

\*Department: 421





*"Connecting with the Community..."*



*"It's kind of our thing."*

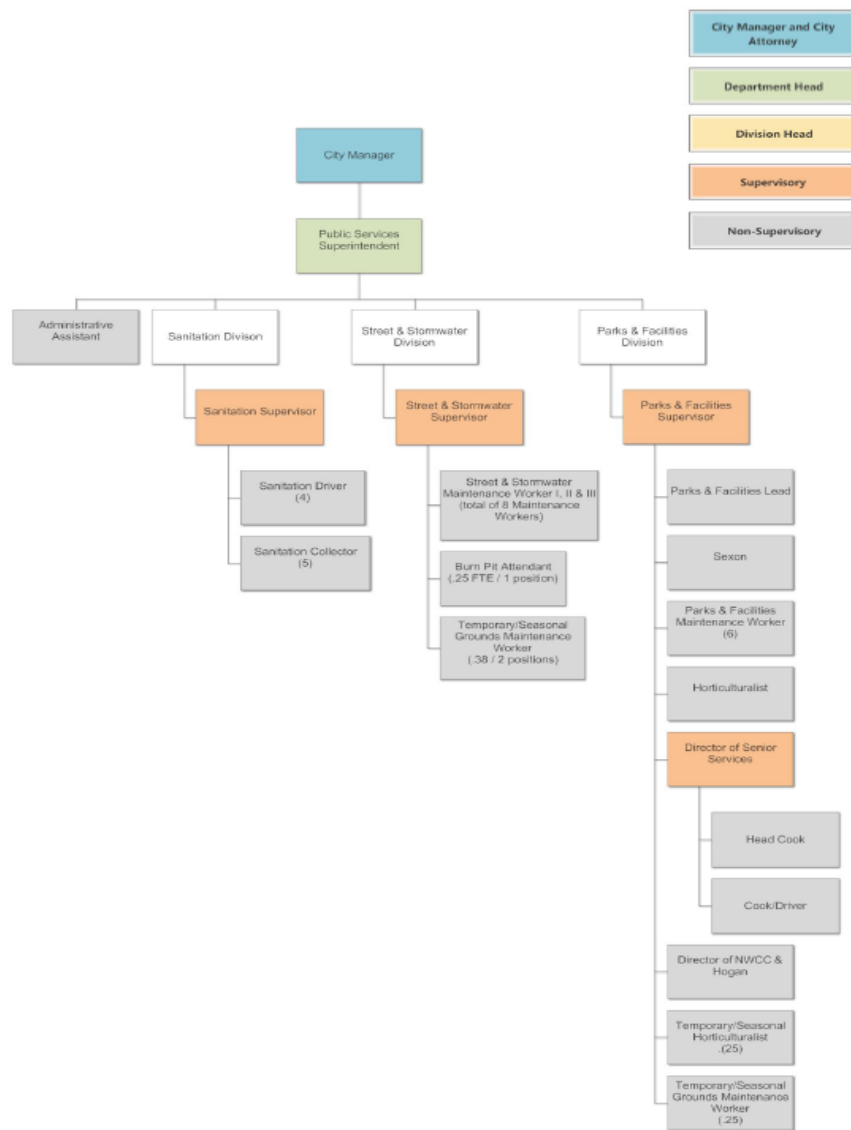




<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted</u> <u>Budget</u>
<b>421 - Law Enforcement</b>							
<b>500 - Personnel Services</b>							
01-421-5100	Full Time Salary	1,501,115.36	1,542,179.78	1,533,286.54	1,634,341.00	1,550,000.00	1,692,738.00
01-421-5102	Overtime Salary	99,561.49	120,378.20	103,860.44	85,000.00	100,000.00	95,950.00
01-421-5103	SS/Medi Taxes	117,351.97	121,307.77	119,023.16	132,295.00	130,000.00	136,836.00
01-421-5105	Retirement	0.00	0.00	0.00	23,770.00	30,000.00	25,000.00
01-421-5106	KPERS	6,971.25	10,766.53	8,688.82	8,533.00	9,300.00	8,946.00
01-421-5107	KPF	278,605.58	309,708.04	307,900.89	333,461.00	330,000.00	347,836.00
01-421-5111	Life Insurance	1,144.92	1,251.33	1,329.16	1,409.00	1,200.00	1,409.00
01-421-5112	Medical/Dental Insurance	290,680.59	293,014.17	303,660.24	403,664.00	375,000.00	536,689.00
01-421-5113	Unemployment Insurance	2,337.36	0.00	3,080.89	9,511.00	9,000.00	9,837.00
01-421-5114	Workers Comp	23,788.80	28,115.50	34,115.88	47,403.00	42,240.00	50,313.00
01-421-5201	Staffing Services	24,903.58	18,561.88	17,197.44	25,000.00	25,000.00	25,000.00
01-421-5202	Employment Services	1,541.07	4,136.93	3,883.62	3,000.00	3,000.00	3,500.00
01-421-5203	Travel/ Meals/ Lodging	9,931.87	12,231.92	4,689.96	11,000.00	8,000.00	11,000.00
01-421-5204	Training/Seminars/Conferences	12,157.20	17,133.05	15,245.67	16,000.00	15,000.00	16,000.00
01-421-5205	Dues/Memberships	2,305.30	3,071.20	2,109.00	3,000.00	3,000.00	3,000.00
01-421-5206	Employee Appreciation	1,414.92	135.00	415.97	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>2,373,811.26</b>	<b>2,481,991.30</b>	<b>2,458,487.68</b>	<b>2,737,387.00</b>	<b>2,630,740.00</b>	<b>2,964,054.00</b>
<b>600 - Contractual</b>							
01-421-6102	Electricity	13,371.90	12,907.93	11,668.91	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	2,883.31	2,330.26	3,000.68	3,000.00	3,000.00	3,000.00
01-421-6104	Telephone	9,590.68	11,332.06	12,031.31	12,000.00	12,000.00	12,000.00
01-421-6105	Other Utility Services	7,683.01	7,895.61	8,337.95	8,000.00	8,000.00	8,000.00
01-421-6213	Translation Services	156.75	957.45	644.33	600.00	800.00	800.00
01-421-6214	Other Professional Services	16,424.96	13,495.28	6,717.17	15,000.00	15,000.00	15,000.00
01-421-6215	Other Insurances	23,319.57	25,216.25	22,992.55	25,000.00	25,000.00	26,000.00
01-421-6216	Fidelity Bonds	0.00	300.00	109.84	500.00	500.00	500.00
01-421-6218	Claims/Losses	0.00	1,902.98	1,734.00	200.00	200.00	1,000.00
01-421-6222	Janitorial Services	4,721.23	5,738.17	8,791.12	6,000.00	6,000.00	8,000.00
01-421-6224	Animal Control Expense	33,500.00	33,518.50	33,500.00	33,500.00	33,500.00	33,500.00
01-421-6301	Advertising	227.36	1,959.31	0.00	1,500.00	1,500.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	4,548.69	5,998.33	7,789.34	8,000.00	8,000.00	8,000.00
01-421-6303	License Fees	25.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	706.18	318.60	488.00	0.00	0.00	300.00
01-421-6407	Community Policing	0.00	29.08	0.00	0.00	0.00	0.00
29-421-6210	Legal Services	2,793.63	3,350.71	704.68	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>119,952.27</b>	<b>127,250.52</b>	<b>118,509.88</b>	<b>128,700.00</b>	<b>128,900.00</b>	<b>133,000.00</b>
<b>710 - Commodities</b>							
01-421-7100	Office Supplies/Publications	4,787.48	5,043.04	5,541.74	5,000.00	5,000.00	5,000.00
01-421-7101	Other Supplies/Tools	13,467.17	19,936.62	12,894.71	18,000.00	12,000.00	18,000.00
01-421-7102	Clothing/Uniforms	11,314.27	13,654.74	10,999.76	14,000.00	14,000.00	14,000.00
01-421-7103	Food Supply	0.00	60.00	0.00	0.00	0.00	0.00
01-421-7104	Prisoner Housing	2,445.20	4,023.75	4,296.26	5,000.00	5,000.00	5,000.00
01-421-7105	Prisoner Medical	2,104.63	1,024.13	0.00	3,000.00	3,000.00	3,000.00
01-421-7110	Postage/Shipping	1,464.79	1,684.74	1,195.13	1,500.00	1,500.00	1,500.00
01-421-7200	Fuel/Oil	43,599.23	41,573.37	29,871.70	45,000.00	45,000.00	45,000.00
01-421-7201	Equipment Repair/Parts/Maintenance	4,368.69	3,683.35	6,698.65	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	22,270.94	20,619.11	12,090.37	25,000.00	20,000.00	32,050.00
01-421-7204	Building Materials/Repairs	1,871.80	9,439.16	6,712.79	15,000.00	5,000.00	5,000.00
<b>710 - Commodities Totals:</b>		<b>107,694.20</b>	<b>120,742.01</b>	<b>90,301.11</b>	<b>136,000.00</b>	<b>115,000.00</b>	<b>133,050.00</b>
<b>740 - Capital Outlay</b>							
01-421-7402	Capital Improvement	67,338.99	5,522.54	39,334.32	35,000.00	0.00	0.00
01-421-7403	Motor Vehicles	59,133.00	39,753.98	57,413.43	84,000.00	84,000.00	30,000.00
01-421-7405	Machinery/Equipment	11,716.00	21,520.47	29,956.63	24,000.00	20,000.00	24,000.00
01-421-7406	Office Equipment/Furniture	394.00	3,651.53	2,473.24	0.00	4,000.00	0.00
01-421-7502	Communication Equipment	2,463.72	124.99	5,083.64	3,500.00	3,500.00	14,500.00
01-421-7503	Audio/Visual Equipment	22,540.00	35,014.22	7,374.53	8,000.00	8,000.00	28,000.00
01-421-7504	Computer Equipment	10,888.98	17,313.20	19,874.68	10,000.00	10,000.00	10,000.00
01-421-7505	Computer Software	54,802.26	53,746.60	44,759.77	60,000.00	60,000.00	60,000.00
29-421-7403	Motor Vehicles	0.00	15,172.00	20,348.29	0.00	0.00	0.00
<b>740 - Capital Outlay Totals:</b>		<b>229,276.95</b>	<b>191,819.53</b>	<b>226,618.53</b>	<b>224,500.00</b>	<b>189,500.00</b>	<b>166,500.00</b>
<b>900 - Debt Service</b>							
01-421-9107	Lease/Cert of Participation Payment	0.00	2,189.00	0.00	0.00	0.00	0.00
01-421-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	8,400.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>2,189.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,400.00</b>
<b>421 - Law Enforcement Totals:</b>		<b>2,830,734.68</b>	<b>2,923,992.36</b>	<b>2,893,917.20</b>	<b>3,226,587.00</b>	<b>3,064,140.00</b>	<b>3,405,004.00</b>

# PUBLIC SERVICES DEPARTMENT

Public Services Department  
39 Positions  
35.13 FTE  
August 2, 2021



Title	Authorized Positions	FTE			
		2019	2020	2021	2022
Public Services Superintendent	1	1	1	1	1
Sanitation Supervisor	1	1	1	1	1
Sanitation Driver	4	4	4	4	4
Sanitation Collector	5	5	5	5	5
Street & Stormwater Supervisor	1	1	1	1	1
Street & Stormwater Maintenance Worker III	3	3	3	3	3
Street & Stormwater Maintenance Worker I & II	5	5	5	5	5
Burn Pit Attendant	1	0.25	0.25	0.25	0.25
Temporary/Seasonal Grounds Maintenance Worker	3	0.63	0.63	0.63	0.63
Sexton	1	1	1	1	1
Parks & Facilities Lead	1	1	1	1	1
Parks & Facilities Maintenance Worker	6	6	6	6	6
Horticulturalist	1	1	1	1	1
Temporary/Seasonal Horticulturalist	1	0.25	0.25	0.25	0.25
Director of Senior Services	1	1	1	1	1
Head Cook	1	1	1	1	1
Cook/Driver	1	1	1	1	1
Director of Northwest Community Center & Hogan	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
<b>Total</b>	<b>39</b>	<b>35.13</b>	<b>35.13</b>	<b>35.13</b>	<b>35.13</b>

# PUBLIC SERVICES DEPARTMENT

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



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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Suggested Improvements from Levee Inspection	<3	4	4	4	4	4	C
Recycling material diverted from landfill (tons)	400	401	365	N/A	*n/a	*n/a	E
Developed park acreage per 1,000 citizens	20	25	20.27	20.26	20.1	20	A, B

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



# PUBLIC SERVICES DEPARTMENT

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

Revenue By Fund	2020	2021	2021	2022
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 2,058,459	\$ 2,298,369	\$ 2,262,413	\$ 2,269,712
Stormwater Fund	\$ 159,239	\$ 306,139	\$ 229,996	\$ 342,577
Sanitation Fund	\$ 1,335,293	\$ 1,261,164	\$ 1,244,508	\$ 1,358,602
Special Recreation Fund	\$ 88	\$ 46,068	\$ 13,000	\$ 42,214
Special Highway Fund	\$ 262,377	\$ 1,357,500	\$ 519,500	\$ 1,991,000
Capital Improvement Fund	\$ 290,110	\$ -	\$ -	\$ 585,000
<b>Total Revenues</b>	<b>\$ 4,105,566</b>	<b>\$ 5,269,240</b>	<b>\$ 4,269,417</b>	<b>\$ 6,589,105</b>
<b>General Fund Expenditures:</b>				
Personnel Services	\$ 1,170,142	\$ 1,264,919	\$ 1,296,613	\$ 1,333,464
Contractual	\$ 604,716	\$ 517,650	\$ 490,000	\$ 503,948
Commodities	\$ 239,091	\$ 329,100	\$ 309,100	\$ 301,800
Capital Outlay	\$ 44,509	\$ 186,700	\$ 166,700	\$ 92,700
Debt Service	\$ -	\$ -	\$ -	\$ 37,800
<b>Stormwater Fund Expenditures:</b>				
Personnel Services	\$ 142,832	\$ 175,939	\$ 142,796	\$ 181,277
Contractual	\$ 628	\$ 23,000	\$ 13,000	\$ 12,000
Commodities	\$ 5,859	\$ 17,200	\$ 24,200	\$ 23,300
Capital Outlay	\$ 9,921	\$ 90,000	\$ 50,000	\$ 126,000
<b>Sanitation Fund Expenditures:</b>				
Personnel Services	\$ 610,213	\$ 661,464	\$ 647,608	\$ 644,202
Contractual	\$ 365,873	\$ 421,150	\$ 421,350	\$ 412,850
Commodities	\$ 142,746	\$ 177,550	\$ 174,550	\$ 172,550
Capital Outlay	\$ 216,461	\$ 1,000	\$ 1,000	\$ 129,000
<b>Special Recreation Fund Expenditures:</b>				
Contractual	\$ -	\$ -	\$ 8,000	\$ -
Commodities	\$ 88	\$ 5,000	\$ 5,000	\$ 5,000
Capital Outlay	\$ -	\$ 41,068	\$ -	\$ 37,214
<b>Special Highway Fund Expenditures:</b>				
Contractual	\$ 49,532	\$ 65,000	\$ 65,000	\$ 35,000
Commodities	\$ 157,022	\$ 174,500	\$ 174,500	\$ 201,000
Capital Outlay	\$ 55,824	\$ 1,118,000	\$ 280,000	\$ 1,755,000
<b>Capital Improvement Fund:</b>				
Contractual	\$ 290,110	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ 585,000
<b>Total Expenditures*</b>	<b>\$ 4,105,566</b>	<b>\$ 5,269,240</b>	<b>\$ 4,269,417</b>	<b>\$ 6,589,105</b>
<b>Total Positions / FTE</b>	<b>39/35.13</b>	<b>39/35.13</b>	<b>39/35.13</b>	<b>39/35.13</b>

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

# PARKS & FACILITIES DIVISION

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

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

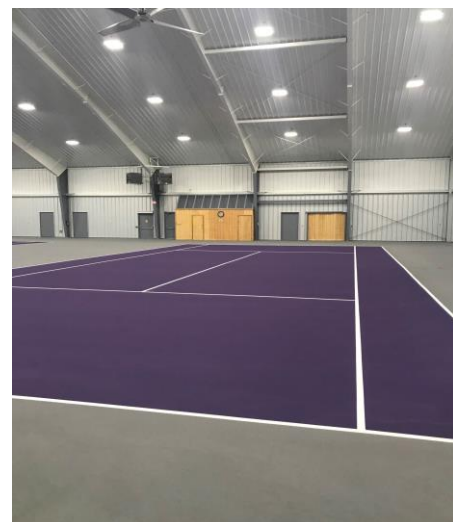
The Parks & Facilities Division includes a Lead, Maintenance Workers, Sexton, Horticulturalist, Senior Services, and Youth Programming staff.

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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Mowing/trimming city-owned facilities (hours)	265	267	246	230.75	250	250	A
Set - Up for events (days)	48	40	40	0*	40	40	B
Electrical and Plumbing issues	30	56	47	246.5	175	150	A
Parks containing surveillance cameras (QTY)	4	1	1	1	1	1	D
Handicapped accessible equipment in parks (%)	100%	100%	100%	100%	100%	100%	A, B, C
Grave openings/closings (QTY)	43	47	55	41	50	50	E
Full Time Equivalents per 1,000 population	1	0.85	0.86	0.92	0.92	0.93	A, B

\*All events were cancelled due to Covid protocols





# STREET & STORMWATER DIVISION

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

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

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

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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Street Sweeping (per linear mile)	175	173	228	232	350	350	C, D
Street Signs Replaced	182	186	162	160	150	150	B
Culverts and Ditches Cleaned (Hours Spent)	900	810	954	378	400	450	D
Curbs Repaired (Linear Feet)	800	713	996	113	800	850	C, D
Mowing Completed (linear feet)	9,000,000	8,543,040	6,369,000	4,522,000	4,000,000	4,000,000	C, D
Trouble calls received on traffic lights	40	48	58	63	65	65	B
Potholes Repaired	650	687	882	1,281	1,500	1,500	C

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



# SANITATION DIVISION

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

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

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

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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Special pickups	125	121	101	68	55	45	C,D
Recyclables diverted from landfill (tons)*	400	401	365	N/A	N/A	N/A	A
Quantity to landfill (tons)	7,000	6,898	7,401	7,074	8,000	8,500	D
Residential Customers	4,200	4,187	4,762	4,605	5,000	5,500	D
Commercial Customers	450	455	532	620	650	658	B, C, D
Missed pick-up calls	260	190	96	62	55	55	B

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



<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>530 - Park &amp; Facilities</b>							
<b>500 - Personnel Services</b>							
01-530-5100	Full Time Salary	288,822.05	247,803.84	258,870.96	269,885.00	290,000.00	284,761.00
01-530-5102	Overtime Salary	4,866.98	5,216.95	8,422.44	4,500.00	4,500.00	4,545.00
01-530-5103	SS/Medi Taxes	21,225.72	18,078.09	19,355.79	20,990.00	23,000.00	22,132.00
01-530-5106	KPERS	26,648.11	24,242.63	25,344.07	27,082.00	29,000.00	28,641.00
01-530-5111	Life Insurance	289.38	290.69	340.95	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	82,532.92	70,759.91	72,192.72	87,115.00	85,000.00	100,509.00
01-530-5113	Unemployment Insurance	1,522.71	907.23	500.63	1,509.00	1,509.00	1,591.00
01-530-5114	Workers Comp	5,886.03	5,038.57	6,195.24	8,288.00	6,681.00	8,739.00
01-530-5202	Employment Services	1,204.80	1,344.20	972.34	800.00	800.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	200.00	200.00	0.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	500.00	500.00	0.00
01-530-5205	Dues/Memberships	648.20	789.02	736.80	750.00	750.00	750.00
01-530-5206	Employee Appreciation	224.82	350.50	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>433,871.72</b>	<b>374,821.63</b>	<b>392,931.94</b>	<b>421,971.00</b>	<b>442,292.00</b>	<b>453,020.00</b>
<b>600 - Contractual</b>							
01-530-6102	Electricity	24,913.37	22,395.90	19,252.89	27,000.00	27,000.00	23,000.00
01-530-6103	Natural Gas	14,591.57	9,924.80	9,994.48	12,000.00	12,000.00	12,000.00
01-530-6104	Telephone	1,201.38	1,383.64	1,469.02	1,500.00	1,500.00	1,500.00
01-530-6105	Other Utility Services	2,073.83	1,861.54	1,948.41	3,000.00	3,000.00	3,000.00
01-530-6212	Payments to Contractors	63.00	253.50	9,622.49	1,200.00	12,000.00	10,000.00
01-530-6214	Other Professional Services	9,339.90	5,887.05	7,918.79	10,000.00	5,000.00	10,000.00
01-530-6215	Other Insurances	17,968.94	21,754.39	19,905.32	20,000.00	20,000.00	25,948.00
01-530-6218	Claims/Losses	5,655.86	42,869.49	5,277.00	2,000.00	2,000.00	6,000.00
01-530-6222	Janitorial Services	0.00	48.65	0.00	0.00	0.00	0.00
01-530-6301	Advertising	295.56	0.00	0.00	500.00	500.00	0.00
01-530-6302	Equip Rental/Maintenance Contract	330.00	10,169.90	2,999.42	6,000.00	4,000.00	3,000.00
01-530-6303	License Fees	26.00	26.75	36.00	100.00	100.00	100.00
20-530-6214	Other Professional Services	14,000.00	5,248.00	0.00	0.00	8,000.00	0.00
	<b>600 - Contractual Totals:</b>	<b>90,459.41</b>	<b>121,823.61</b>	<b>78,423.82</b>	<b>83,300.00</b>	<b>95,100.00</b>	<b>94,548.00</b>
<b>710 - Commodities</b>							
01-530-7100	Office Supplies/Publications	396.94	421.90	136.95	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	36,671.19	47,073.86	30,743.38	37,000.00	37,000.00	32,000.00
01-530-7102	Clothing/Uniforms	3,640.31	5,875.07	4,027.85	7,000.00	6,000.00	4,500.00
01-530-7106	Chemicals	8,627.19	9,381.85	6,212.35	15,000.00	15,000.00	15,000.00
01-530-7110	Postage/Shipping	46.85	20.74	0.00	50.00	50.00	0.00
01-530-7200	Fuel/Oil	16,567.89	16,161.32	12,052.66	20,000.00	15,000.00	15,000.00
01-530-7201	Equipment Repair/Parts/Maintenance	27,631.44	11,582.13	19,546.42	25,000.00	25,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	6,784.10	7,613.15	5,405.00	10,000.00	7,000.00	10,900.00
01-530-7204	Building Materials/Repairs	15,364.92	31,998.85	39,991.94	35,000.00	35,000.00	30,000.00
01-530-7205	Materials	1,464.82	301.88	5,424.75	5,000.00	5,000.00	5,500.00
20-530-7101	Other Supplies/Tools	0.00	8,987.92	88.11	5,000.00	5,000.00	5,000.00
	<b>710 - Commodities Totals:</b>	<b>117,195.65</b>	<b>139,418.67</b>	<b>123,629.41</b>	<b>159,550.00</b>	<b>150,550.00</b>	<b>138,400.00</b>
<b>740 - Capital Outlay</b>							
01-530-7402	Capital Improvement	212,369.62	0.00	0.00	175,000.00	155,000.00	16,000.00
01-530-7403	Motor Vehicles	134,810.00	13,249.50	0.00	0.00	0.00	0.00
01-530-7405	Machinery/Equipment	9,075.00	22,763.88	43,730.16	0.00	0.00	65,000.00
01-530-7504	Computer Equipment	814.99	349.00	0.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	0.00	395.88	0.00	500.00	500.00	500.00
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	41,068.00	0.00	37,214.00
68-530-7402	Capital Improvement	0.00	0.00	0.00	0.00	0.00	585,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>357,069.61</b>	<b>36,758.26</b>	<b>43,730.16</b>	<b>217,568.00</b>	<b>156,500.00</b>	<b>704,714.00</b>
<b>530 - Park &amp; Facilities</b>							
<b>900 - Debt Service</b>							
01-530-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	25,200.00
	<b>900 - Debt Service Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,200.00</b>
<b>530 - Park &amp; Facilities Totals:</b>		<b>998,596.39</b>	<b>672,822.17</b>	<b>638,715.33</b>	<b>882,389.00</b>	<b>844,442.00</b>	<b>1,415,882.00</b>



<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>532 - Paris Park Pool</b>							
<b>600 - Contractual</b>							
01-532-6102	Electricity	9,543.29	9,460.30	8,127.79	10,000.00	10,000.00	10,000.00
01-532-6104	Telephone	99.81	75.12	247.02	100.00	100.00	300.00
01-532-6214	Other Professional Services	38,936.00	39,555.99	40,310.73	46,000.00	46,000.00	45,000.00
	<b>600 - Contractual Totals:</b>	<b>48,579.10</b>	<b>49,091.41</b>	<b>48,685.54</b>	<b>56,100.00</b>	<b>56,100.00</b>	<b>55,300.00</b>
<b>710 - Commodities</b>							
01-532-7101	Other Supplies/Tools	318.19	758.50	679.96	3,000.00	3,000.00	1,000.00
01-532-7106	Chemicals	8,410.67	10,199.16	9,120.00	12,000.00	12,000.00	12,000.00
01-532-7201	Equipment Repair/Parts/Maintenance	6,584.88	2,804.98	3,497.81	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	11,087.44	10,316.24	862.95	10,000.00	10,000.00	10,000.00
	<b>710 - Commodities Totals:</b>	<b>26,401.18</b>	<b>24,078.88</b>	<b>14,160.72</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>27,000.00</b>
<b>740 - Capital Outlay</b>							
01-532-7405	Machinery/Equipment	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>532 - Paris Park Pool Totals:</b>		<b>74,980.28</b>	<b>73,170.29</b>	<b>62,846.26</b>	<b>90,100.00</b>	<b>90,100.00</b>	<b>87,300.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>533 - Riverview Cemetery</b>							
<b>500 - Personnel Services</b>							
01-533-5100	Full Time Salary	71,888.63	73,607.76	75,524.93	75,442.00	79,000.00	80,407.00
01-533-5102	Overtime Salary	1,734.74	1,710.50	2,120.76	1,500.00	2,000.00	1,515.00
01-533-5103	SS/Medi Taxes	5,196.64	5,207.30	5,280.72	5,886.00	6,200.00	6,267.00
01-533-5106	KPERS	6,923.23	7,442.12	7,469.09	7,594.00	8,000.00	8,110.00
01-533-5111	Life Insurance	78.82	85.06	89.10	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	30,302.68	30,678.09	32,384.29	36,710.00	36,710.00	44,903.00
01-533-5113	Unemployment Insurance	373.33	374.13	136.53	423.00	423.00	451.00
01-533-5114	Workers Comp	2,637.16	2,790.39	2,600.96	3,721.00	3,312.00	3,936.00
01-533-5202	Employment Services	192.90	126.00	250.20	200.00	200.00	300.00
01-533-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	100.00	100.00	0.00
01-533-5205	Dues/Memberships	0.00	0.00	119.00	20.00	20.00	120.00
01-533-5206	Employee Appreciation	269.32	39.95	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>119,597.45</b>	<b>122,061.30</b>	<b>125,975.58</b>	<b>131,684.00</b>	<b>136,053.00</b>	<b>146,097.00</b>
<b>600 - Contractual</b>							
01-533-6102	Electricity	4,623.43	5,201.20	5,521.08	5,400.00	5,400.00	5,800.00
01-533-6103	Natural Gas	3,786.27	3,212.76	3,293.21	8,000.00	5,000.00	6,000.00
01-533-6104	Telephone	800.93	922.43	979.33	1,000.00	1,400.00	1,400.00
01-533-6105	Other Utility Services	1,378.11	1,359.57	1,439.52	1,500.00	1,500.00	1,500.00
01-533-6214	Other Professional Services	0.00	121.16	249.41	500.00	500.00	500.00
01-533-6215	Other Insurances	2,952.87	3,535.39	3,087.03	3,000.00	3,000.00	5,200.00
01-533-6301	Advertising	0.00	0.00	0.00	200.00	200.00	0.00
01-533-6302	Equip Rental/Maintenance Contract	2,275.80	439.99	260.00	300.00	300.00	300.00
<b>600 - Contractual Totals:</b>		<b>15,817.41</b>	<b>14,792.50</b>	<b>14,829.58</b>	<b>19,900.00</b>	<b>17,300.00</b>	<b>20,700.00</b>
<b>710 - Commodities</b>							
01-533-7100	Office Supplies/Publications	132.28	190.92	196.05	300.00	300.00	300.00
01-533-7101	Other Supplies/Tools	6,603.63	13,422.10	8,799.46	10,000.00	10,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,331.46	1,708.66	1,210.65	1,900.00	1,900.00	1,800.00
01-533-7200	Fuel/Oil	3,033.52	3,242.39	4,559.70	5,000.00	5,000.00	5,000.00
01-533-7201	Equipment Repair/Parts/Maintenance	10,801.82	9,547.61	8,264.91	12,500.00	10,000.00	10,000.00
01-533-7202	Motor Vehicle Repair/Parts	1,152.96	1,363.04	2,133.26	5,000.00	3,000.00	4,950.00
01-533-7204	Building Materials/Repairs	2,399.91	595.10	239.45	4,000.00	3,000.00	3,000.00
01-533-7205	Materials	2,194.92	0.00	35.64	2,500.00	1,000.00	1,000.00
01-533-7301	Refunds	730.00	1,130.00	0.00	500.00	500.00	0.00
<b>710 - Commodities Totals:</b>		<b>28,380.50</b>	<b>31,199.82</b>	<b>25,439.12</b>	<b>41,700.00</b>	<b>34,700.00</b>	<b>36,050.00</b>
<b>740 - Capital Outlay</b>							
01-533-7402	Capital Improvement	36,527.74	0.00	0.00	0.00	0.00	0.00
01-533-7405	Machinery/Equipment	2,599.99	4,326.45	0.00	0.00	0.00	0.00
01-533-7504	Computer Equipment	59.97	765.00	0.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	0.00	65.98	0.00	500.00	500.00	500.00
<b>740 - Capital Outlay Totals:</b>		<b>39,187.70</b>	<b>5,157.43</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>900 - Debt Service</b>							
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	12,600.00
<b>900 - Debt Service Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,600.00</b>
<b>533 - Riverview Cemetery Totals:</b>		<b>202,983.06</b>	<b>173,211.05</b>	<b>166,244.28</b>	<b>194,784.00</b>	<b>189,553.00</b>	<b>216,947.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>540 - Public Works Administration</b>							
<b>500 - Personnel Services</b>							
01-540-5203	Travel/ Meals/ Lodging	489.94	0.00	0.00	0.00	0.00	0.00
19-540-5100	Full Time Salary	157,332.67	69,246.79	0.00	0.00	0.00	0.00
19-540-5102	Overtime Salary	6,661.92	1,635.24	0.00	0.00	0.00	0.00
19-540-5103	SS/Medi Taxes	12,247.51	5,225.67	0.00	0.00	0.00	0.00
19-540-5106	KPERS	15,212.00	6,743.64	0.00	0.00	0.00	0.00
19-540-5111	Life Insurance	97.99	51.52	0.00	0.00	0.00	0.00
19-540-5112	Medical/Dental Insurance	22,531.35	9,066.52	0.00	0.00	0.00	0.00
19-540-5113	Unemployment Insurance	877.36	375.37	0.00	0.00	0.00	0.00
19-540-5114	Workers Comp	5,926.81	3,385.50	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>221,377.55</b>	<b>95,730.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>600 - Contractual</b>							
01-540-6215	Other Insurances	848.09	1,073.86	0.00	0.00	0.00	0.00
01-540-6218	Claims/Losses	0.00	2,286.82	0.00	0.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>848.09</b>	<b>3,360.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
01-540-7100	Office Supplies/Publications	91.75	56.86	0.00	0.00	0.00	0.00
01-540-7101	Other Supplies/Tools	98.56	71.16	0.00	0.00	0.00	0.00
01-540-7102	Clothing/Uniforms	357.02	170.92	0.00	0.00	0.00	0.00
01-540-7200	Fuel/Oil	376.56	121.56	0.00	0.00	0.00	0.00
01-540-7202	Motor Vehicle Repair/Parts	757.31	0.00	0.00	0.00	0.00	0.00
	<b>710 - Commodities Totals:</b>	<b>1,681.20</b>	<b>420.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>540 - Public Works Administration Totals:</b>		<b>223,906.84</b>	<b>99,511.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>541 - Sanitation</b>							
<b>500 - Personnel Services</b>							
19-541-5100	Full Time Salary	213,087.25	270,551.73	402,171.10	380,010.00	400,000.00	379,993.00
19-541-5102	Overtime Salary	12,749.11	18,365.34	12,705.44	19,000.00	19,000.00	19,000.00
19-541-5103	SS/Medi Taxes	16,489.09	20,879.27	29,899.88	32,086.00	32,086.00	32,085.00
19-541-5105	Retirement	0.00	0.00	0.00	22,973.00	0.00	0.00
19-541-5106	KPERS	21,207.47	28,546.42	39,800.31	41,397.00	45,000.00	41,521.00
19-541-5111	Life Insurance	301.86	359.28	482.74	489.00	489.00	483.00
19-541-5112	Medical/Dental Insurance	50,009.70	74,877.22	106,461.02	129,472.00	120,000.00	134,616.00
19-541-5113	Unemployment Insurance	-4,915.66	10.45	772.89	2,307.00	2,307.00	2,307.00
19-541-5114	Workers Comp	14,042.19	14,560.28	16,446.72	29,630.00	24,626.00	29,997.00
19-541-5202	Employment Services	3,788.38	3,811.41	775.92	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	2,324.39	331.26	0.00	300.00	300.00	300.00
19-541-5204	Training/Seminars/Conferences	1,950.00	375.00	0.00	300.00	300.00	300.00
19-541-5205	Dues/Memberships	534.15	506.90	442.08	500.00	500.00	600.00
19-541-5206	Employee Appreciation	146.47	20.00	255.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>331,714.40</b>	<b>433,194.56</b>	<b>610,213.10</b>	<b>661,464.00</b>	<b>647,608.00</b>	<b>644,202.00</b>
<b>600 - Contractual</b>							
19-541-6102	Electricity	4,683.07	4,619.17	4,445.40	5,000.00	5,000.00	5,000.00
19-541-6103	Natural Gas	3,881.51	2,574.82	2,861.77	4,000.00	4,000.00	5,000.00
19-541-6104	Telephone	400.47	560.64	648.59	500.00	700.00	700.00
19-541-6105	Other Utility Services	2,074.10	1,798.70	2,294.72	2,000.00	2,000.00	2,500.00
19-541-6212	Payments to Contractors	239,381.87	248,399.62	314,857.07	350,000.00	350,000.00	350,000.00
19-541-6214	Other Professional Services	35,460.01	70,152.28	30,328.95	48,000.00	48,000.00	35,000.00
19-541-6215	Other Insurances	11,413.73	13,047.95	10,100.57	7,500.00	7,500.00	11,000.00
19-541-6218	Claims/Losses	64.04	5,535.55	0.00	2,000.00	2,000.00	1,500.00
19-541-6301	Advertising	520.21	307.98	0.00	500.00	500.00	500.00
19-541-6302	Equip Rental/Maintenance Contract	1,441.97	385.00	323.00	1,600.00	1,600.00	1,600.00
19-541-6303	License Fees	37.00	0.00	13.00	50.00	50.00	50.00
	<b>600 - Contractual Totals:</b>	<b>299,357.98</b>	<b>347,381.71</b>	<b>365,873.07</b>	<b>421,150.00</b>	<b>421,350.00</b>	<b>412,850.00</b>
<b>710 - Commodities</b>							
19-541-7100	Office Supplies/Publications	574.30	596.12	236.41	500.00	500.00	300.00
19-541-7101	Other Supplies/Tools	23,056.94	27,825.02	38,117.72	40,000.00	40,000.00	40,000.00
19-541-7102	Clothing/Uniforms	6,483.17	7,830.03	6,620.92	7,000.00	7,000.00	7,200.00
19-541-7103	Food Supply	9.98	0.00	0.00	0.00	0.00	0.00
19-541-7110	Postage/Shipping	50.00	34.07	36.67	50.00	50.00	50.00
19-541-7200	Fuel/Oil	59,186.46	61,715.07	47,226.27	60,000.00	60,000.00	65,000.00
19-541-7201	Equipment Repair/Parts/Maintenance	10,794.93	22,153.34	25,346.37	30,000.00	37,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	37,131.68	27,077.81	9,588.15	30,000.00	20,000.00	20,000.00
19-541-7204	Building Materials/Repairs	11,548.96	7,414.70	15,573.63	10,000.00	10,000.00	10,000.00
	<b>710 - Commodities Totals:</b>	<b>148,836.42</b>	<b>154,646.16</b>	<b>142,746.14</b>	<b>177,550.00</b>	<b>174,550.00</b>	<b>172,550.00</b>
<b>740 - Capital Outlay</b>							
19-541-7403	Motor Vehicles	25,500.00	13,249.50	215,284.00	0.00	0.00	128,000.00
19-541-7405	Machinery/Equipment	13,900.00	52,175.24	1,176.60	0.00	0.00	0.00
19-541-7504	Computer Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>39,400.00</b>	<b>65,424.74</b>	<b>216,460.60</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>129,000.00</b>
<b>541 - Sanitation Totals:</b>		<b>819,308.80</b>	<b>1,000,647.17</b>	<b>1,335,292.91</b>	<b>1,261,164.00</b>	<b>1,244,508.00</b>	<b>1,358,602.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>542 - Streets</b>							
<b>500 - Personnel Services</b>							
01-542-5100	Full Time Salary	148,725.49	224,164.05	252,614.20	241,117.00	250,000.00	252,319.00
01-542-5102	Overtime Salary	6,394.28	11,011.06	7,549.08	6,000.00	9,000.00	6,060.00
01-542-5103	SS/Medi Taxes	11,356.68	17,072.52	18,893.00	20,466.00	20,466.00	21,343.00
01-542-5105	Retirement	0.00	0.00	0.00	22,973.00	0.00	0.00
01-542-5106	KPERS	14,216.71	22,572.26	25,028.51	26,405.00	26,405.00	27,621.00
01-542-5111	Life Insurance	166.75	253.27	268.82	282.00	282.00	282.00
01-542-5112	Medical/Dental Insurance	36,898.81	57,727.56	60,562.18	74,659.00	65,000.00	89,741.00
01-542-5113	Unemployment Insurance	816.02	1,225.48	488.23	1,471.00	1,471.00	1,534.00
01-542-5114	Workers Comp	9,909.73	10,487.11	11,483.96	13,337.00	18,497.00	14,702.00
01-542-5201	Staffing Services	115,157.62	38,071.30	35,876.89	45,000.00	60,000.00	48,000.00
01-542-5202	Employment Services	2,296.40	1,426.70	1,282.99	2,000.00	2,000.00	1,500.00
01-542-5203	Travel/ Meals/ Lodging	34.50	43.75	84.25	200.00	200.00	100.00
01-542-5204	Training/Seminars/Conferences	150.00	168.00	0.00	500.00	500.00	250.00
01-542-5205	Dues/Memberships	487.85	381.52	427.96	500.00	500.00	500.00
01-542-5206	Employee Appreciation	0.00	90.00	0.00	0.00	0.00	0.00
<b>500 - Personnel Services Totals:</b>		<b>346,610.84</b>	<b>384,694.58</b>	<b>414,560.07</b>	<b>454,910.00</b>	<b>454,321.00</b>	<b>463,952.00</b>
<b>600 - Contractual</b>							
01-542-6102	Electricity	210,120.90	215,465.92	209,322.24	225,000.00	240,000.00	235,000.00
01-542-6103	Natural Gas	3,881.50	2,574.82	3,056.29	4,000.00	4,000.00	4,000.00
01-542-6104	Telephone	2,402.80	2,966.16	3,255.88	3,200.00	3,200.00	3,500.00
01-542-6105	Other Utility Services	812.11	687.17	848.75	800.00	1,500.00	1,500.00
01-542-6212	Payments to Contractors	0.00	430,910.10	181,083.30	50,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	16,020.57	34,709.67	4,174.41	13,000.00	8,000.00	5,000.00
01-542-6215	Other Insurances	19,920.40	25,188.46	26,137.84	20,000.00	20,000.00	27,000.00
01-542-6301	Advertising	348.66	0.00	0.00	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	8,486.61	6,981.00	240.00	2,000.00	2,000.00	8,000.00
01-542-6303	License Fees	190.83	68.03	0.00	200.00	200.00	100.00
21-542-6212	Payments to Contractors	181,483.91	24,185.00	19,500.00	60,000.00	60,000.00	25,000.00
21-542-6214	Other Professional Services	20,173.01	2,751.00	18,995.26	5,000.00	5,000.00	10,000.00
21-542-6218	Claims/Losses	0.00	0.00	4,160.27	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	0.00	0.00	6,876.00	0.00	0.00	0.00
68-542-6212	Payments to Contractors	192,312.03	25,000.00	290,110.40	0.00	0.00	0.00
<b>600 - Contractual Totals:</b>		<b>656,153.33</b>	<b>771,487.33</b>	<b>767,760.64</b>	<b>383,400.00</b>	<b>354,100.00</b>	<b>329,300.00</b>
<b>710 - Commodities</b>							
01-542-7100	Office Supplies/Publications	819.93	435.91	320.66	1,000.00	1,000.00	500.00
01-542-7101	Other Supplies/Tools	14,860.92	16,045.92	10,367.88	15,000.00	15,000.00	15,000.00
01-542-7102	Clothing/Uniforms	5,408.07	7,348.93	4,844.61	6,000.00	6,000.00	6,000.00
01-542-7110	Postage/Shipping	3.26	191.46	40.47	100.00	100.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenance	13,910.47	31,405.81	23,666.19	20,000.00	20,000.00	28,000.00
01-542-7204	Building Materials/Repairs	10,693.13	4,507.31	2,849.90	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	19,411.45	1,369.34	11,727.12	10,000.00	10,000.00	13,000.00
01-542-7207	Street Flags and Signs	11,016.36	17,249.12	4,909.74	15,000.00	15,000.00	15,000.00
21-542-7200	Fuel/Oil	30,003.64	39,083.88	26,310.80	35,000.00	35,000.00	35,000.00
21-542-7201	Equipment Repair/Parts/Maintenance	36,684.50	66,695.93	30,231.90	50,000.00	50,000.00	57,000.00
21-542-7202	Motor Vehicle Repair/Parts	6,161.65	5,871.29	18,674.78	18,000.00	18,000.00	23,000.00
21-542-7204	Building Materials/Repairs	1,249.16	1,417.53	0.00	1,500.00	1,500.00	1,000.00
21-542-7205	Materials	2,758.85	82,818.56	81,804.41	70,000.00	70,000.00	85,000.00
<b>710 - Commodities Totals:</b>		<b>152,981.39</b>	<b>274,440.99</b>	<b>215,748.46</b>	<b>246,600.00</b>	<b>246,600.00</b>	<b>283,550.00</b>
<b>740 - Capital Outlay</b>							
01-542-7504	Computer Equipment	1,253.54	1,124.15	635.00	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	0.00	197.94	0.00	1,000.00	1,000.00	1,000.00
21-542-7402	Capital Improvement	0.00	0.00	0.00	858,000.00	70,000.00	1,330,000.00
21-542-7403	Motor Vehicles	47,227.00	30,907.00	0.00	240,000.00	190,000.00	220,000.00
21-542-7405	Machinery/Equipment	6,595.00	52,175.23	55,823.82	20,000.00	20,000.00	205,000.00
<b>740 - Capital Outlay Totals:</b>		<b>55,075.54</b>	<b>84,404.32</b>	<b>56,458.82</b>	<b>1,120,000.00</b>	<b>282,000.00</b>	<b>1,757,000.00</b>
<b>800 - Transfers</b>							
01-542-8002	Transfer to CIP	7,563.60	0.00	0.00	0.00	0.00	0.00
21-542-8002	Transfer to CIP	192,312.03	0.00	0.00	0.00	0.00	0.00
<b>800 - Transfers Totals:</b>		<b>199,875.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>542 - Streets Totals:</b>		<b>1,410,696.73</b>	<b>1,515,027.22</b>	<b>1,454,527.99</b>	<b>2,204,910.00</b>	<b>1,337,021.00</b>	<b>2,833,802.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>544 - Stormwater</b>							
<b>500 - Personnel Services</b>							
15-544-5100	Full Time Salary	113,001.43	97,336.50	97,149.48	109,906.00	93,000.00	110,799.00
15-544-5102	Overtime Salary	4,103.74	4,896.66	3,351.83	4,000.00	4,000.00	4,000.00
15-544-5103	SS/Medi Taxes	8,585.80	7,423.52	7,326.74	8,714.00	7,300.00	8,782.00
15-544-5106	KPERS	10,965.34	10,030.51	9,633.45	11,242.00	10,000.00	11,365.00
15-544-5111	Life Insurance	96.13	115.80	115.90	132.00	132.00	128.00
15-544-5112	Medical/Dental Insurance	25,593.25	25,024.10	23,551.78	34,316.00	26,000.00	39,317.00
15-544-5113	Unemployment Insurance	616.40	37.24	189.38	626.00	626.00	631.00
15-544-5114	Workers Comp	2,528.41	1,256.34	1,513.13	7,003.00	1,738.00	6,255.00
	<b>500 - Personnel Services Totals:</b>	<b>165,490.50</b>	<b>146,120.67</b>	<b>142,831.69</b>	<b>175,939.00</b>	<b>142,796.00</b>	<b>181,277.00</b>
<b>600 - Contractual</b>							
15-544-6212	Payments to Contractors	41,100.00	15,064.38	0.00	20,000.00	10,000.00	10,000.00
15-544-6214	Other Professional Services	1,640.00	13,294.57	567.50	3,000.00	3,000.00	2,000.00
15-544-6303	License Fees	60.00	0.00	60.00	0.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>42,800.00</b>	<b>28,358.95</b>	<b>627.50</b>	<b>23,000.00</b>	<b>13,000.00</b>	<b>12,000.00</b>
<b>710 - Commodities</b>							
15-544-7101	Other Supplies/Tools	5,547.27	1,000.97	179.09	2,000.00	2,000.00	1,000.00
15-544-7106	Chemicals	1,996.00	3,461.00	5,170.93	5,000.00	5,000.00	5,200.00
15-544-7201	Equipment Repair/Parts/Maintenance	0.00	3,796.69	278.75	0.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	131.00	41.48	0.00	200.00	200.00	100.00
15-544-7205	Materials	11,535.35	6,959.77	230.21	10,000.00	7,000.00	7,000.00
	<b>710 - Commodities Totals:</b>	<b>19,209.62</b>	<b>15,259.91</b>	<b>5,858.98</b>	<b>17,200.00</b>	<b>24,200.00</b>	<b>23,300.00</b>
<b>740 - Capital Outlay</b>							
15-544-7402	Capital Improvement	227,723.00	12,972.90	0.00	90,000.00	50,000.00	90,000.00
15-544-7403	Motor Vehicles	0.00	30,907.00	9,920.70	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	2,985.00	70,293.54	0.00	0.00	0.00	36,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>230,708.00</b>	<b>114,173.44</b>	<b>9,920.70</b>	<b>90,000.00</b>	<b>50,000.00</b>	<b>126,000.00</b>
<b>544 - Stormwater Totals:</b>		<b>458,208.12</b>	<b>303,912.97</b>	<b>159,238.87</b>	<b>306,139.00</b>	<b>229,996.00</b>	<b>342,577.00</b>

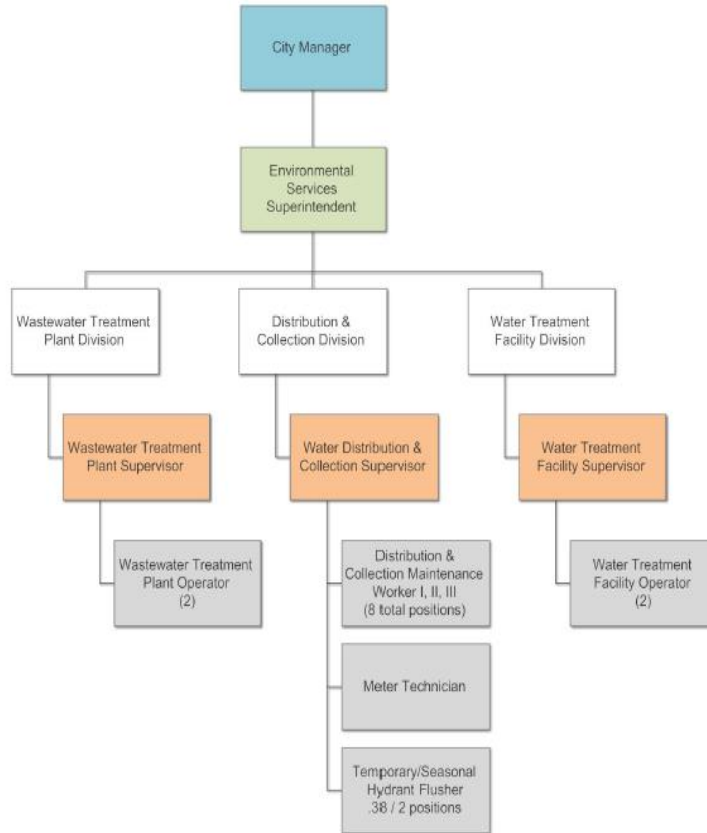
<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>770 - Northwest Community Center</b>							
<b>500 - Personnel Services</b>							
01-770-5100	Full Time Salary	32,454.15	32,486.10	32,408.21	32,975.00	35,000.00	34,531.00
01-770-5102	Overtime Salary	1,229.90	1,669.11	1,101.89	1,000.00	1,000.00	1,020.00
01-770-5103	SS/Medi Taxes	2,452.63	2,471.21	2,465.12	2,523.00	2,600.00	2,642.00
01-770-5106	KPERS	3,167.64	3,375.16	3,223.44	3,255.00	3,600.00	3,419.00
01-770-5111	Life Insurance	25.59	27.76	28.75	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,578.81	4,672.16	4,985.40	5,649.00	5,649.00	6,964.00
01-770-5113	Unemployment Insurance	175.49	176.74	63.63	187.00	187.00	195.00
01-770-5114	Workers Comp	0.00	1,428.26	971.14	1,242.00	1,176.00	1,279.00
<b>500 - Personnel Services Totals:</b>		<b>44,084.21</b>	<b>46,306.50</b>	<b>45,247.58</b>	<b>46,875.00</b>	<b>49,256.00</b>	<b>50,094.00</b>
<b>600 - Contractual</b>							
01-770-6102	Electricity	3,120.58	4,119.07	1,732.80	4,200.00	4,200.00	3,000.00
01-770-6103	Natural Gas	2,494.95	1,957.35	2,544.07	3,000.00	3,000.00	3,000.00
01-770-6104	Telephone	860.38	922.43	979.33	1,000.00	1,000.00	1,000.00
01-770-6105	Other Utility Services	1,140.36	964.92	1,052.80	1,300.00	1,300.00	1,200.00
01-770-6214	Other Professional Services	266.00	110.00	120.80	500.00	500.00	300.00
<b>600 - Contractual Totals:</b>		<b>7,882.27</b>	<b>8,073.77</b>	<b>6,429.80</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>8,500.00</b>
<b>710 - Commodities</b>							
01-770-7100	Office Supplies/Publications	465.11	159.06	260.86	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	728.78	808.96	164.31	1,500.00	1,500.00	1,000.00
01-770-7201	Equipment Repair/Parts/Maintenance	0.00	0.00	0.00	750.00	750.00	0.00
01-770-7204	Building Materials/Repairs	272.89	406.37	955.79	1,500.00	1,500.00	1,000.00
01-770-7301	Refunds	1,290.00	1,050.00	1,370.24	1,500.00	1,500.00	1,500.00
<b>710 - Commodities Totals:</b>		<b>2,756.78</b>	<b>2,424.39</b>	<b>2,751.20</b>	<b>5,750.00</b>	<b>5,750.00</b>	<b>4,000.00</b>
<b>740 - Capital Outlay</b>							
01-770-7504	Computer Equipment	0.00	349.00	144.00	500.00	500.00	500.00
<b>740 - Capital Outlay Totals:</b>		<b>0.00</b>	<b>349.00</b>	<b>144.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>770 - Northwest Community Center Totals:</b>		<b>54,723.26</b>	<b>57,153.66</b>	<b>54,572.58</b>	<b>63,125.00</b>	<b>65,506.00</b>	<b>63,094.00</b>

<u>Account</u>	<u>Account Name</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Adopted</u> <u>Budget</u>	<u>2021</u> <u>Working</u> <u>Budget</u>	<u>2022</u> <u>Adopted Budget</u>
<b>774 - Senior Center</b>							
<b>500 - Personnel Services</b>							
01-774-5100	Full Time Salary	101,933.76	107,997.21	112,556.31	113,174.00	118,000.00	118,862.00
01-774-5102	Overtime Salary	1,963.49	3,738.05	2,844.37	1,500.00	1,500.00	1,515.00
01-774-5103	SS/Medi Taxes	7,145.94	7,539.22	7,764.51	8,773.00	9,100.00	9,209.00
01-774-5106	KPERS	9,770.43	11,041.06	11,100.99	11,318.00	11,500.00	11,917.00
01-774-5111	Life Insurance	118.23	127.59	133.65	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	35,330.51	35,078.98	36,894.66	41,821.00	41,821.00	51,215.00
01-774-5113	Unemployment Insurance	513.53	541.76	200.86	631.00	631.00	662.00
01-774-5114	Workers Comp	1,196.24	621.56	703.23	1,030.00	907.00	1,089.00
01-774-5201	Staffing Services	24,622.88	16,076.43	18,624.63	30,000.00	30,000.00	25,000.00
01-774-5202	Employment Services	28.75	41.10	122.65	250.00	250.00	200.00
01-774-5203	Travel/ Meals/ Lodging	0.00	0.00	0.00	250.00	250.00	0.00
01-774-5204	Training/Seminars/Conferences	0.00	0.00	284.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	157.00	185.32	197.00	300.00	300.00	200.00
<b>500 - Personnel Services Totals:</b>		<b>182,780.76</b>	<b>182,988.28</b>	<b>191,426.86</b>	<b>209,479.00</b>	<b>214,691.00</b>	<b>220,301.00</b>
<b>600 - Contractual</b>							
01-774-6102	Electricity	13,190.02	13,233.57	12,110.47	15,000.00	15,000.00	14,000.00
01-774-6103	Natural Gas	3,034.14	2,526.38	2,855.72	4,000.00	4,000.00	4,000.00
01-774-6104	Telephone	1,830.09	5,210.83	1,627.03	1,600.00	1,600.00	1,800.00
01-774-6105	Other Utility Services	0.00	0.00	498.55	150.00	800.00	800.00
01-774-6214	Other Professional Services	1,875.00	2,948.83	7,209.90	3,200.00	4,000.00	5,000.00
01-774-6215	Other Insurances	3,160.95	3,796.80	3,926.85	4,500.00	4,500.00	4,500.00
01-774-6301	Advertising	347.00	388.00	0.00	1,500.00	500.00	500.00
<b>600 - Contractual Totals:</b>		<b>23,437.20</b>	<b>28,104.41</b>	<b>28,228.52</b>	<b>29,950.00</b>	<b>30,400.00</b>	<b>30,600.00</b>
<b>710 - Commodities</b>							
01-774-7100	Office Supplies/Publications	171.87	127.96	275.16	500.00	500.00	300.00
01-774-7101	Other Supplies/Tools	8,844.25	9,680.72	10,461.28	10,000.00	10,000.00	12,000.00
01-774-7103	Food Supply	1,559.70	1,845.61	91.33	1,500.00	1,500.00	1,000.00
01-774-7200	Fuel/Oil	979.47	821.46	727.92	1,000.00	1,000.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenance	0.00	0.00	459.00	3,500.00	2,500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	1,924.21	165.09	181.86	1,500.00	1,500.00	1,000.00
01-774-7204	Building Materials/Repairs	6,893.93	601.81	2,276.02	8,000.00	5,000.00	3,000.00
<b>710 - Commodities Totals:</b>		<b>20,373.43</b>	<b>13,242.65</b>	<b>14,472.57</b>	<b>26,000.00</b>	<b>22,000.00</b>	<b>18,800.00</b>
<b>740 - Capital Outlay</b>							
01-774-7504	Computer Equipment	222.59	388.96	0.00	1,200.00	1,200.00	1,200.00
<b>740 - Capital Outlay Totals:</b>		<b>222.59</b>	<b>388.96</b>	<b>0.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,200.00</b>
<b>774 - Senior Center Totals:</b>		<b>226,813.98</b>	<b>224,724.30</b>	<b>234,127.95</b>	<b>266,629.00</b>	<b>268,291.00</b>	<b>270,901.00</b>
<b>Public Services Totals:</b>		<b>4,470,217.46</b>	<b>4,120,180.26</b>	<b>4,105,566.17</b>	<b>5,269,240.00</b>	<b>4,269,417.00</b>	<b>6,589,105.00</b>



# ENVIRONMENTAL SERVICES DEPARTMENT

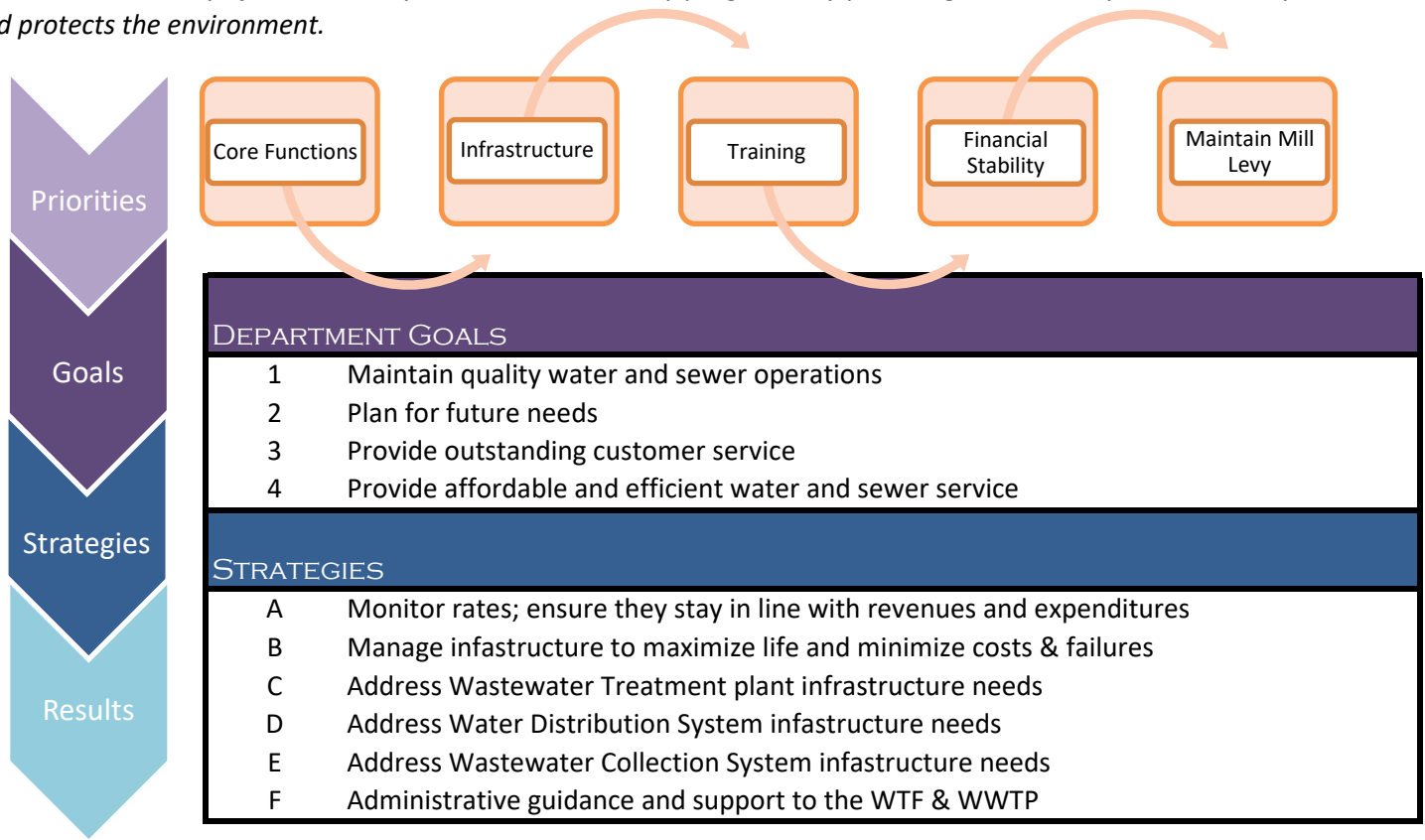
Environmental Services Department  
 19 Positions  
 17.38 FTE  
 August 2, 2021



Title	Authorized Positions	FTE			
		2019	2020	2021	2022
Environmental Services Superintendent	1	1	1	1	1
Wastewater Treatment Plant Supervisor	1	1	1	1	1
Wastewater Treatment Plant Operator	2	2	2	2	2
Water Distribution & Collection Supervisor	1	1	1	1	1
Water Distribution Maintenance Worker III	1	1	1	1	1
Wastewater Collection Maintenance Worker III	1	1	1	1	1
Distribution & Collection Maintenance Worker I & II	6	6	6	6	6
Meter Technician	1	1	1	1	1
Temporary/Seasonal Hydrant Flusher	2	0.38	0.38	0.38	0.38
Water Treatment Facility Supervisor	1	1	1	1	1
Water Treatment Facility Operator	2	2	2	2	2
<b>Total</b>	<b>19</b>	<b>17.38</b>	<b>17.38</b>	<b>17.38</b>	<b>17.38</b>

# ENVIRONMENTAL SERVICES DEPARTMENT

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



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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Sewer rates as percentage of median household income (Based on 4,000 GPM Average)	0.90%	0.91%	0.92%	0.88%	0.90%	0.99%	A
Water rates as percentage of median household income (Based on 4,000 GPM Average)	1.07%	1.06%	1.05%	1.01%	1.01%	1.05%	A

Revenue By Fund	2020 Actual	2021 Adopted	2021 Revised	2022 Adopted
Expenditures by Fund/Category				
Water Fund	\$ 2,713,543	\$ 3,753,987	\$ 3,975,552	\$ 2,147,880
Sewer Fund	\$ 1,449,711	\$ 13,519,944	\$ 1,998,507	\$ 14,427,510
<b>Total Revenues</b>	<b>\$ 4,163,254</b>	<b>\$ 17,273,931</b>	<b>\$ 5,974,059</b>	<b>\$ 16,575,390</b>
<b>Expenditures: Water Fund</b>				
Personnel Services	\$ 705,348	\$ 821,087	\$ 766,652	\$ 793,480
Contractual	\$ 1,230,121	\$ 825,000	\$ 567,000	\$ 656,500
Commodities	\$ 672,637	\$ 572,900	\$ 576,900	\$ 651,900
Capital Outlay	\$ 105,437	\$ 1,535,000	\$ 2,065,000	\$ 46,000
<b>Expenditures: Sewer Fund</b>				
Personnel Services	\$ 454,327	\$ 600,084	\$ 577,147	\$ 619,450
Contractual	\$ 229,183	\$ 205,110	\$ 205,110	\$ 205,910
Commodities	\$ 183,507	\$ 155,250	\$ 156,750	\$ 190,150
Capital Outlay	\$ 582,693	\$ 12,559,500	\$ 1,059,500	\$ 13,412,000
<b>Total Expenditures*</b>	<b>\$ 4,163,254</b>	<b>\$ 17,273,931</b>	<b>\$ 5,974,059</b>	<b>\$ 16,575,390</b>
<b>Total Positions / FTE</b>	<b>20 / 18.38</b>	<b>19 / 17.38</b>	<b>19 / 17.38</b>	<b>19 / 17.38</b>

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

# DISTRIBUTION & COLLECTION DIVISION

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

Description: The Distribution & Collection Division maintains approximately 116 miles of underground water pipes throughout the City of Arkansas City. The Division services approximately 5000 water meters and is in charge of all new meter sets, meter pulls and maintenance thereof, in addition to 687 fire hydrants. The division is committed to adhering to strict regulatory guidelines for environmental compliance. It is currently staffed with a supervisor, maintenance workers and a meter technician, under the direction of the Environmental Services Superintendent.

This division is funded by revenues generated within the Water Fund.

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Water Main breaks	25	55	16	34	15	15	A
Waterlines replaced (linear feet)	10,000	1,550	0	0	12,511	2,000	B
Water quality complaints	10	14	30	26	15	15	C
Water pressure complaints	10	11	23	9	5	5	C



# WASTEWATER TREATMENT PLANT DIVISION

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

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

The Division of funded by revenues generated within the Sewer Fund.

STRATEGIES		GOAL ALIGNMENT
A	Respond to customer concerns in a timely manner	3
B	Minimize costs of goods and services through proactive maintenance	4
C	Provide staff with necessary training and oversight to ensure uninterrupted service	1
C	WWTP Design/Build Study Phase and Construction Phase	1,2
D	Ensure all federal and state regulations are met	1

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Number of stoppages	15	16	13	19	15	15	A
Percent of sewer system receiving annual maintenance	20%	25%	22%	19%	20%	20%	B
Lines Flushed (linear feet)	180,000	107,433	91,418	76,183	150,000	150,000	B
Lines vacuum Cleaned (linear feet)	30,000	2,695	3,830	4,300	6,000	6,000	B
Wastewater Treated/ Daily Avg (million gallons per day (MGD))	2.1	1.19	1.89	1.18	1.20	1.20	C
Wastewater treated maximum day (MGD)	3.1	2.55	7.00	2.23	2.50	2.50	C
Wastewater treated mimimum day (MGD)	1.01	0.83	0.87	0.81	0.90	0.90	C
Percentage of Days in Regulatory Compliance	100%	100%	100%	100%	100%	100%	D





# WATER TREATMENT FACILITY DIVISION

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

Description: The Water Treatment Facility (WTF) Division is responsible for the treatment and production of all potable water for our community. The new WTF, which began operating in March 2018, uses a reverse-osmosis system to treat and produce over 2.75 million gallons of water each day, with an average consumption of 2.44 million gallons per day. In addition, 2 well fields, 10 wells and 3 pump stations are routinely monitored and maintained. The highly technical facility is ran by two Water Treatment Facility Operators, under the direction of the Water Treatment Facility Supervisor.



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

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

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

Performance Measures	Benchmark	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target	Strategy Alignment
Annual Water Production MG	960	937	1002	1078	1090	1090	D
Water Production/ Daily AVG (MGD)	2.7	2.57	2.75	3.00	3.00	3.00	D
Water Sold	900	849	890	948	950	950	A
Water Loss %	7%	9%	11%	12%	8%	8%	A, C
Cost per million gallons treated	\$1.30	\$0.89	\$1.23	\$1.51	\$1.30	\$1.30	A



<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Working</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>650 - Environmental Services</b>							
<b>500 - Personnel Services</b>							
16-650-5100	Full Time Salary	135,154.42	149,490.52	0.00	0.00	0.00	0.00
16-650-5102	Overtime Salary	1,794.65	2,973.18	0.00	0.00	0.00	0.00
16-650-5103	SS/Medi Taxes	10,233.63	11,240.13	0.00	0.00	0.00	0.00
16-650-5106	KPERS	12,598.24	14,568.27	0.00	0.00	0.00	0.00
16-650-5111	Life Insurance	69.83	100.92	0.00	0.00	0.00	0.00
16-650-5112	Medical/Dental Insurance	17,716.94	21,111.20	0.00	0.00	0.00	0.00
16-650-5113	Unemployment Insurance	729.66	0.00	0.00	0.00	0.00	0.00
16-650-5114	Workers Comp	5,981.18	3,438.40	0.00	0.00	0.00	0.00
16-650-5202	Employment Services	159.20	317.15	0.00	0.00	0.00	0.00
16-650-5203	Travel/ Meals/ Lodging	445.64	549.77	0.00	0.00	0.00	0.00
16-650-5204	Training/Seminars/Conferences	714.20	440.00	0.00	0.00	0.00	0.00
16-650-5205	Dues/Memberships	343.75	594.00	0.00	0.00	0.00	0.00
16-650-5206	Employee Appreciation	102.54	0.00	0.00	0.00	0.00	0.00
18-650-5100	Full Time Salary	115,211.57	124,324.01	0.00	0.00	0.00	0.00
18-650-5102	Overtime Salary	1,262.41	2,438.29	0.00	0.00	0.00	0.00
18-650-5103	SS/Medi Taxes	8,726.75	9,356.22	0.00	0.00	0.00	0.00
18-650-5106	KPERS	10,712.30	12,147.16	0.00	0.00	0.00	0.00
18-650-5111	Life Insurance	57.68	78.21	0.00	0.00	0.00	0.00
18-650-5112	Medical/Dental Insurance	14,466.00	17,870.11	0.00	0.00	0.00	0.00
18-650-5113	Unemployment Insurance	621.92	0.00	0.00	0.00	0.00	0.00
18-650-5114	Workers Comp	5,926.81	3,385.50	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>343,029.32</b>	<b>374,423.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>600 - Contractual</b>							
16-650-6102	Electricity	11,059.98	0.00	0.00	0.00	0.00	0.00
16-650-6103	Natural Gas	733.72	599.58	0.00	0.00	0.00	0.00
16-650-6104	Telephone	2,974.19	6,126.55	0.00	0.00	0.00	0.00
16-650-6105	Other Utility Services	3,174.44	2,569.57	0.00	0.00	0.00	0.00
16-650-6212	Payments to Contractors	700.00	28.05	0.00	0.00	0.00	0.00
16-650-6214	Other Professional Services	4,291.21	5,678.47	0.00	0.00	0.00	0.00
16-650-6215	Other Insurances	3,970.53	4,091.96	0.00	0.00	0.00	0.00
16-650-6302	Equip Rental/Maintenance Contract	1,251.66	0.00	0.00	0.00	0.00	0.00
18-650-6215	Other Insurances	79.18	100.22	0.00	0.00	0.00	0.00
68-650-6212	Payments to Contractors	-190,000.00	0.00	0.00	0.00	0.00	0.00
68-650-6214	Other Professional Services	11,905.00	0.00	0.00	0.00	0.00	0.00
68-650-6220	Engineering Services	2,382,611.18	0.00	0.00	0.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>2,232,751.09</b>	<b>19,194.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>710 - Commodities</b>							
16-650-7100	Office Supplies/Publications	659.31	859.81	0.00	0.00	0.00	0.00
16-650-7101	Other Supplies/Tools	234.18	872.51	0.00	0.00	0.00	0.00
16-650-7102	Clothing/Uniforms	510.48	514.76	0.00	0.00	0.00	0.00
16-650-7110	Postage/Shipping	24.70	111.33	0.00	0.00	0.00	0.00
16-650-7200	Fuel/Oil	510.47	664.75	0.00	0.00	0.00	0.00
16-650-7202	Motor Vehicle Repair/Parts	471.14	868.03	0.00	0.00	0.00	0.00
	<b>710 - Commodities Totals:</b>	<b>2,410.28</b>	<b>3,891.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>740 - Capital Outlay</b>							
16-650-7504	Computer Equipment	3,773.37	2,631.77	0.00	0.00	0.00	0.00
16-650-7505	Computer Software	1,251.84	735.74	0.00	0.00	0.00	0.00
	<b>740 - Capital Outlay Totals:</b>	<b>5,025.21</b>	<b>3,367.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>650 - Environmental Services Totals:</b>		<b>2,583,215.90</b>	<b>400,876.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Working</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>651 - Water Treatment</b>							
<b>500 - Personnel Services</b>							
16-651-5100	Full Time Salary	123,868.46	113,082.48	121,219.18	119,762.00	119,762.00	123,561.00
16-651-5102	Overtime Salary	14,827.43	17,723.96	24,513.72	14,500.00	14,500.00	14,500.00
16-651-5103	SS/Medi Taxes	10,258.46	9,722.93	10,863.32	10,271.00	10,271.00	10,562.00
16-651-5106	KPERS	12,733.05	12,925.80	14,020.57	13,252.00	13,252.00	13,668.00
16-651-5111	Life Insurance	141.24	127.59	133.65	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	24,710.13	19,970.10	20,993.31	23,770.00	23,770.00	29,098.00
16-651-5113	Unemployment Insurance	736.34	419.99	280.15	738.00	738.00	759.00
16-651-5114	Workers Comp	6,321.02	3,702.89	2,625.09	4,129.00	6,374.00	4,003.00
16-651-5201	Staffing Services	14,909.30	0.00	0.00	0.00	0.00	0.00
16-651-5202	Employment Services	409.46	13.70	41.10	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	0.00	242.81	0.00	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	453.00	1,000.00	350.00	1,000.00	1,000.00	1,000.00
16-651-5205	Dues/Memberships	326.50	268.07	562.36	500.00	500.00	600.00
	<b>500 - Personnel Services Totals:</b>	<b>209,694.39</b>	<b>179,200.32</b>	<b>195,602.45</b>	<b>188,654.00</b>	<b>190,899.00</b>	<b>198,483.00</b>
<b>600 - Contractual</b>							
16-651-6102	Electricity	279,292.70	322,544.51	332,600.83	240,000.00	360,000.00	400,000.00
16-651-6103	Natural Gas	13,003.99	13,656.73	13,977.75	30,000.00	30,000.00	30,000.00
16-651-6104	Telephone	5,536.18	5,542.54	6,004.64	6,000.00	6,000.00	6,000.00
16-651-6105	Other Utility Services	2,028.17	2,546.86	2,581.26	3,000.00	3,000.00	3,000.00
16-651-6212	Payments to Contractors	-21,161.72	192,556.42	743,600.69	300,000.00	20,000.00	40,000.00
16-651-6214	Other Professional Services	115,643.31	110,657.09	17,993.33	90,000.00	10,000.00	30,000.00
16-651-6215	Other Insurances	36,399.54	33,295.00	41,790.02	40,000.00	40,000.00	42,000.00
16-651-6218	Claims/Losses	0.00	0.00	4,626.40	0.00	0.00	5,000.00
16-651-6301	Advertising	166.89	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	35,568.68	25,543.75	22,017.68	7,500.00	7,500.00	25,000.00
	<b>600 - Contractual Totals:</b>	<b>466,477.74</b>	<b>706,342.90</b>	<b>1,185,192.60</b>	<b>716,700.00</b>	<b>476,700.00</b>	<b>581,200.00</b>
<b>710 - Commodities</b>							
16-651-7100	Office Supplies/Publications	2,660.53	1,114.10	1,151.44	1,000.00	1,000.00	1,200.00
16-651-7101	Other Supplies/Tools	10,377.83	16,992.21	4,565.65	5,000.00	5,000.00	5,000.00
16-651-7102	Clothing/Uniforms	2,560.28	1,481.68	1,727.51	1,000.00	1,000.00	2,000.00
16-651-7106	Chemicals	306,879.44	327,804.93	456,333.45	350,000.00	350,000.00	350,000.00
16-651-7108	Laboratory Tests/Evaluations	7,888.00	4,471.00	6,761.00	7,000.00	7,000.00	7,000.00
16-651-7110	Postage/Shipping	3,064.18	2,577.56	2,810.96	2,700.00	2,700.00	3,000.00
16-651-7200	Fuel/Oil	3,730.61	1,162.67	3,166.10	6,000.00	6,000.00	4,000.00
16-651-7201	Equipment Repair/Parts/Maintenance	24,629.03	57,512.34	65,804.07	62,000.00	62,000.00	60,000.00
16-651-7202	Motor Vehicle Repair/Parts	0.00	988.67	1,124.27	1,000.00	1,000.00	1,200.00
16-651-7204	Building Materials/Repairs	0.00	656.00	0.00	1,000.00	1,000.00	500.00
	<b>710 - Commodities Totals:</b>	<b>361,789.90</b>	<b>414,761.16</b>	<b>543,444.45</b>	<b>436,700.00</b>	<b>436,700.00</b>	<b>433,900.00</b>
<b>740 - Capital Outlay</b>							
16-651-7402	Capital Improvement	0.00	0.00	0.00	250,000.00	784,000.00	0.00
16-651-7405	Machinery/Equipment	38,501.43	-0.02	1,176.60	0.00	0.00	0.00
16-651-7503	Audio/Visual Equipment	14,573.00	0.00	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	603.99	108.49	0.00	0.00	0.00	0.00
	<b>740 - Capital Outlay Totals:</b>	<b>53,678.42</b>	<b>108.47</b>	<b>1,176.60</b>	<b>250,000.00</b>	<b>784,000.00</b>	<b>0.00</b>
<b>800 - Transfers</b>							
16-651-8002	Transfer to CIP	2,394,516.18	0.00	0.00	0.00	0.00	0.00
	<b>800 - Transfers Totals:</b>	<b>2,394,516.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>651 - Water Treatment Totals:</b>		<b>3,486,156.63</b>	<b>1,300,412.85</b>	<b>1,925,416.10</b>	<b>1,592,054.00</b>	<b>1,888,299.00</b>	<b>1,213,583.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Working</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>653 - Distribution</b>							
<b>500 - Personnel Services</b>							
16-653-5100	Full Time Salary	214,435.95	170,208.17	306,880.72	366,574.00	366,574.00	356,951.00
16-653-5102	Overtime Salary	16,412.63	6,024.26	17,260.51	18,000.00	18,000.00	18,000.00
16-653-5103	SS/Medi Taxes	16,738.79	12,540.62	23,820.23	30,817.00	30,817.00	30,080.00
16-653-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,885.00
16-653-5106	KPERS	19,969.08	16,610.29	31,046.22	39,759.00	39,759.00	38,928.00
16-653-5111	Life Insurance	233.74	207.59	315.47	385.00	385.00	364.00
16-653-5112	Medical/Dental Insurance	57,505.68	50,178.50	64,442.14	117,658.00	75,000.00	81,761.00
16-653-5113	Unemployment Insurance	-4,896.23	0.00	614.97	2,216.00	2,216.00	2,163.00
16-653-5114	Workers Comp	6,416.18	8,371.17	10,245.66	12,639.00	7,502.00	11,565.00
16-653-5201	Staffing Services	3,045.95	30,493.11	49,400.10	20,000.00	30,000.00	30,000.00
16-653-5202	Employment Services	1,710.05	2,482.91	2,399.76	2,000.00	2,000.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	156.68	82.48	0.00	500.00	500.00	500.00
16-653-5204	Training/Seminars/Conferences	498.03	606.75	1,884.00	2,000.00	2,000.00	2,000.00
16-653-5205	Dues/Memberships	383.73	249.75	1,230.86	1,000.00	1,000.00	1,300.00
16-653-5206	Employee Appreciation	0.00	0.00	205.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>332,610.26</b>	<b>298,055.60</b>	<b>509,745.64</b>	<b>632,433.00</b>	<b>575,753.00</b>	<b>594,997.00</b>
<b>600 - Contractual</b>							
16-653-6102	Electricity	2,886.21	3,184.49	2,965.72	3,000.00	3,000.00	3,000.00
16-653-6103	Natural Gas	1,784.58	1,324.97	2,247.46	3,500.00	3,500.00	3,500.00
16-653-6104	Telephone	1,700.33	1,844.90	5,376.10	5,000.00	5,000.00	5,500.00
16-653-6105	Other Utility Services	2,978.65	2,880.72	6,002.56	5,700.00	5,700.00	6,000.00
16-653-6212	Payments to Contractors	10,342.16	93,055.55	21,203.87	15,000.00	15,000.00	15,000.00
16-653-6214	Other Professional Services	46,621.79	62,823.38	-12,987.59	40,000.00	40,000.00	20,000.00
16-653-6215	Other Insurances	12,807.06	17,637.55	18,984.15	12,000.00	12,000.00	20,000.00
16-653-6220	Engineering Services	5,351.17	791.00	0.00	5,000.00	5,000.00	1,000.00
16-653-6301	Advertising	171.36	0.00	0.00	100.00	100.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	82.75	7,315.01	1,136.14	1,000.00	1,000.00	1,200.00
16-653-6303	License Fees	18,249.11	17,713.75	0.00	18,000.00	0.00	0.00
	<b>600 - Contractual Totals:</b>	<b>102,975.17</b>	<b>208,571.32</b>	<b>44,928.41</b>	<b>108,300.00</b>	<b>90,300.00</b>	<b>75,300.00</b>
<b>710 - Commodities</b>							
16-653-7100	Office Supplies/Publications	281.19	481.49	1,650.43	1,500.00	1,500.00	1,700.00
16-653-7101	Other Supplies/Tools	165,129.17	76,980.15	78,718.68	75,000.00	75,000.00	80,000.00
16-653-7102	Clothing/Uniforms	6,841.81	5,882.22	6,476.41	6,000.00	6,000.00	6,500.00
16-653-7106	Chemicals	0.00	0.00	110.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	28.29	41.22	127.78	50.00	50.00	150.00
16-653-7200	Fuel/Oil	14,066.94	13,992.80	10,067.65	15,000.00	15,000.00	15,000.00
16-653-7201	Equipment Repair/Parts/Maintenance	20,496.77	19,446.05	13,530.19	20,000.00	20,000.00	15,000.00
16-653-7202	Motor Vehicle Repair/Parts	18,732.71	13,627.97	7,953.87	10,000.00	10,000.00	85,000.00
16-653-7204	Building Materials/Repairs	0.00	0.00	0.00	500.00	500.00	500.00
16-653-7205	Materials	20,339.89	11,288.05	10,503.85	8,000.00	12,000.00	14,000.00
16-653-7301	Refunds	0.00	0.00	53.19	0.00	0.00	0.00
	<b>710 - Commodities Totals:</b>	<b>245,916.77</b>	<b>141,739.95</b>	<b>129,192.05</b>	<b>136,200.00</b>	<b>140,200.00</b>	<b>218,000.00</b>
<b>740 - Capital Outlay</b>							
16-653-7402	Capital Improvement	0.00	0.00	100,081.00	1,250,000.00	1,250,000.00	0.00
16-653-7403	Motor Vehicles	24,000.00	0.00	0.00	0.00	0.00	0.00
16-653-7405	Machinery/Equipment	29,624.98	14,228.00	0.00	25,000.00	25,000.00	40,000.00
16-653-7504	Computer Equipment	0.00	0.00	4,071.02	5,000.00	5,000.00	5,000.00
16-653-7505	Computer Software	95.20	0.00	108.49	5,000.00	1,000.00	1,000.00
	<b>740 - Capital Outlay Totals:</b>	<b>53,720.18</b>	<b>14,228.00</b>	<b>104,260.51</b>	<b>1,285,000.00</b>	<b>1,281,000.00</b>	<b>46,000.00</b>
<b>653 - Distribution Totals:</b>		<b>735,222.38</b>	<b>662,594.87</b>	<b>788,126.61</b>	<b>2,161,933.00</b>	<b>2,087,253.00</b>	<b>934,297.00</b>



<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Working Budget</b>	<b>Adopted Budget</b>
<b>660 - Wastewater Treatment (Disposal)</b>							
<b>500 - Personnel Services</b>							
18-660-5100	Full Time Salary	125,766.91	128,678.04	207,691.20	267,135.00	267,135.00	275,542.00
18-660-5102	Overtime Salary	7,467.98	20,858.06	9,049.98	7,000.00	7,000.00	7,000.00
18-660-5103	SS/Medi Taxes	9,580.97	10,851.18	15,934.20	24,470.00	24,470.00	25,113.00
18-660-5105	Retirement	0.00	0.00	0.00	18,885.00	0.00	18,885.00
18-660-5106	KPERS	12,528.89	14,776.40	20,837.37	31,571.00	31,571.00	32,499.00
18-660-5111	Life Insurance	118.23	118.80	163.10	220.00	220.00	219.00
18-660-5112	Medical/Dental Insurance	26,065.58	25,534.03	36,189.69	68,114.00	68,114.00	60,449.00
18-660-5113	Unemployment Insurance	-5,413.36	0.00	409.85	1,759.00	1,759.00	1,806.00
18-660-5114	Workers Comp	1,726.39	1,573.73	2,480.31	6,867.00	2,125.00	7,561.00
18-660-5202	Employment Services	253.15	693.76	688.30	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	1,043.89	366.27	13.75	500.00	500.00	300.00
18-660-5204	Training/Seminars/Conferences	675.00	886.00	189.00	2,000.00	2,000.00	1,000.00
18-660-5205	Dues/Memberships	380.20	293.07	667.36	400.00	400.00	700.00
<b>500 - Personnel Services Totals:</b>		<b>180,193.83</b>	<b>204,629.34</b>	<b>294,314.11</b>	<b>429,721.00</b>	<b>406,094.00</b>	<b>431,874.00</b>
<b>660 - Wastewater Treatment (Disposal)</b>							
<b>600 - Contractual</b>							
18-660-6102	Electricity	92,350.49	101,587.36	94,596.65	100,000.00	100,000.00	100,000.00
18-660-6103	Natural Gas	9,706.50	9,347.63	10,179.56	15,000.00	15,000.00	15,000.00
18-660-6104	Telephone	1,498.22	1,383.60	1,469.02	1,600.00	1,600.00	1,600.00
18-660-6105	Other Utility Services	1,916.25	1,754.70	1,858.86	2,000.00	2,000.00	2,000.00
18-660-6212	Payments to Contractors	5,200.00	16,312.71	0.00	0.00	0.00	0.00
18-660-6214	Other Professional Services	3,666.89	18,401.35	8,144.24	15,000.00	15,000.00	15,000.00
18-660-6215	Other Insurances	19,345.79	28,988.81	30,960.08	30,000.00	30,000.00	30,000.00
18-660-6302	Equip Rental/Maintenance Contract	86.00	140.00	373.38	560.00	560.00	560.00
18-660-6303	License Fees	1,170.00	873.63	969.88	1,000.00	1,000.00	1,000.00
<b>600 - Contractual Totals:</b>		<b>134,940.14</b>	<b>178,789.79</b>	<b>148,551.67</b>	<b>165,160.00</b>	<b>165,160.00</b>	<b>165,160.00</b>
<b>710 - Commodities</b>							
18-660-7100	Office Supplies/Publications	810.31	443.94	647.44	500.00	500.00	700.00
18-660-7101	Other Supplies/Tools	2,871.40	2,511.09	2,780.94	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	1,898.79	2,196.21	2,241.40	1,900.00	1,900.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	8,380.55	14,814.75	20,672.73	20,000.00	20,000.00	22,000.00
18-660-7110	Postage/Shipping	181.12	291.25	369.74	1,000.00	1,000.00	1,000.00
18-660-7112	Laboratory Supplies	11,001.89	11,521.13	19,391.04	15,000.00	15,000.00	20,000.00
18-660-7200	Fuel/Oil	2,192.61	3,251.53	2,818.86	3,000.00	3,000.00	3,000.00
18-660-7201	Equipment Repair/Parts/Maintenance	53,563.73	34,094.16	80,465.88	60,000.00	60,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	1,569.07	173.82	345.29	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	8,912.42	250.00	0.00	2,000.00	2,000.00	2,000.00
<b>710 - Commodities Totals:</b>		<b>91,381.89</b>	<b>69,547.88</b>	<b>129,733.32</b>	<b>108,400.00</b>	<b>108,400.00</b>	<b>126,000.00</b>
<b>740 - Capital Outlay</b>							
18-660-7402	Capital Improvement	0.00	10,862.37	565,727.10	12,000,000.00	500,000.00	13,000,000.00
18-660-7403	Motor Vehicles	0.00	18,929.00	0.00	0.00	0.00	0.00
18-660-7405	Machinery/Equipment	17,087.12	0.00	16,446.60	0.00	0.00	0.00
18-660-7504	Computer Equipment	1,089.00	70.00	519.56	1,000.00	1,000.00	1,000.00
18-660-7505	Computer Software	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
<b>740 - Capital Outlay Totals:</b>		<b>18,176.12</b>	<b>29,861.37</b>	<b>582,693.26</b>	<b>12,002,000.00</b>	<b>502,000.00</b>	<b>13,002,000.00</b>
<b>660 - Wastewater Treatment (Disposal) Totals:</b>		<b>424,691.98</b>	<b>482,828.38</b>	<b>1,155,292.36</b>	<b>12,705,281.00</b>	<b>1,181,654.00</b>	<b>13,725,034.00</b>

<u>Account</u>	<u>Account Name</u>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Working</b>	<b>Adopted</b>
					<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>661 - Wastewater Collection</b>							
<b>500 - Personnel Services</b>							
18-661-5100	Full Time Salary	117,503.74	82,970.76	106,365.87	99,694.00	99,694.00	112,368.00
18-661-5102	Overtime Salary	6,762.05	1,925.62	5,973.80	6,500.00	6,500.00	6,500.00
18-661-5103	SS/Medi Taxes	9,023.48	6,104.82	8,216.52	8,124.00	8,124.00	9,093.00
18-661-5106	KPERS	11,444.76	8,378.63	10,747.40	10,481.00	10,481.00	11,768.00
18-661-5111	Life Insurance	119.27	97.32	106.36	121.00	121.00	132.00
18-661-5112	Medical/Dental Insurance	33,910.16	24,293.27	24,345.31	40,996.00	40,996.00	40,877.00
18-661-5113	Unemployment Insurance	647.23	396.29	212.29	584.00	584.00	654.00
18-661-5114	Workers Comp	1,440.92	1,282.79	3,089.04	2,563.00	3,253.00	3,084.00
18-661-5202	Employment Services	71.45	138.00	63.00	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	2,398.33	771.25	823.75	1,000.00	1,000.00	1,000.00
18-661-5205	Dues/Memberships	232.70	95.38	70.00	200.00	200.00	2,000.00
18-661-5206	Employee Appreciation	102.52	0.00	0.00	0.00	0.00	0.00
	<b>500 - Personnel Services Totals:</b>	<b>183,656.61</b>	<b>126,454.13</b>	<b>160,013.34</b>	<b>170,363.00</b>	<b>171,053.00</b>	<b>187,576.00</b>
<b>600 - Contractual</b>							
18-661-6102	Electricity	1,067.53	1,177.78	1,096.90	1,200.00	1,200.00	1,200.00
18-661-6103	Natural Gas	660.05	490.08	523.54	800.00	800.00	800.00
18-661-6104	Telephone	800.91	922.45	567.23	800.00	800.00	800.00
18-661-6105	Other Utility Services	420.90	480.12	480.12	500.00	500.00	500.00
18-661-6212	Payments to Contractors	15,527.22	252,808.90	58,316.47	20,000.00	20,000.00	20,000.00
18-661-6214	Other Professional Services	6,701.16	55,257.75	13,713.60	10,000.00	10,000.00	10,000.00
18-661-6215	Other Insurances	6,182.30	6,653.48	5,612.64	5,000.00	5,000.00	6,000.00
18-661-6218	Claims/Losses	500.00	1,561.00	0.00	450.00	450.00	450.00
18-661-6302	Equip Rental/Maintenance Contract	198.75	105.00	321.13	1,200.00	1,200.00	1,000.00
	<b>600 - Contractual Totals:</b>	<b>32,058.82</b>	<b>319,456.56</b>	<b>80,631.63</b>	<b>39,950.00</b>	<b>39,950.00</b>	<b>40,750.00</b>
<b>710 - Commodities</b>							
18-661-7100	Office Supplies/Publications	1,158.74	111.70	1,056.16	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	16,863.75	18,569.43	12,574.34	9,000.00	9,000.00	13,000.00
18-661-7102	Clothing/Uniforms	1,539.18	984.53	1,365.90	1,000.00	1,000.00	1,500.00
18-661-7110	Postage/Shipping	48.57	23.47	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	10,327.48	7,941.70	6,685.77	9,000.00	9,000.00	9,000.00
18-661-7201	Equipment Repair/Parts/Maintenance	19,727.36	7,962.43	28,828.53	20,000.00	20,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	7,888.19	7,946.59	1,710.23	5,000.00	5,000.00	6,300.00
18-661-7204	Building Materials/Repairs	0.00	0.00	0.00	300.00	300.00	300.00
18-661-7205	Materials	0.00	1,415.98	1,553.12	1,500.00	3,000.00	3,000.00
	<b>710 - Commodities Totals:</b>	<b>57,553.27</b>	<b>44,955.83</b>	<b>53,774.05</b>	<b>46,850.00</b>	<b>48,350.00</b>	<b>64,150.00</b>
<b>740 - Capital Outlay</b>							
18-661-7402	Capital Improvement	0.00	0.00	0.00	550,000.00	550,000.00	410,000.00
18-661-7403	Motor Vehicles	0.00	74,709.00	0.00	0.00	0.00	0.00
18-661-7405	Machinery/Equipment	0.00	72,130.00	0.00	7,500.00	7,500.00	0.00
	<b>740 - Capital Outlay Totals:</b>	<b>0.00</b>	<b>146,839.00</b>	<b>0.00</b>	<b>557,500.00</b>	<b>557,500.00</b>	<b>410,000.00</b>
<b>661 - Wastewater Collection Totals:</b>		<b>273,268.70</b>	<b>637,705.52</b>	<b>294,419.02</b>	<b>814,663.00</b>	<b>816,853.00</b>	<b>702,476.00</b>
<b>Environmental Services Totals:</b>		<b>7,502,555.59</b>	<b>3,484,417.76</b>	<b>4,163,254.09</b>	<b>17,273,931.00</b>	<b>5,974,059.00</b>	<b>16,575,390.00</b>

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# STATE BUDGET FORMS

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2022

**CERTIFICATE**

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

**City of Arkansas City**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year ; and  
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	Adopted Budget		
			Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	11,711,410	3,361,897	
Debt Service	10-113	8	2,166,025	548,523	
Library	12-1220	8	401,700	365,036	
Special Highway 21		9	1,991,000		
Special Recreation 20		9	42,214		
Tourism 23		10	154,135		
Special Alcohol 26		10	111,282		
Land Bank 31		11	4,486		
CID Sales Tax 57		11	65,000		
Stormwater 15		12	342,577		
Water 16		12	4,221,530		
Sewer 18		13	15,112,810		
Sanitation 19		13	1,620,877		
Healthcare Sales Tax 44		14	1,939,000		
Unpledged Healthcare Sales Tax 45		14	336,520		
Non-Budgeted Funds-A		15			
<b>Totals</b>		xxxxxx	40,220,566	4,275,456	
					County Clerk's Use Only
Budget Summary		16			
					Nov 1, 2021 Total Assessed Valuation

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

\_\_\_\_\_


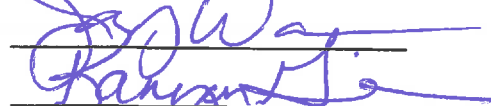
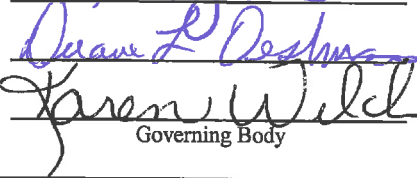
Address: \_\_\_\_\_

\_\_\_\_\_

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

Attest: \_\_\_\_\_, 2021

\_\_\_\_\_  
County Clerk

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_  
Governing Body

**CPA Summary**

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,400,604	491,618	4,361	4,525	6,936	0
Debt Service	318,525	46,048	408	424	650	0
Library	348,529	50,386	447	464	711	0
TOTAL	4,067,658	588,052	5,216	5,413	8,297	0

County Treas Motor Vehicle Estimate	<u>588,052</u>					
County Treas Recreational Vehicle Estimate		<u>5,216</u>				
County Treas 16/20M Vehicle Estimate			<u>5,413</u>			
County Treas Commercial Vehicle Tax Estimate				<u>8,297</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	

Motor Vehicle Factor	<u>0.14457</u>					
Recreational Vehicle Factor		<u>0.00128</u>				
16/20M Vehicle Factor			<u>0.00133</u>			
Commercial Vehicle Factor				<u>0.00204</u>		
Watercraft Factor					<u>0.00000</u>	





**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO 2020	10/13/2020	8/1/2036	1.5 - 3.0	21,840,000	21,840,000	2/1, 8/1	2/1, 8/1	416,745	1,635,000	470,925	1,595,000
<b>Total G.O. Bonds</b>					<b>21,840,000</b>			<b>416,745</b>	<b>1,635,000</b>	<b>470,925</b>	<b>1,595,000</b>
Revenue Bonds:											
2019 PBC	7/23/2019	9/1/2044	3.0 - 5.0	17,630,000	17,280,000	3/1, 9/1	9/1	638,913	425,000	626,163	440,000
<b>Total Revenue Bonds</b>					<b>17,280,000</b>			<b>638,913</b>	<b>425,000</b>	<b>626,163</b>	<b>440,000</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>39,120,000</b>			<b>1,055,658</b>	<b>2,060,000</b>	<b>1,097,088</b>	<b>2,035,000</b>



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

**Budgeted Year: 2022**

Library found in: City of Arkansas City  
Cowley County

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

First test:

	Current Year <u>2021</u>	Proposed Year <u>2022</u>
Ad Valorem	\$336,330	\$365,036
Delinquent Tax	\$12,000	\$12,000
Motor Vehicle Tax	\$49,188	\$50,386
Recreational Vehicle Tax	\$451	\$447
16/20M Vehicle Tax	\$415	\$464
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$398,384</b>	<b>\$428,333</b>
Difference in Total Taxes:	\$29,949	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$58,106,205	\$60,837,552
Did Assessed Valuation Decrease?	No	
Levy Rate	5.999	6.000
Difference in Levy Rate:	0.001	
Qualify for grant:	Qualify	

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

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

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

Adopted Budget <b>General</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,126,588	2,036,661	1,757,035
Receipts:			
Ad Valorem Tax	2,814,332	3,281,583	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	132,773	90,000	115,000
Motor Vehicle Tax	408,290	434,683	491,618
Recreational Vehicle Tax	3,396	3,995	4,361
16/20M Vehicle Tax	6,986	6,000	4,525
Commercial Vehicle Tax	0	0	6,936
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	26,727	34,000	28,000
Local Alcoholic Liquor	10,092	13,460	9,600
Compensating Use Tax	311,666	300,000	315,000
Local Sales Tax	1,805,442	1,625,000	1,650,000
Franchise Tax	1,154,854	1,117,600	1,117,000
Licenses & Permits	248,152	67,000	74,600
Grants	37,109	68,245	61,574
Cemetery Permits/Deeds	28,885	23,000	21,500
Rural Fire Contracts	379,160	365,000	365,000
County Ambulance Fees	191,100	195,000	180,000
Other Ambulance Fees	560,638	600,000	600,000
Fines, Forfeitures, Penalties	372,131	391,300	390,150
Fleet Management Equity	0	0	71,400
Interest	13,080	4,200	4,000
Sale of Assets	17,177	59,698	0
Rental Income	28,864	33,500	25,400
Donations	6,951	5,225	5,000
Reimbursed Expenses	397,552	197,754	85,000
Transfers:			
Transfer from Water	400,000	400,000	400,000
Transfer from Sewer	550,000	550,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Neighborhood Revitalization Rebate	-81,221	-83,754	-95,000
Miscellaneous	460,623	79,227	25,500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,484,759</b>	<b>10,061,716</b>	<b>6,706,165</b>
<b>Resources Available:</b>	<b>11,611,347</b>	<b>12,098,377</b>	<b>8,463,200</b>

City of Arkansas City

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Resources Available:</b>	11,611,347	12,098,377	8,463,200
Expenditures:			
General & Administration	1,378,313	1,359,119	1,434,361
Court & Legal	183,193	237,201	249,310
Fire/EMS Department	2,817,676	3,030,293	3,466,586
Police Department	2,872,864	3,064,140	3,405,004
Neighborhood Services	264,179	388,176	436,437
Parks & Facilities	867,718	1,111,095	1,092,915
Streets	902,041	817,521	842,802
Northwest Community Center	54,573	65,506	63,094
Senior Center	234,129	268,291	270,901
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	9,574,686	10,341,342	11,261,410
Emergency Reserve	0	0	450,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,574,686</b>	<b>10,341,342</b>	<b>11,711,410</b>
Unencumbered Cash Balance Dec 31	2,036,661	1,757,035	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	10,421,915	10,702,736	11,711,410
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,711,410
		Tax Required	3,248,210
	Delinquent Comp Rate: 3.5%		113,687
	Amount of 2021 Ad Valorem Tax		3,361,897

<b>CPA Summary</b>
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Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General & Administration			
Salaries	931,934	839,891	886,681
Contractual	358,627	370,718	392,730
Commodities	45,676	48,510	48,950
Capital Outlay	42,076	21,000	23,500
Debt Service	0	79,000	82,500
<b>Total</b>	<b>1,378,313</b>	<b>1,359,119</b>	<b>1,434,361</b>
Court & Legal			
Salaries	47,583	89,996	96,860
Contractual	131,252	142,150	146,200
Commodities	1,400	1,950	1,750
Capital Outlay	2,958	3,105	4,500
<b>Total</b>	<b>183,193</b>	<b>237,201</b>	<b>249,310</b>
Fire/EMS Department			
Salaries	2,035,662	2,297,143	2,676,036
Contractual	90,341	118,600	159,700
Commodities	219,260	205,750	230,750
Capital Outlay	332,396	268,800	247,500
Debt Service	140,017	140,000	152,600
<b>Total</b>	<b>2,817,676</b>	<b>3,030,293</b>	<b>3,466,586</b>
Police Department			
Salaries	2,458,488	2,630,740	2,964,054
Contractual	117,805	128,900	133,000
Commodities	90,301	115,000	133,050
Capital Outlay	206,270	189,500	166,500
Debt Service	0	0	8,400
<b>Total</b>	<b>2,872,864</b>	<b>3,064,140</b>	<b>3,405,004</b>
Neighborhood Services			
Salaries	202,218	268,466	298,297
Contractual	45,087	36,860	36,860
Commodities	15,062	61,850	65,680
Capital Outlay	1,812	21,000	23,000
Debt Service	0	0	12,600
<b>Total</b>	<b>264,179</b>	<b>388,176</b>	<b>436,437</b>
<b>Page 1 - Total</b>	<b>7,516,225</b>	<b>8,078,929</b>	<b>8,991,698</b>

Adopted Budget <b>General Fund - Detail Page 2</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
<b>Parks &amp; Facilities</b>			
Salaries	518,908	578,345	599,117
Contractual	141,939	160,500	170,548
Commodities	163,141	209,250	196,450
Capital Outlay	43,730	163,000	89,000
Debt Service	0	0	37,800
<b>Total</b>	<b>867,718</b>	<b>1,111,095</b>	<b>1,092,915</b>
<b>Streets</b>			
Salaries	414,560	454,321	463,952
Contractual	428,119	289,100	294,300
Commodities	58,727	72,100	82,550
Capital Outlay	635	2,000	2,000
<b>Total</b>	<b>902,041</b>	<b>817,521</b>	<b>842,802</b>
<b>Northwest Community Center</b>			
Salaries	45,248	49,256	50,094
Contractual	6,430	10,000	8,500
Commodities	2,751	5,750	4,000
Capital Outlay	144	500	500
<b>Total</b>	<b>54,573</b>	<b>65,506</b>	<b>63,094</b>
<b>Senior Center</b>			
Salaries	191,427	214,691	220,301
Contractual	28,229	30,400	30,600
Commodities	14,473	22,000	18,800
Capital Outlay	0	1,200	1,200
<b>Total</b>	<b>234,129</b>	<b>268,291</b>	<b>270,901</b>
<b>Page 2 -Total</b>	<b>2,058,461</b>	<b>2,262,413</b>	<b>2,269,712</b>
<b>Page 1 -Total</b>	<b>7,516,225</b>	<b>8,078,929</b>	<b>8,991,698</b>
<b>Grand Total</b>	<b>9,574,686</b>	<b>10,341,342</b>	<b>11,261,410</b>

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

City of Arkansas City

2022

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

Adopted Budget

**Debt Service**

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	129,681	254,022	88,271
Receipts:			
Ad Valorem Tax	581,310	307,377	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	35,572	30,000	35,000
Motor Vehicle Tax	84,286	89,767	46,048
Recreational Vehicle Tax	693	824	408
16/20M Vehicle Tax	1,553	757	424
Commercial Vehicle Tax			650
Watercraft Tax			0
Sale of Bonds	21,840,000	0	0
Bond Premium	1,254,936	0	0
Transfer from Water Fund	0	0	1,490,250
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-16,774	-17,296	-25,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>23,781,576</b>	<b>411,429</b>	<b>1,547,780</b>
<b>Resources Available:</b>	<b>23,911,257</b>	<b>665,451</b>	<b>1,636,051</b>
Expenditures:			
Debt Service Principal	23,114,128	525,000	1,595,000
Debt Service Interest	169,746	52,080	470,925
Cost of Issuance	373,361	0	0
Agency Fees	0	100	100
Emergency Reserve	0	0	100,000
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>23,657,235</b>	<b>577,180</b>	<b>2,166,025</b>
Unencumbered Cash Balance Dec 31	254,022	88,271	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount:	24,416,046	673,385	2,166,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,166,025
		Tax Required	529,974
Delinquent Comp Rate:	3.5%		18,549
Amount of 2021 Ad Valorem Tax			548,523

Adopted Budget

**Library**

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	318,480	336,330	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,811	12,000	12,000
Motor Vehicle Tax	46,200	49,188	50,386
Recreational Vehicle Tax	384	451	447
16/20M Vehicle Tax	801	415	464
Commercial Vehicle Tax	0	714	711
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9,191	-9,750	-15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>372,485</b>	<b>389,348</b>	<b>49,008</b>
<b>Resources Available:</b>	<b>372,485</b>	<b>389,348</b>	<b>49,008</b>
Expenditures:			
Appropriations to Library Board	372,485	389,348	401,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>372,485</b>	<b>389,348</b>	<b>401,700</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount:	423,900	384,950	401,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	401,700
		Tax Required	352,692
Delinquent Comp Rate:	3.5%		12,344
Amount of 2021 Ad Valorem Tax			365,036

See Tab C

**CPA Summary**

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City of Arkansas City

2022

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway 21</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	684,792	785,482	762,150
Receipts:			
State of Kansas Gas Tax	305,269	301,700	300,070
County Transfers Gas	51,371	45,490	45,250
Miscellaneous Grants	282	128,786	1,033,000
Reimbursed Expense	6,144	20,192	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>363,066</b>	<b>496,168</b>	<b>1,378,320</b>
<b>Resources Available:</b>	<b>1,047,858</b>	<b>1,281,650</b>	<b>2,140,470</b>
Expenditures:			
Contractual Services	49,530	65,000	35,000
Commodities	157,022	174,500	201,000
Capital Outlay	55,824	280,000	1,755,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>262,376</b>	<b>519,500</b>	<b>1,991,000</b>
Unencumbered Cash Balance Dec 31	785,482	762,150	149,470
2020/2021/2022 Budget Authority Amount:	738,900	1,357,500	1,991,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Special Recreation 20</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	25,610	35,614	32,614
Receipts:			
Local Liquor Enforcement Tax	10,092	10,000	9,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,092</b>	<b>10,000</b>	<b>9,600</b>
<b>Resources Available:</b>	<b>35,702</b>	<b>45,614</b>	<b>42,214</b>
Expenditures:			
Contractual Services	0	8,000	0
Commodities	88	5,000	5,000
Capital Outlay	0	0	37,214
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>88</b>	<b>13,000</b>	<b>42,214</b>
Unencumbered Cash Balance Dec 31	35,614	32,614	0
2020/2021/2022 Budget Authority Amount:	27,632	46,068	42,214

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Tourism 23</b>			
Unencumbered Cash Balance Jan 1	28,107	28,280	24,135
Receipts:			
Transient Guest Tax	127,670	130,000	130,000
Contributions/Donations	0	5,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>127,670</b>	<b>135,000</b>	<b>130,000</b>
<b>Resources Available:</b>	<b>155,777</b>	<b>163,280</b>	<b>154,135</b>
Expenditures:			
Contractual Services	127,497	139,145	154,135
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>127,497</b>	<b>139,145</b>	<b>154,135</b>
Unencumbered Cash Balance Dec 31	28,280	24,135	0
2020/2021/2022 Budget Authority Amount:	158,729	139,145	154,135

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Special Alcohol 26</b>			
Unencumbered Cash Balance Jan 1	84,816	93,482	101,682
Receipts:			
Local Liquor Enforcement Tax	10,092	10,000	9,600
Donations	1,450	200	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,542</b>	<b>10,200</b>	<b>9,600</b>
<b>Resources Available:</b>	<b>96,358</b>	<b>103,682</b>	<b>111,282</b>
Expenditures:			
Contractual Services	1,000	1,000	1,000
Commodities	1,876	1,000	110,282
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,876</b>	<b>2,000</b>	<b>111,282</b>
Unencumbered Cash Balance Dec 31	93,482	101,682	0
2020/2021/2022 Budget Authority Amount:	70,000	90,524	111,282

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

2022

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

Adopted Budget <b>Land Bank 31</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	986	986
Receipts:			
Rental Income	0	0	1,000
Sale of Property	1,000	0	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,000</b>	<b>0</b>	<b>3,500</b>
<b>Resources Available:</b>	<b>1,000</b>	<b>986</b>	<b>4,486</b>
Expenditures:			
Contractual	14	0	4,486
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>14</b>	<b>0</b>	<b>4,486</b>
Unencumbered Cash Balance Dec 31	986	986	0
2020/2021/2022 Budget Authority Amount:	3,500	3,500	4,486

Adopted Budget

<b>CID Sales Tax 57</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	979	0	0
Receipts:			
Sales Tax	51,940	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>51,940</b>	<b>65,000</b>	<b>65,000</b>
<b>Resources Available:</b>	<b>52,919</b>	<b>65,000</b>	<b>65,000</b>
Expenditures:			
Contractual Services	52,919	65,000	65,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>52,919</b>	<b>65,000</b>	<b>65,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	65,000	65,000	65,000

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

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Stormwater 15</b>			
Unencumbered Cash Balance Jan 1	146,077	291,651	300,005
Receipts:			
Charges for Service	187,504	186,000	187,000
Penalties	1,338	2,100	2,000
Grants	53,094	0	0
Transfer From Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	572	250	250
Miscellaneous	12,305	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>304,813</b>	<b>238,350</b>	<b>239,250</b>
<b>Resources Available:</b>	<b>450,890</b>	<b>530,001</b>	<b>539,255</b>
Expenditures:			
Personnel Services	142,831	142,796	181,277
Contractual Services	628	13,000	12,000
Commodities	5,859	24,200	23,300
Capital Outlay	9,921	50,000	126,000
Capital Improvements	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>159,239</b>	<b>229,996</b>	<b>342,577</b>
Unencumbered Cash Balance Dec 31	291,651	300,005	196,678
2020/2021/2022 Budget Authority Amount:	272,721	306,139	342,577

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Water 16</b>			
Unencumbered Cash Balance Jan 1	4,256,957	4,077,294	2,679,969
Receipts:			
Water Receipts	4,264,988	4,500,000	4,500,000
Connection Fees	67,563	65,000	70,000
Penalties	24,752	19,000	25,000
Reimbursed Expense	137,651	2,131	0
Interest on Idle Funds	12,348	3,800	3,500
Fleet Management Equity	0	0	43,400
Miscellaneous	43,545	25,511	30,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,550,847</b>	<b>4,615,442</b>	<b>4,671,900</b>
<b>Resources Available:</b>	<b>8,807,804</b>	<b>8,692,736</b>	<b>7,351,869</b>
Expenditures:			
Personnel Services	718,685	778,452	806,280
Contractual Services	1,299,432	621,450	697,700
Commodities	690,568	608,700	684,200
Capital Outlay	31,214	65,500	82,500
Operating Transfers:			
Transfer to General Fund	400,000	400,000	400,000
Transfer to Debt Service Fund	0	0	1,490,250
Debt Service Principal	918,341	1,120,000	0
Debt Service Interest	498,551	364,665	0
Agency Fees	73,638	20,000	27,000
Fleet Management Lease	0	0	33,600
Capital Improvements	100,081	2,034,000	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,730,510</b>	<b>6,012,767</b>	<b>4,221,530</b>
Unencumbered Cash Balance Dec 31	4,077,294	2,679,969	3,130,339
2020/2021/2022 Budget Authority Amount:	5,815,918	5,760,616	4,221,530

**See Tab C**

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

2022

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

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Sewer 18</b>			
Unencumbered Cash Balance Jan 1	4,006,160	3,920,208	4,156,133
Receipts:			
Wastewater Receipts	1,958,039	2,000,000	2,000,000
Penalties	13,020	20,000	20,000
Reimbursed Expense	1,177	0	0
Loan Proceeds	0	0	12,000,000
Interest on Idle Funds	12,202	3,600	3,500
Federal Grants	0	885,132	0
Fleet Management Equity	0	0	9,700
Miscellaneous	30635	5100	5500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,015,073</b>	<b>2,913,832</b>	<b>14,038,700</b>
<b>Resources Available:</b>	<b>6,021,233</b>	<b>6,834,040</b>	<b>18,194,833</b>
Expenditures:			
Personnel Services	462,939	584,447	626,750
Contractual Services	245,687	235,710	234,010
Commodities	419,166	177,750	211,150
Capital Outlay	373,233	30,000	22,500
Operating Transfers:			
Transfer to General Fund	550,000	550,000	550,000
Transfer to Stormwater Fund	50,000	50,000	50,000
Fleet Management Lease	0	0	8,400
Capital Improvements	0	1,050,000	13,410,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,101,025</b>	<b>2,677,907</b>	<b>15,112,810</b>
Unencumbered Cash Balance Dec 31	3,920,208	4,156,133	3,082,023
2020/2021/2022 Budget Authority Amount:	14,216,503	14,169,544	15,112,810

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Sanitation 19</b>			
Unencumbered Cash Balance Jan 1	1,130,301	1,086,036	1,104,604
Receipts:			
Sanitation Fees	1,511,146	1,500,000	1,500,000
Service Fees	4,147	10,000	5,000
Penalties	9,354	10,000	14,000
Sale of Assets	170	0	0
Interest on Idle Funds	3,410	975	1,500
Miscellaneous	3,363	5,476	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,531,590</b>	<b>1,526,451</b>	<b>1,520,500</b>
<b>Resources Available:</b>	<b>2,661,891</b>	<b>2,612,487</b>	<b>2,625,104</b>
Expenditures:			
Personnel Services	618,463	652,458	649,052
Contractual Services	380,351	454,275	443,275
Commodities	149,865	187,150	185,550
Capital Outlay	227,176	14,000	143,000
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Capital Improvements	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,575,855</b>	<b>1,507,883</b>	<b>1,620,877</b>
Unencumbered Cash Balance Dec 31	1,086,036	1,104,604	1,004,227
2020/2021/2022 Budget Authority Amount:	1,799,696	1,495,989	1,620,877

**See Tab C**

<b>CPA Summary</b>
--------------------

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

Adopted Budget <b>Healthcare Sales Tax 44</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	1,715,170	1,501,000	1,750,000
Compensating Use Tax	62,333	116,000	189,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,777,503</b>	<b>1,617,000</b>	<b>1,939,000</b>
<b>Resources Available:</b>	<b>1,777,503</b>	<b>1,617,000</b>	<b>1,939,000</b>
Expenditures:			
Principal	350,000	0	0
Interest	717,962	0	0
Appropriations to Trustee	709,541	1,617,000	1,939,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,777,503</b>	<b>1,617,000</b>	<b>1,939,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	1,949,600	1,696,000	1,939,000

Adopted Budget

<b>Unpledged Healthcare Sales Tax 45</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	79,091	189,526	110,320
Receipts:			
Healthcare Sales Tax (5%)	90,272	79,000	100,000
Compensating Use Tax	249,333	174,000	126,000
Interest on Idle Funds	245	500	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>339,850</b>	<b>253,500</b>	<b>226,200</b>
<b>Resources Available:</b>	<b>418,941</b>	<b>443,026</b>	<b>336,520</b>
Expenditures:			
Appropriations to Hospital	136,143	332,706	336,520
Appropriations to Trustee	90,272	0	0
Cash Forward (2022 column)			
Miscellaneous	3,000		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>229,415</b>	<b>332,706</b>	<b>336,520</b>
Unencumbered Cash Balance Dec 31	189,526	110,320	0
2020/2021/2022 Budget Authority Amount:	327,400	332,706	336,520

<b>CPA Summary</b>

City of Arkansas City

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Equipment Reserve 54</b>		<b>Capital Improvement 68</b>		<b>Special Law Enf Trust Fund 29</b>						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	200,946	Cash Balance Jan 1	1,605,297	Cash Balance Jan 1	15,733	Cash Balance Jan 1		Cash Balance Jan 1		1,821,976
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	5,378	Donations	16,464					
		Donations	271,558							
		Reimbursed Expense	206,474							
Total Receipts	0	Total Receipts	483,410	Total Receipts	16,464	Total Receipts	0	Total Receipts	0	499,874
Resources Available:	200,946	Resources Available:	2,088,707	Resources Available:	32,197	Resources Available:	0	Resources Available:	0	2,321,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	19,910	Contractual Services	705					
		Capital Outlay	598,474	Capital Outlay	20,348					
Total Expenditures	0	Total Expenditures	618,384	Total Expenditures	21,053	Total Expenditures	0	Total Expenditures	0	639,437
Cash Balance Dec 31	200,946	Cash Balance Dec 31	1,470,323	Cash Balance Dec 31	11,144	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>1,682,413</b> **
										<b>1,682,413</b> **

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

<b>CPA Summary</b>
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**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Arkansas City**  
will meet on 09/07/2021 at 5:30 pm at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	9,574,686	52.836	10,341,342	58.524	11,711,410	3,361,897	55.260
Debt Service	23,657,235	10.912	577,180	5.482	2,166,025	548,523	9.016
Library	372,485	5.979	389,348	5.999	401,700	365,036	6.000
Special Highway 21	262,376		519,500		1,991,000		
Special Recreation 20	88		13,000		42,214		
Tourism 23	127,497		139,145		154,135		
Special Alcohol 26	2,876		2,000		111,282		
Land Bank 31	14		0		4,486		
CID Sales Tax 57	52,919		65,000		65,000		
Stormwater 15	159,239		229,996		342,577		
Water 16	4,730,510		6,012,767		4,221,530		
Sewer 18	2,101,025		2,677,907		15,112,810		
Sanitation 19	1,575,855		1,507,883		1,620,877		
Healthcare Sales Tax 44	1,777,503		1,617,000		1,939,000		
Unpledged Healthcare Sales Tax 45	229,415		332,706		336,520		
Non-Budgeted Funds-A	639,437						
Totals	45,263,160	69.727	24,424,774	70.005	40,220,566	4,275,456	70.276
						<i>Revenue Neutral Rate**</i>	<i>66.863</i>

Less: Transfers	1,200,000		1,200,000		2,690,250		
Net Expenditure	44,063,160		23,224,774		37,530,316		
Total Tax Levied	3,937,923		4,067,658		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	56,477,167		58,106,205		60,837,552		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	3,495,000		2,765,000		21,840,000		
Revenue Bonds	0		17,630,000		17,280,000		
Other	22,161,203		21,267,469		0		
Lease Purchase Principal	901,416		779,873		665,170		
Total	26,557,619		42,442,342		39,785,170		

\*Tax rates are expressed in mills  
\*\*Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Jennifer Waggoner  
City Official Title: Finance Director/Treasurer





# Column

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**

24 Aug 2021

**Notice ID:** tme5DDRNHVHVASFsFs5q

**Notice Name:** Notice of RNR and Budget Hearing

**PUBLICATION FEE:** \$131.08

*David A. Seaton*  
\_\_\_\_\_  
Publisher

**VERIFICATION**

STATE OF KANSAS  
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

24<sup>th</sup> day of August, A.D. 2021.

*Kathryn M. Harbert*  
\_\_\_\_\_  
Notary Public

 KATHRYN M. HARBERT  
Notary Public - State of Kansas  
My Appt. Expires 7/6/2025

Expected print dimensions of advertisement:  
Width: 4.28 in., Height: 5.76 in.

Newspaper page size: Width: 11.25 in., Height: 20.94 in.  
Publisher may wrap or break notice between pages.

(First published in the Cowley Courier/Traveler Tuesday, 08/24/2021.)

**NOTICE OF BUDGET HEARING**

2022

The governing body of  
**City of Ardmore, Okla.**  
will meet on 08/27/2021 at 5:30 pm at City Hall Community Center for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the basket of ad valorem tax and the proposed use of all funds.  
Detailed budget information is available in City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2022		Estimate Tax Rate *
	Expenditures	Tax Rate #	Expenditures	Tax Rate #	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	
General	8,524,696	23.816	10,501,323	38.228	11,849,510	3,605,226	25.218
Debt Service	23,647,233	66.912	573,880	2.082	2,166,452	346,623	2.686
Library	372,482	1.029	398,548	1.439	481,200	365,838	3.400
Special Education 20			319,889		1,997,006		
Special Education 25			13,265		43,274		
Library 33			127,427		158,135		
Special Alcohol 36			2,860		11,282		
Land Bank 41			0		0		
Cell Sales Tax 37			65,000		65,000		
Insurance 43			329,886		342,252		
Water 46			3,012,367		4,321,230		
Waste 48			2,674,907		33,733,610		
Sanitation 49			1,909,353		4,889,377		
Healthcare Sales Tax 44			1,617,880		1,375,900		
Unbudgeted Healthcare Sales Tax 45			315,266		336,320		
Unbudgeted/Spill-X			637,637				
<b>Total</b>	<b>48,983,160</b>	<b>69.727</b>	<b>24,424,724</b>	<b>70.815</b>	<b>49,155,666</b>	<b>4,518,783</b>	<b>24.736</b>
						<i>Revenue Neutral Rate**</i>	<b>44.862</b>
Less: Transfers	1,594,000		1,700,000		2,600,238		
New Expenditures	44,063,160		22,724,724		27,745,416		
Total Tax Levied	3,937,022		4,097,638		6,809,022		
Assessed Valuation	56,477,767		28,109,201		60,817,322		
Distributing Individuals							
Exempt 1	2019		2020		2021		
C/C, Heads	7,202,000		2,265,000		21,210,000		
Revenue Distrib	0		1,750,000		172,88,000		
Other	22,161,266		21,297,402		0		
Less: Purchase Principal	901,416		739,673		663,170		
<b>Total</b>	<b>26,551,644</b>		<b>42,643,242</b>		<b>59,745,120</b>		

\*Tax rates are expressed in mills  
\*\*Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 17.

Kindle Waggoner  
City Official Title: Finance Director/Treasurer

RESOLUTION NO. 2021-09-3434

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

**WHEREAS**, the Revenue Neutral Rate for the City of Arkansas City was calculated as 66.863 mills by the Cowley County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 7, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

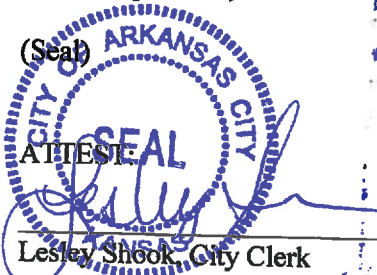
**SECTION ONE:** The City of Arkansas City shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.863 mills.

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

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


**PASSED AND RESOLVED** by the Governing Body of the City of Arkansas City, Kansas, on this 7th day of September, 2021.

(Seal)



ATTEST:

Lesley Shook, City Clerk

  
\_\_\_\_\_  
Scott Rogers, Mayor

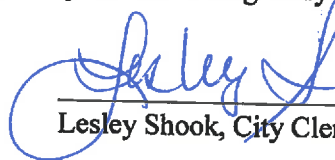
APPROVED AS TO FORM:

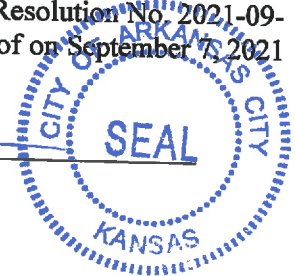
  
\_\_\_\_\_  
Larry R. Schwartz, City Attorney

**CERTIFICATE**

I hereby certify that the above and foregoing is a true and correct copy of the Resolution No. 2021-09-3434 of the City of Arkansas City, Kansas, adopted by the Governing Body thereof on September 7, 2021 as the same appears of record in my office.

DATED: 9-8-2021

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



# GLOSSARY OF TERMS

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## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CIP:** Capital Improvement Plan.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

**Fund Balance:** *See Carryover*

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

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

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

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

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

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

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

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

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

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

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

**KDOT-** Kansas Department of Transportation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Tax Year:** The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2021 finance the 2022 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.