City of Eudora

2020 Budget

Table of Contents

Where can I find……

Page #	*Title*
1	Letter from City Manager
5	City Services
6	How Does Eudora Compare
7	Tax & Assessed Value
9	Rate Increase Impact
10	CIP Requests
11	2020 Fund Balance
12	Revenue Overview
13	Expenditure Overview
15	General Fund
28	Bond & Interest
30	Refuse Fund
33	Electric Fund
38	Water Fund
43	Wastewater Fund
47	Storm Drainage Fund
50	Special Highway Fund
53	CIP Fund
54	Equipment Reserve Fund
55	Impact Funds - All
-	CIP Summary & Detail *(CIP Projects-All Section)*

July 12, 2019

To the Honorable Mayor and City Commission
Eudora City Hall
Eudora, Kansas

Dear Mayor and City Commissioners:

The proposed 2020 Operating and Capital Budget for the City is ready for your consideration. It goes without saying the submission of this budget would not be possible without the efforts of Renee Davis and the department heads. I applaud the executive staff for working together to prepare a budget that continues to achieve the Commission's strategic goals and priorities.

The Commission's top priorities out of the eight identified in 2016 are; economic development, infrastructure, partnership and expansion of city services. A lot has been accomplished since the development of the City Commission's Strategic Plan. Below is a snapshot of some of the accomplishments:

- Worked with Douglas County and Eudora Township to have an ambulance stationed in Eudora to serve Eastern Douglas County
- Developed and funded a capital improvement plan
- Aggressively funding the annual street maintenance and improvement program
- Funding the electric, water and wastewater infrastructure studies
- Annually funding the downtown and residential improvement programs
- Investing in parks, trails and sidewalk improvements
- Working with the Eudora School District on projects, programs and initiatives that improve our residents' quality of life
- Replacement of all the antiquated water and electric meters
- Upgraded the City's enterprise system to enable residents to transact online
- Created a weekly electronic newsletter and a monthly bill insert to inform both the digitally connected and unconnected residents
- Continued financial support of our community partners (Eudora Chamber of Commerce, Convention and Visitor's Bureau, etc..) who work with us in our quest to make Eudora a safe and thriving community for all to enjoy.

Much has been achieved but we know and understand that there is much more to be done to make Eudora one of the best places for all to live, work and play. The proposed 2020 budget keeps us on a growth trajectory and ensures we not only build on our past successes but seek ways to sustain them.

Key Budget Notes:

A. Personnel

i.) Following the adoption of the 2019 budget, the City received the results of the salary and compensation study completed by Springsted, Inc. The study was commissioned to review our compensation system and to find out how competitive we were within our market. As highlighted in the report, certain positions were below the market and required discussion of how and when they would be adjusted. After discussion with the Commission and staff, all the positions that were below the market minimum were adjusted to market minimum. The 2019 revised budget reflects the adjustments.

ii.) As part of the overall compensation discussion, the City increased its contribution (from $200 to $750) to offset some of the employee family health premium cost.

iii.) The City also began offering flexible benefit plan to employees to pay for certain benefits on a pre-tax basis.

iv.) At a minimal cost to the City, we established an Employee Assistance Program. This program offers employees and their family members access to a full range of life services, including counseling, health and wellness consultation, and financial consultation among other services.

v.) Four positions that were not included as part of the annual overhead allocation transfer to the general fund but instead charged directly to the respective utility fund personnel services line item, are now included in the transfers. Doing this not only creates consistency but great efficiency when processing payroll.

vi.) After numerous discussions, the City and Eudora School District agreed to jointly fund a new School Resource Officer position. The 2019 revised budget and the 2020 budget reflects this addition to the Police Department. Both one-time and ongoing costs associated with this position will be shared: 67% by Eudora Schools and 33% by City of Eudora.

B. Capital Outlay

i.) The water and wastewater infrastructure studies were completed this year and presented before the City Commission. The studies provided an in depth look at the City's infrastructure and proposed both short-term and long-term improvements that must be addressed. Due to resource constraints and the nature of the projects, staff is reviewing the reports to propose a comprehensive strategic approach to address the issues. The improvements will likely be phased.

ii.) The electric infrastructure study is yet to be completed. Once complete, staff will review and propose ways to tackle any highlighted issue(s) that need to be addressed.

2020 Budget Highlights

- The overall assessed valuation for the City is estimated to increase by eight percent (8%).
- No mill levy increase is proposed.
- The budget assumes a ten percent (10%) increase in health premium cost to the City.
- The City's share of the new SRO position in the Police Department is accounted for in the 2019 and 2020 budget.
- A moderate seven percent (7%) rate increase in water and wastewater is proposed. (This is an increase of $1.56 for water and $2.04 for wastewater.)
- No electric rate increase is proposed.
- An overall three percent (3%) wage adjustment is recommended. Two percent (2%) of the recommended adjustment will be based on merit.

Proposed 2020 equipment purchase include:

- EMS response vehicle (50/50 split with Douglas County)
- Road roller-compactor
- Digger truck for electric division
- Bradco 24" milling head
- John Deere 324L – 4WD loader

2020 Highlights of Select Funds

General Fund

- FY 2020 revenue assumes an estimated eight percent (8%) increase in assessed valuation. (2019 budget year $44,258,104 to $47,943,740 for 2020 budget year)
- The mill levy remains flat.
- Expenditures assume a ten percent (10%) increase in healthcare premiums.
- EMS vehicle and other equipment are recommended.
- Ending fund balance remains within the reserve fund policy at 20%.

Electric Fund

- No rate increase is proposed.
- Electric study is projected to be completed in 2019. Any identified critical improvement will be recommended after the budget.

- Ending fund balance is projected to be 26% above the reserve fund policy.

Water Fund

- FY 2020 revenue estimate includes a seven percent (7%) rate increase.
- $130,000 is earmarked for capital improvements highlighted in the water infrastructure study. This will be able to fund initial phases of some of the projects.
- Ending fund balance remains within the reserve fund policy at 19%.

Wastewater Fund

- FY 2020 revenue estimate includes a seven percent (7%) rate increase.
- $150,000 is earmarked for the initial phase of capital improvements addressed in the wastewater infrastructure study.
- Some of the recommended 2020 capital improvements may be funded by monies in the sewer impact fund.
- As part of a new sewer maintenance program, $25,000 is allocated for root control service. Barring any revenue short falls, this will be an annual allocation.
- Ending fund balance remains within the reserve fund policy at 24%

As proposed, the recommended 2020 Operating and Capital Budget is $14,477,206. The FY 2019 estimated total reserve fund balance is estimated to be $5,208,559. Details of the proposed budget accompany this letter and further discussion will be had at a budget work session scheduled for July 29th at 5:00 PM. I look forward to having an in-depth discussion on the proposed budget.

Sincerely,
Barack Matite
City Manager

City Services

Here are just a few of the services Eudora provides.....

Administration.....

Public information, utility billing, budget, planning & zoning, building permits, contractor license, human relations, economic development, municipal court services, City Ordinances, City newsletter, & much more.....

Parks, Recreation, & Aquatics.....

Youth and adult sports, after-school care & summer camp, work-out facility, special events, day trips, parks, walking trails, 4th of July fireworks display, swimming lessons, & much more.....

Public Safety.....

Most importantly, they keep our community safe! Fire and medical services, fire inspections, police patrol, animal control, school resource services, investigations, community education, & much more.....

911

Public Works.....

Sewage collection & processing, water processing & distribution, maintain electric service, fix pot holes, maintain & reconstruct public streets & curbs, maintain public brush pile, street signs, snow removal, storm drainage, cemetery services, City mowing, maintain City infrastructure, & much more.....

Executive Staff & Contact Number

		785-542-2153
City Manager	Barack Matite	*option 3*
Assistant City Manager	Leslie Herring	*option 3*
City Clerk	Pam Schmeck	*option 3*
Parks & Recreation Director	Sally Pennington	*option 6*
Fire Chief	Ken Keiter	*option 4*
Police Chief	Wes Lovett	*option 5*
IT Analyst	Adam Nichol	*option 3*
Director of Public Works	Branden Boyd	*option 7*

How does Eudora compare???

What are other cities doing?

What are neighboring cities proposing for their 2020 budget?

Will your city propose a wage increase?

Baldwin City	yes, 1.5% COLA & 2% merit
Lenexa	yes, 4%
Lawrence	yes, 2.5%
Olathe	yes, 3.5%
Tonganoxie	yes, 5% merit pool
Gardner	yes, 3%
Leavenworth	yes, 2.5% COLA *(Additionally, Leavenworth conducted a wage study in 2018 - wage adjustments will be phased in over 5 year pd)*
Eudora	*yes, 1% COLA & 2% merit*

Will your city propose a mill increase, decrease or remain flat?

Baldwin City	remain flat
Lenexa	.620 decrease
Lawrence	.500 increase
Olathe	remain flat
Tonganoxie	remain flat
Gardner	remain flat
Leavenworth	.203 increase
Eudora	*remain flat*

Will your city propose a utility rate increase?

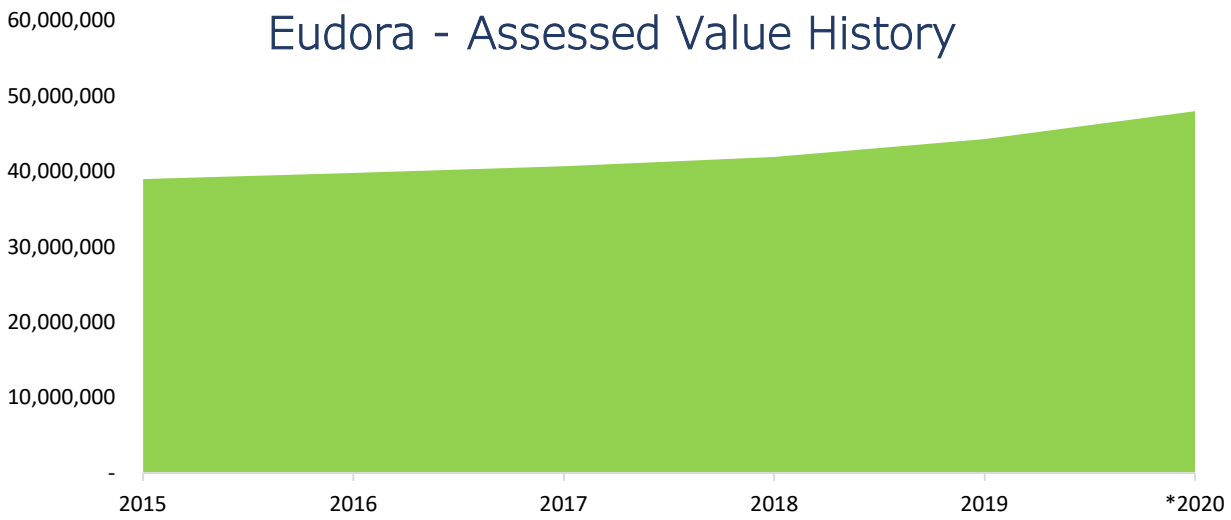
Baldwin City	not at this time
Lenexa	not at this time
Lawrence	yes, water & wastewater 8%, storm drainage & refuse 3%
Olathe	yes, water 3.5% & wastewater 4.5%
Tonganoxie	TBD
Gardner	yes, water 3.7%
Leavenworth	yes, wastewater 8% & refuse 6%
Eudora	*yes, water 7% & wastewater 7%*

Assessed Value & Mill Levy

Assessed Value & Mill Levy History for Eudora

Assessed Value: *The assessed value is the dollar value assigned to a property to measure applicable taxes.*

Mill Levy: *The mill levy is the tax rate that is applied to the assessed value of a property. One mill is one dollar per 1,000 dollars of assessed value.*



Budget Year	Mill Levy	Assessed Value	Value of One Mill	Adjustment %
2015	32.358	38,951,424	38,951	
2016	33.980	39,769,572	39,770	2%
2017	39.510	40,661,535	40,662	2%
2018	39.499	41,900,745	41,901	3%
2019	39.506	44,258,104	44,258	6%
**2020*	*39.506*	*47,943,740*	*47,944*	*8%*

Q. *What does it mean to the City's 2020 budget if the proposed mill remains flat but the estimated assessed value increases 8%?*

A. *Since assessed value dictates mill value, any increase in assessed value equally increases mill value. Although the mill levy proposed for the 2020 budget remains flat @ 39.506, the 8% increase in assessed value results in* ***$145,000 additional tax revenue*** *for the City.*

**Eudora estimated assessed value from Douglas County for the 2020 budget year. Douglas County will distribute the City's final 2019 assessed value in November following adoption of the 2020 budget by the City Commission in August.*

Property Tax Overview

Property Tax Dollar

Total Estimated Mill Levy for Eudora Residents

City of Eudora	*39.506*
State of Kansas	1.500
Douglas County	46.015
USD 491	70.627
Township Library	4.309
Total	*161.957*

The City of Eudora receives 24¢ (less than 25%) of each tax dollar. Eudora schools receive 44¢ (nearly half) of each tax dollar and Douglas County receives 28¢, State of Kansas receives 1¢ and the Township Library receives 3¢.

How to Calculate Your Property Tax Bill

(calculation based on $250,000 home)

- Determine the assessed valuation for your residential property by multiplying the fair market value of your home by 11.5%.
- Multiply your assessed valuation by the *total* mill rate for your City.
- Divide the total by 1,000.

	$ 250,000	*(home value)*
	11.50%	
	$ 28,750	*(assessed valuation)*
	$ 28,750	
	161.957	*(estimated mill levy)*
	$ 4,656,264	
	1,000	
Total tax liability	*$ 4,656*	*(estimated tax liability)*

How Your Tax Bill is Distributed

City of Eudora	*39.506*	*$*	*1,136*	*(less than 25% to City)*
State of Kansas	1.500	$	43	
Douglas County	46.015	$	1,323	
USD 491	70.627	$	2,031	
Township Library	4.309	$	124	
Total	*161.957*	*$*	*4,656*	

Proposed 2020 Utility Rate Increase & Impact

Utility Rates...

Impact of 7% Utility Rate Increase in Water - Wastewater & History of Utility Rate Increases

Impact of 7% Water Rate Increase		2019 Current Water Rates	*2020 Proposed Water Rates*	*Difference*
base fee includes 1st 1k gallons	Base Fee	16.07	17.19	1.12
	Per 1k gallons	6.17	6.60	0.43
	Total	22.24	*23.80*	*1.56*

Monthly Residential Utility Bill Impact - (5k gallons of usage)

	2019	*2020*	*Difference*
Base Fee	16.07	17.19	*1.12*
Usage	24.68	26.41	*1.73*
Total	40.75	*43.60*	*2.85*

Note - Monthly water charges are based on actual water usage.

Impact of 7% Wastewater Rate Increase		2019 Current Wastewater Rates	*2020 Proposed Wastewater Rates*	*Difference*
base fee includes 1st 1k gallons	Base Fee	24.49	26.20	1.71
	Per 1k gallons	4.61	4.93	0.32
	Total	29.10	*31.14*	*2.04*

Monthly Residential Utility Bill Impact - (5k gallon average)

	2019	*2020*	*Difference*
Base Fee	24.49	26.20	1.71
Usage	18.44	19.73	1.29
Total	42.93	*45.94*	*3.01*

Note - Monthly wastewater charges for residential properties are based on the customer's average water usage for the previous December, January & February. Wastewater charges for commercial properties are based on actual water usage per month.

History of Utility Rate Increases

	Year	Electric	Water	Wastewater
Proposed	*2020*	*0%*	*7%*	*7%*
	2019	0%	6%	6%
	2018	3%	5%	3%
	2017	5%	3%	4%
	2016	5%	3%	3%

Project & Equipment Requests

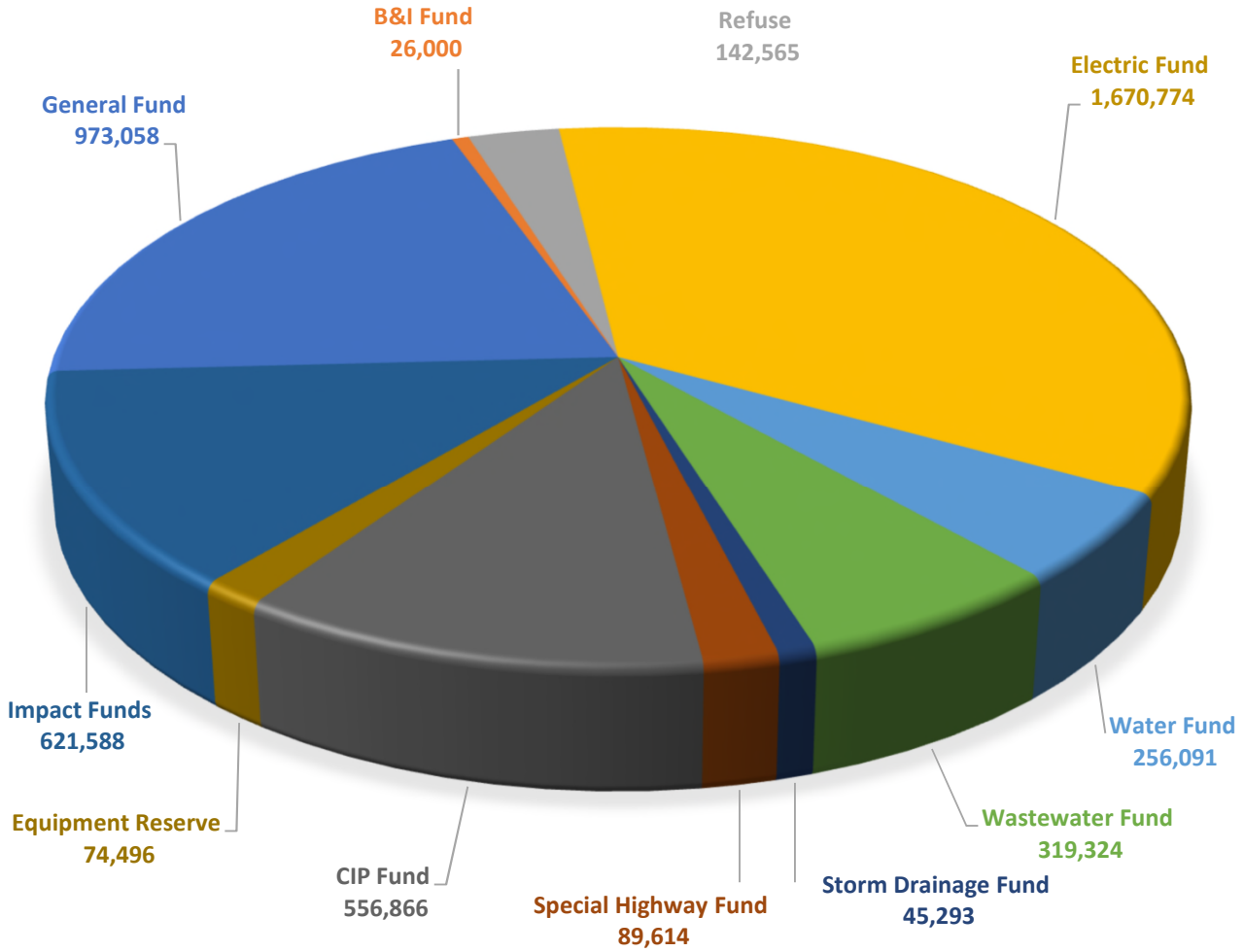
2020 Project & Equipment Requests

"New Requests for 2020 Budget"

	Department Requested	*City Manager Proposed*
Fire Department		
Assistant Fire Chief Vehicle	50,520	-
EMS Response Vehicle *(50/50 split with Dg Co - $27,121 ea)*	54,242	*27,121*
Vehicle Radio (10) & Portable Radio (28)	145,669	-
Police Department		
PD Live Data Storage and Backup	5,000	5,000
Aquatics Department		
Climbing Wall Addition	8,030	8,030
Public Works (multi-department requests)		
Asset Management Software	27,000	-
JD 324L 4WD Loader	96,245	96,245
Single Drum Roller Compactor	43,540	43,540
Electric Utility		
Downtown Circuit Phase I & II	137,722	-
HP Pelzer Loop Feed Phase I, II, III & IV	167,254	-
Winchester Substation Circuit	45,179	-
206 Altec Bucket Truck	226,000	-
Altec 55' Digger Truck	327,000	327,000
Hunters Ridge Phase I, III & Replace Service Line	152,701	152,701
Street & Special Highway		
Bradco 24" Milling Head	19,000	19,000
Snow Plow & Spreader	11,402	-
John Deere XUV835M UTV	25,819	-
Total New Requests for 2020 Budget	*$ 1,542,323*	*$ 678,637*

Fund Balance Overview - All

2020 Projected Ending Fund Balance - All

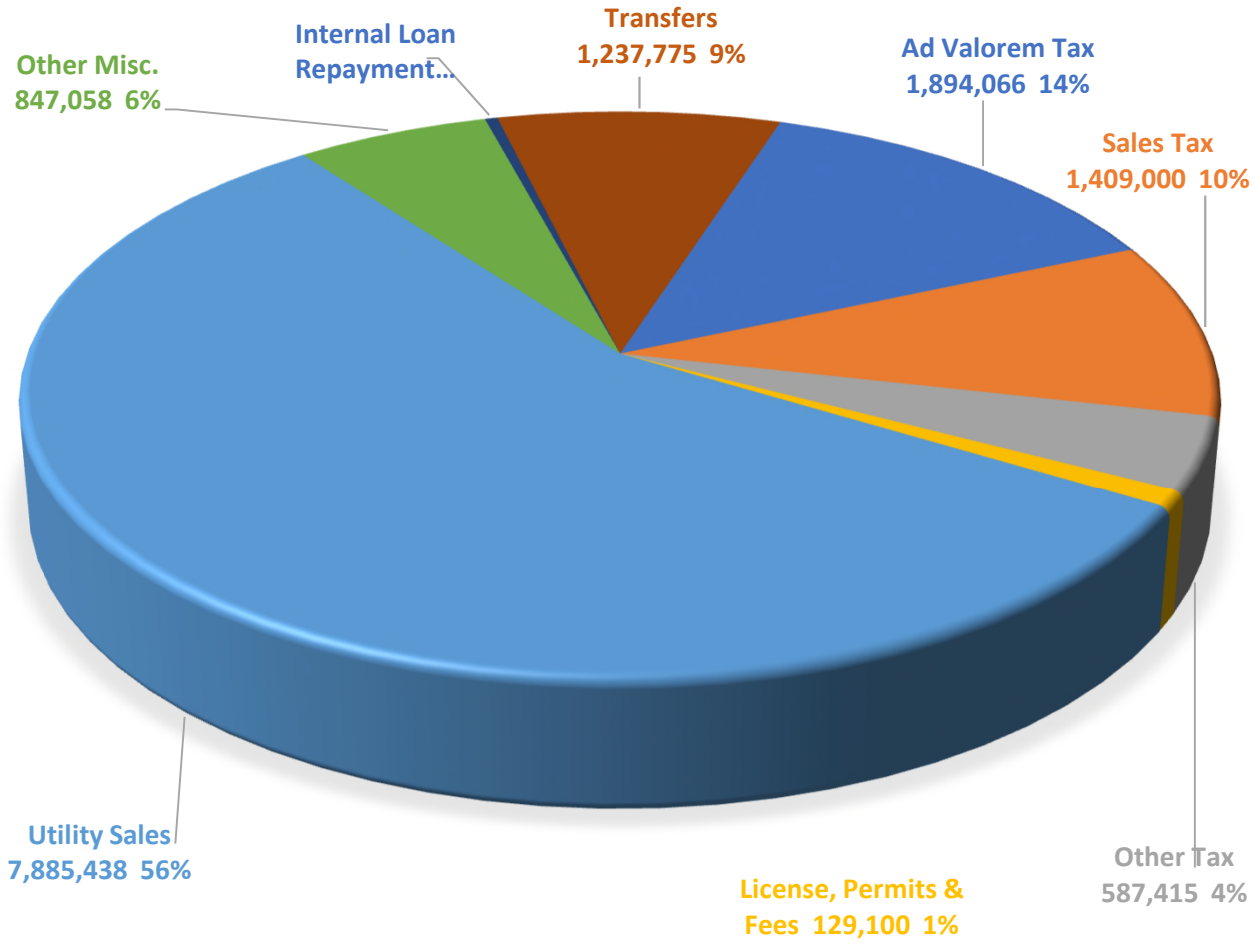


2020 Projected Ending Fund Balance			% Estimated Ending Fund Balance
General Fund	$	973,058	20.4%
B&I Fund	$	26,000	0.5%
Refuse	$	142,565	3.0%
Electric Fund	$	1,670,774	35.0%
Water Fund	$	256,091	5.4%
Wastewater Fund	$	319,324	6.7%
Storm Drainage Fund	$	45,293	0.9%
Special Highway Fund	$	89,614	1.9%
CIP Fund	$	556,866	11.7%
Equipment Reserve	$	74,496	1.6%
*Impact Funds	$	621,588	13.0%
Est. Fund Balance - All	*$*	*4,775,668*	100%

**(Water, Park & Sewer)*

Revenues

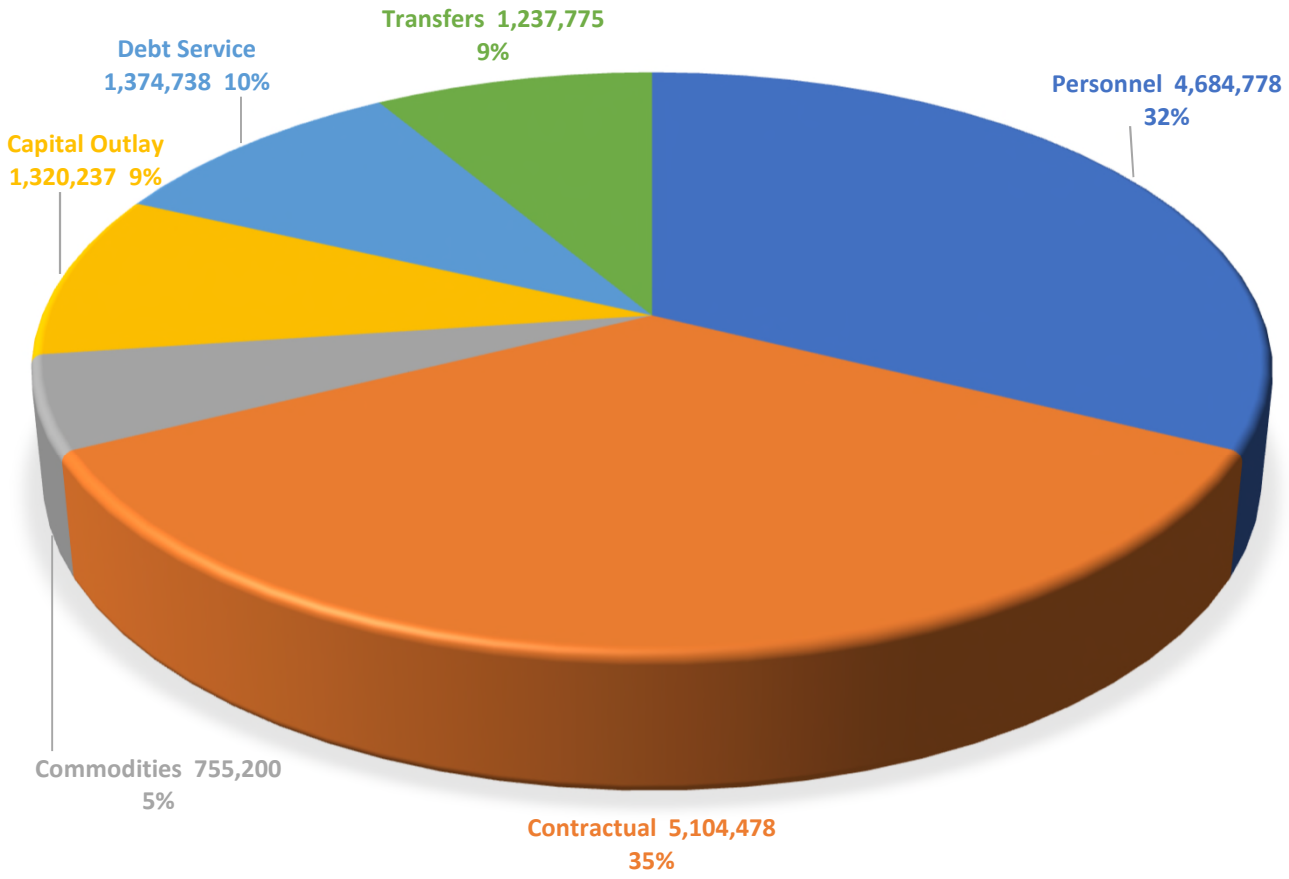
Estimated 2020 Revenues by Source - All Funds



Amount	Source	Description
$ 1,894,066	Ad Valorem Tax:	Mill levy on property
$ 1,409,000	Sales Tax:	City and County sales and use tax
$ 587,415	Other Tax:	Motor vehicle, fuel and franchise tax
$ 129,100	License, Permits & Fees:	Permits, license, P&R fees, aquatics & other
$ 7,885,438	Utility Sales:	Utility customer sales
$ 847,058	Other Misc.:	Penalties, fines, donations, grants and misc.
$ 54,463	Internal Loan Repament :	Payments received from internal lending
$ 1,237,775	Transfers:	Utility transfers and CIP 4-mill
$ 14,044,315		

Expenditures by Category

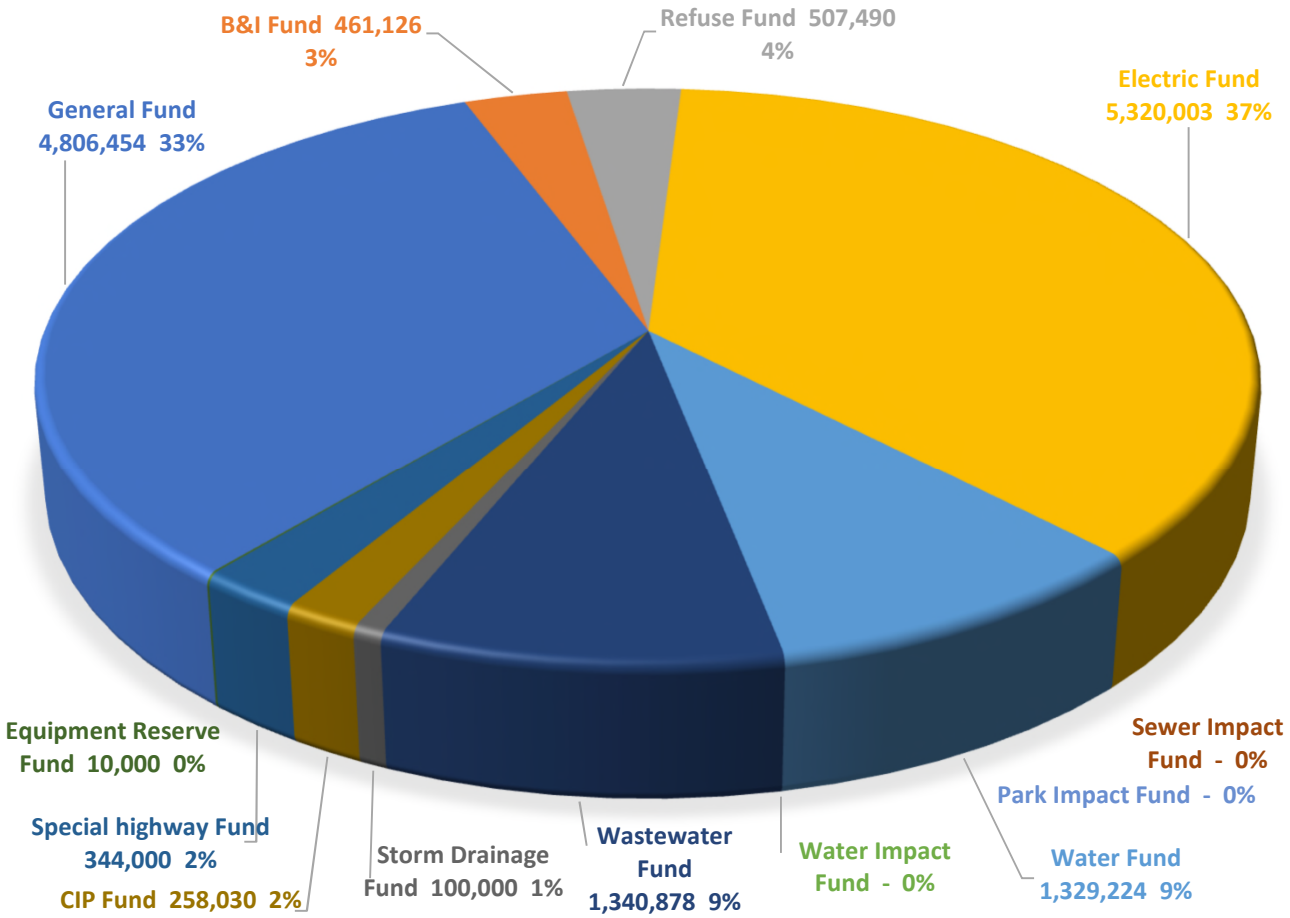
Proposed 2020 Expenditures by Category - All



Category		Amount	Percentage
Personnel	$	4,684,778	32.36%
Contractual	$	5,104,478	35.26%
Commodities	$	755,200	5.22%
Capital Outlay	$	1,320,237	9.12%
Debt Service	$	1,374,738	9.50%
Transfers	$	1,237,775	8.55%
	$	*14,477,206*	100%

Expenditures by Fund

Proposed 2020 Expenditures by Fund - All



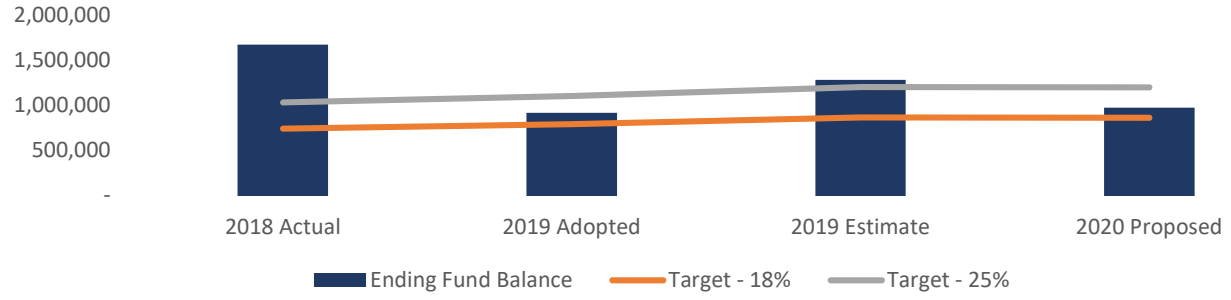
Fund		Amount	Percentage
General Fund	$	4,806,454	33.20%
B&I Fund	$	461,126	3.19%
Refuse Fund	$	507,490	3.51%
Electric Fund	$	5,320,003	36.75%
Water Fund	$	1,329,224	9.18%
Water Impact Fund	$	-	0.00%
Wastewater Fund	$	1,340,878	9.26%
Sewer Impact Fund	$	-	0.00%
Storm Drainage Fund	$	100,000	0.69%
CIP Fund	$	258,030	1.78%
Special highway Fund	$	344,000	2.38%
Equipment Reserve Fund	$	10,000	0.07%
Park Impact Fund	$	-	0.00%
	$	*14,477,206*	100.00%

2020 General Fund Overview

General Fund

General Fund Mill Levy 35.581

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Ad Valorem Tax	1,484,767	1,575,953	1,528,675	1,705,873
Vehicle Tax	192,730	175,650	181,043	185,950
Liquor & Other Tax	188,499	174,900	165,600	165,815
City Sales Tax	217,749	204,000	209,500	209,500
County Sales Tax	701,700	688,000	686,800	690,000
Parks & Rec and Aquatics	337,907	299,136	295,050	295,500
Municipal Court & Police Fines	95,925	85,700	86,260	85,650
License, Permits & P&Z Fees	116,431	45,700	55,100	55,600
Utility Transfers	847,243	780,000	1,080,000	981,000
Other Revenue	133,628	48,800	142,905	120,048
Total Revenues	4,316,579	4,077,839	4,430,933	4,494,936
Expenditures by Category				
Personnel	2,690,037	2,870,152	2,949,080	3,307,128
Contractual	594,416	684,655	665,279	681,698
Commodities	291,099	344,152	337,593	326,000
Capital Outlay	239,925	226,932	574,764	181,006
Debt Service	123,000	115,676	115,683	118,847
Transfers	167,590	177,064	177,064	191,775
Pass Thru Fees	29,376	-	-	-
Total Expenditures	4,135,443	4,418,630	4,819,462	4,806,454
Surplus or Deficit	181,137	(340,791)	(388,529)	(311,517)
Beginning Balance	1,491,968	1,258,791	1,673,105	1,284,576
Ending Fund Balance	1,673,105	918,000	*1,284,576*	*973,058*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*744,380*	*795,353*	*867,503*	*865,162*
	25%	*1,033,861*	*1,104,658*	*1,204,866*	*1,201,613*

General Fund

General Fund Expenditures by Department

Expenditures by Department	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
General Government	915,804	964,599	969,859	1,127,260
Community Development	298,312	323,076	637,933	368,665
Street & Cemetery	311,447	396,769	375,941	394,664
Fire & EMS	526,171	532,473	534,157	591,542
Police & Municipal Court	1,393,554	1,487,535	1,572,383	1,585,830
Parks & Recreation	571,634	597,666	616,180	628,300
Aquatics	118,521	116,511	113,010	110,193
Total Expenditures	4,135,443	4,418,630	*4,819,462*	*4,806,454*

General Fund Capital Outlay

		2019 Adopted	*2019 Estimate*	*2020 Proposed*
General Government Department				
ITYR	IT hardware/software *(annual)*	10,000	10,000	15,000
AD1724	Payroll Time-Tracking *(2018 project)*	-	5,693	-
Community Development Department				
CDYR	Downtown & Res. Grant Program *(annual)*	20,000	16,000	20,000
CDYR	Economic Development *(annual)*	-	-	20,000
CD1724	West Entry Sign *(balance of 2018 project)*	-	11,400	-
AD1911	Wayfinding Signage	20,000	25,353	-
AD1916	City Comprehensive Plan update	44,000	44,000	-
AD1605	KIP Printer (purchased in 2018 @ discount)	-	-	-
CD1918	Nottingham Demolition	-	300,000	-
Street & Cemetery Department				
PW1906	Fuel Service Management System *(split /4)*	10,069	9,520	-
PW1809	AutoCAD Software *(purchased in 2018)*	2,250	-	-
PW1907	GPS/GIS System *(split /4)*	5,180	4,475	-
PW1908	Hydro-seeder *(split /4)*	4,334	3,690	-
PW1905	Vehicle lift - 18,000 lb capacity *(split /4)*	10,284	11,300	-
PW2012	Single Drum Roller Compactor *(split /4)*	-	-	6,500
PW2013	Bradco 24" Milling Head *(10k from ER Fund)*	-	-	9,000
PW2011	JD 324L - 4WD Loader *($81.5k less trade)*	-	-	*(finance)*
Fire & EMS Department				
FD1615	Fire hose & nozzles *(2020 final yr)*	10,000	7,056	7,156
FD1628	SCBA, mask, Cylinders *(2020 final yr)*	38,617	38,617	61,229
FD2022	EMS Response Vehicle *(50/50 split with Dg Co)*	-	-	27,121

(capital outlay continued on next page)

General Fund

General Fund Capital Outlay *(continued)*		2019 Adopted	*2019 Estimate*	*2020 Proposed*
Police Department				
PD1706	Police Chief SUV *(reallocated - '07 Ford CV)*	27,525	-	-
PD1901	2019 Dodge Charger (replace '07 Ford CV)	-	25,210	-
PD1902	New SRO Vehicle *(City 33%/67% USD 491)*	-	46,000	-
PD2029	Police Live Data Storage & Backup	-	-	5,000
Parks & Recreation Department				
PR1617	Fitness Room Equipment *(annual)*	10,000	10,000	10,000
PR--	Park Equipment	5,000	-	-
Aquatics Department				
AQ1827	Slide Shade Addition	6,000	6,450	-
	Total General Fund Capital Outlay	223,259	*574,764*	*181,006*

General Fund 2020 Highlights

Revenue

- Estimates an assessed valuation of $47,943,740 (8% increase - one mill generates $47,943 in revenue for 2020 budget).
- Proposes the mill levy remain flat at 39.506. *(General Fund 35.581 - B&I Fund 3.925)*
- Ending fund balance remains within the reserve fund policy at 20%.

Expenditures

- 3% Wage adjustment (1% COLA & 2% merit).
- Merged the Park Department & Recreation Department budgets in 2019; now titled Parks & Recreation Department.
- No additional personnel proposed for 2019 budget.
- 10% Increase in healthcare premiums.
- Wage adjustment of $100 per month for Mayor & City Commission.

Debt	*2020 Payment Due*	
Economic Development *(Nottingham)* *(150k from Electric Fund)*	17,585	*ends 2030*
John Deere 324L - Loader *(financing TBD)*	7,203	*TBD*
John Deere Financial *(excavator)*	6,506	*ends 2021*
GOB 2016-A *(fire pumper)*	50,675	*ends 2026*
Fire Chief SUV *(internal loan)*	17,878	*ends 2020*
Police patrol vehicle (2) *(internal loan)*	19,000	*ends 2020*
	118,847	

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
01-010-4001	Ad Valorem Taxes	1,575,953	1,528,675	1,705,873
01-010-4002	Delinquent Taxes	12,500	12,700	12,625
01-010-4070	Motor Vehicle Tax	170,000	175,000	180,000
01-010-4071	Recreational Vehicle Tax	2,000	2,100	2,100
01-010-4073	Commercial Vehicle Tax	1,700	1,800	2,000
01-010-4074	Watercraft Tax	1,119	1,293	1,000
01-010-4075	Big Truck Tax	831	850	850
01-010-4100	City Sales Tax	162,000	166,000	166,000
01-010-4101	City Use Tax	42,000	43,500	43,500
01-010-4105	County Sales Tax	615,000	611,800	615,000
01-010-4106	County Use Tax	73,000	75,000	75,000
01-010-4120	Franchise Tax - Gas	75,000	75,000	75,750
01-010-4121	Franchise Tax - Cable TV	45,000	35,000	35,000
01-010-4122	Franchise Tax - Telephone	4,000	4,500	4,040
01-010-4210	Liquor Tax	8,500	8,500	8,500
01-010-4501	Licenses and Permits	40,000	50,000	50,000
01-010-4506	Contractor License Fee	3,500	4,000	4,000
01-010-5005	Special Event Fees	-	100	100
01-010-5101	Cemetery Grave Openings	4,500	6,300	6,000
01-010-5102	Sale of Cemetery Lots	4,000	4,500	4,500
01-010-5201	Temporary Occupancy Fees	200	-	-
01-010-5202	Site Plan Review Fees	1,500	1,000	1,500
01-010-5204	Planning & Zoning Fees	500	-	-
01-010-5801	Interest Earnings	7,500	11,000	11,000
01-010-5804	Tower Rental	21,400	21,400	21,400
01-010-5899	Other - Miscellaneous	-	25,171	-
01-010-5915	Transfer From Refuse Fund	30,000	180,000	30,000
01-010-5920	Transfer From Electric Fund	600,000	750,000	667,000
01-010-5930	Transfer From Water Fund	75,000	75,000	142,000
01-010-5940	Transfer From Sewer Fund	75,000	75,000	142,000
Total General Revenue		3,651,703	3,945,189	4,006,738
Community Development Revenue				
01-025-5803	Dg Co Historical Society Wage	12,800	13,900	13,900
Total Community Dev. Revenue		12,800	13,900	13,900
Fire & EMS Revenue				
01-035-5303	EMS Fees	20,000	20,000	20,000
Total Fire & EMS Revenue		20,000	20,000	20,000
Police Revenue				
01-045-4210	Liquor Tax	8,500	8,500	8,500
01-045-5305	Fingerprinting Fees	-	450	-
01-045-5601	Municipal Court Fines	84,000	84,000	84,000
01-045-5603	Dog Control Fines	1,200	750	750
01-045-5604	Officer Training Fees	500	1,000	900
01-045-5803	Donations (DARE)	-	60	-
01-045-5896	Pass Thru Fees	-	62,034	64,648
Total Police Revenue		94,200	156,794	158,798

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Recreation Revenue				
01-055-5001	Recreation Adult Sports Fees	3,500	2,000	3,000
01-055-5002	Recreation Youth Sports Fees	35,000	30,500	30,000
01-055-5003	Recreation Daily Fees	2,500	1,900	1,900
01-055-5004	Afterschool Program Fees	65,000	85,000	85,000
01-055-5005	Special Event Fees	9,000	200	200
01-055-5006	Recreation Room Rental Fees	15,000	7,500	7,500
01-055-5007	Summer Camp Fees	45,000	45,000	45,000
01-055-5008	Recreation Sponsors	4,200	1,350	1,300
01-055-5031	Wellness Membership Fees	63,000	63,000	63,000
01-055-5073	Park Rental Fees	3,636	3,600	3,600
Total Recreation Revenue		245,836	240,050	240,500
Aquatics Revenue				
01-060-5051	Aquatics Daily Admission Fees	19,000	18,000	19,000
01-060-5052	Aquatics Membership Fees	20,000	23,000	23,000
01-060-5053	Aquatics Lesson Fees	9,500	8,500	8,500
01-060-5054	Aquatics Pool Party Fees	4,000	5,500	4,500
01-060-5055	Aquatics Concessions	800	-	-
Total Aquatic Revenue		53,300	55,000	55,000
Total Revenue		4,077,839	4,430,933	4,494,936

General Fund

		2019 Adopted	2019 Estimate	2020 Proposed
General Government Department				
01-015-6001	Wages and Salaries	399,551	421,620	530,600
01-015-6002	Part-Time Wages	52,870	52,870	60,200
01-015-6004	Overtime Wages	1,500	1,500	3,520
01-015-6005	Uniform Expense	850	850	850
01-015-6020	Social Security/Medicare	34,725	36,415	45,500
01-015-6021	KPERS	42,431	45,080	56,200
01-015-6023	Health Insurance	55,416	48,795	71,850
01-015-6024	Unemployment	1,135	1,190	1,500
01-015-6025	Workers Compensation	1,044	1,095	1,375
Total Personnel		589,522	609,415	771,595
01-015-6206	Natural Gas	1,590	1,590	1,590
01-015-6208	Data Services	17,500	17,500	19,000
01-015-6251	Travel & Training	10,000	16,000	12,000
01-015-6252	Governing Body Training	2,500	2,500	5,000
01-015-6253	Staff Activity Services	11,000	11,000	11,000
01-015-6301	Postage & Shipping	5,300	3,000	3,000
01-015-6302	Transaction Fees	1,000	1,000	1,000
01-015-6303	Dues, Members, Subs, Permits	5,000	6,200	6,200
01-015-6452	Publication Services	2,500	2,500	2,500
01-015-6501	Insurance Premiums	11,948	11,525	12,000
01-015-6601	Legal Services	25,000	29,000	25,000
01-015-6603	Financial Services	15,315	15,000	15,000
01-015-6611	Medical & Personnel Services	100	100	100
01-015-6614	Printing & Copying Services	10,000	10,000	10,000
01-015-6802	Building & Grounds Services	6,824	9,000	9,000
01-015-6871	Vehicle & Equip Repair Services	300	150	150
01-015-6999	Other Contractual Services	2,992	2,500	2,500
01-015-cont	Contingency	31,030	-	-
Total Contractual		159,898	138,565	135,040
01-015-7001	Office Supplies & Equipment	8,500	9,000	9,000
01-015-7301	Building & Grounds Supplies	3,000	3,500	3,000
01-015-7501	Vehicle & Equipment Parts	100	100	100
01-015-7551	Gasoline (Fuel)	250	250	250
01-015-7999	Other Supplies & Equipment	1,500	1,500	1,500
Total Commodities		13,350	14,350	13,850
01-015-8999	Payroll time software & hardware	-	5,693	-
01-015-8999	IT hardware & software	10,000	10,000	15,000
Total Capital Outlay		10,000	15,693	15,000
01-015-9011	Tyler financial software (ends 2019)	14,765	14,772	-
Total Debt Service		14,765	14,772	-
01-015-9260	Transfer to CIP	177,064	177,064	191,775
Total Transfers		177,064	177,064	191,775
Total General Govt. Expenditures		964,599	969,859	1,127,260

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Community Development Dept.				
01-025-6001	Wages and Salaries	97,514	99,315	138,100
01-025-6004	Overtime Wages	800	800	2,900
01-025-6005	Uniform Expense	250	250	250
01-025-6020	Social Security/Medicare	7,521	7,675	10,800
01-025-6021	KPERS	10,215	9,910	13,975
01-025-6023	Health Insurance	18,258	15,775	25,100
01-025-6024	Unemployment	246	255	355
01-025-6025	Workers Compensation	3,750	3,800	13,500
Total Personnel		138,554	137,780	204,980
01-025-6206	Natural Gas	2,438	2,400	2,500
01-025-6208	Data Services	11,690	14,700	15,000
01-025-6251	Travel & Training	3,063	3,500	3,500
01-025-6253	Staff Activity Services	250	300	300
01-025-6301	Postage & Shipping	306	300	300
01-025-6303	Dues, Subs, Permits, License	1,327	1,000	1,100
01-025-6452	Publication Services	766	750	750
01-025-6601	Legal Services	3,000	3,000	3,000
01-025-6603	Financial Services	2,000	8,000	10,000
01-025-6605	Planning & Engineering Services	26,000	26,000	20,000
01-025-6606	Grant Writing Services	10,000	4,000	10,000
01-025-6611	Medical & Personnel Services	50	50	50
01-025-6614	Printing & Copying Services	7,300	7,500	7,500
01-025-6626	CVB & Chamber Services	20,000	20,000	20,000
01-025-6802	Building & Grounds Services	1,506	3,500	3,500
01-025-6871	Vehicle & Equip Repair Services	100	100	100
01-025-6999	Other Contractual Services	500	500	700
Total Contractual		90,297	95,600	98,300
01-025-7001	Office Supplies & Equipment	1,500	2,000	2,000
01-025-7103	Event & Program Supplies	1,500	1,500	1,500
01-025-7301	Building & Grounds Supplies	1,000	1,000	1,000
01-025-7501	Vehicle & Equipment Parts	300	300	300
01-025-7551	Gasoline (Fuel)	1,800	1,500	1,500
01-025-7999	Other Supplies & Equipment	1,500	1,500	1,500
Total Commodities		7,600	7,800	7,800
01-025-8300	Economic Development	20,000	25,353	20,000
01-025-8308	Downtown/Res Grant Program	20,000	16,000	20,000
01-025-8999	Comprehensive plan update	44,000	44,000	-
01-025-8999	KIP Printer wide (split 4 ways)	2,625	-	-
01-025-8999	Entry sign (10th & Cedar St)	-	11,400	-
01-025-8999	Nottingham Demo - Eco Devo	-	300,000	-
Total Capital Outlay		86,625	396,753	40,000
01-025-9011	Internal loan to Elec Fund - *150k Nottingham 10 yr @ 3% - ends 2030*	-	-	17,585
Total Dept Service		-	-	17,585
Total Community Dev. Expenditures		323,076	637,933	368,665

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Street & Cemetery Department				
01-030-6001	Wages and Salaries	102,692	92,500	109,120
01-030-6002	Part-Time Wages	13,700	14,000	14,200
01-030-6004	Overtime Wages	3,000	3,000	1,225
01-030-6005	Uniform Expense	1,200	1,200	1,200
01-030-6020	Social Security/Medicare	9,133	8,375	9,525
01-030-6021	KPERS	10,981	9,500	10,915
01-030-6023	Health Insurance	20,302	12,800	16,700
01-030-6024	Unemployment	298	275	315
01-030-6025	Workers Compensation	10,324	9,600	10,705
Total Personnel		171,630	151,250	173,905
01-030-6206	Natural Gas	3,000	3,000	3,000
01-030-6208	Data Services	6,024	6,000	6,100
01-030-6251	Travel & Training	3,574	4,000	4,000
01-030-6452	Publication Services	500	500	500
01-030-6253	Staff Activity Services	511	300	350
01-030-6501	Insurance Premiums	14,294	14,950	15,550
01-030-6603	Financial Services	408	400	400
01-030-6605	Planning & Engineering Services	13,000	13,000	13,000
01-030-6611	Medical & Personnel Services	306	300	300
01-030-6614	Printing & Copying Services	613	850	850
01-030-6802	Building & Grounds Services	26,750	26,000	26,000
01-030-6871	Vehicle & Equip Repair Services	8,000	8,000	8,000
01-030-6999	Other Contractual Services	2,000	2,000	2,500
Total Contractual		78,979	79,300	80,550
01-030-7001	Office Supplies & Equipment	600	600	1,000
01-030-7205	Street Materials & Supplies	27,300	34,800	35,000
01-030-7209	Cemetery Supplies	10,000	2,500	2,500
01-030-7301	Maintenance & Repair Supplies	1,500	1,500	1,500
01-030-7401	Salt & Sand Supplies	5,000	5,000	5,000
01-030-7501	Vehicle & Equipment Parts	25,525	25,500	25,500
01-030-7504	Tools & Shop Supplies	12,111	13,000	13,500
01-030-7551	Gasoline (Fuel)	24,000	23,500	23,500
01-030-7999	Other Supplies & Equipment	1,500	3,500	3,500
Total Commodities		107,536	109,900	111,000
01-030-8999	Fuel service mgmt (split 4 ways)	10,069	9,520	-
01-030-8999	GIS/GPS (split 4 ways)	5,180	4,475	-
01-030-8999	Hydro-seeder (split 4 ways)	4,334	3,690	-
01-030-8999	Vehicle lift 18k lb (split 4 ways)	10,284	11,300	-
01-030-8999	Carlson software (split 4 ways)	2,250	-	-
01-030-8999	Single Drum Roller-Compactor (split 4 ways)	-	-	6,500
01-030-8999	Bradco 24" Milling Head	-	-	9,000
Total Capital Outlay		32,117	28,985	15,500
01-030-9011	John Deere Financial	6,506	6,506	6,506
01-030-9011	John Deere 324L - 4WD Loader (3 yr finance - split 4 ways)	-	-	7,203
Total Debt Service		6,506	6,506	13,709
Total Street & Cemetery Expenditures		396,769	375,941	394,664

General Fund

		2019 Adopted	2019 Estimate	2020 Proposed
Fire/EMS Department				
01-035-6001	Wages and Salaries	128,553	135,300	147,100
01-035-6002	Part-Time Wages	94,000	94,000	91,000
01-035-6005	Uniform Expense	20,000	19,000	19,000
01-035-6020	Social Security/Medicare	17,025	17,600	18,225
01-035-6022	KP&F	11,793	13,100	14,925
01-035-6023	Health Insurance	17,527	15,200	16,700
01-035-6024	Unemployment	556	575	600
01-035-6025	Workers Compensation	13,309	13,725	14,300
Total Personnel		302,763	308,500	321,850
01-035-6206	Natural Gas	3,180	2,500	2,500
01-035-6208	Data Services	14,907	15,000	16,000
01-035-6251	Travel & Training	6,500	6,500	9,500
01-035-6253	Staff Activity Services	750	750	800
01-035-6301	Postage & Shipping	204	200	200
01-035-6303	Dues, Subs, Permits, License	1,429	1,429	1,430
01-035-6501	Insurance Premiums	12,480	13,215	13,500
01-035-6601	Legal Services	102	100	100
01-035-6603	Financial Services	715	650	650
01-035-6611	Medical & Personnel Services	3,492	3,492	2,000
01-035-6614	Printing & Copying Services	2,042	2,000	2,050
01-035-6624	Dispatch Services	12,500	12,500	12,500
01-035-6627	Protective Equipment Testing	3,000	3,000	3,000
01-035-6802	Building & Grounds Services	12,303	12,303	12,303
01-035-6871	Vehicle & Equip Repair Services	3,063	3,063	3,000
01-035-6999	Other Contractual Services	5,105	5,000	5,000
Total Contractual		81,772	81,702	84,533
01-035-7001	Office Supplies & Equipment	2,000	2,000	2,000
01-035-7103	Event & Program Supplies	2,042	2,000	2,000
01-035-7301	Building & Grounds Supplies	3,063	3,063	2,000
01-035-7501	Vehicle & Equip Parts	8,679	8,679	6,000
01-035-7509	Public Safety Equipment	6,619	6,987	3,000
01-035-7551	Gasoline (Fuel)	5,105	5,100	5,100
01-035-7999	Other Supplies & Equipment	1,313	1,000	1,000
Total Commodities		28,821	28,829	21,100
01-035-8999	Fire hose & nozzles	10,000	7,056	7,156
01-035-8999	SCBA, mask and cylinders (18)	39,665	38,617	61,229
01-035-8999	EMS Vehicle (50/50 split Dg Co)	-	-	27,121
Total Capital Outlay		49,665	45,673	95,506
01-035-9001	GOB Series 2016-A	51,575	51,575	50,675
01-035-9011	Chief SUV internal loan	17,878	17,878	17,878
Total Debt Service		69,453	69,453	68,553
Total Fire & EMS Expenditures		532,473	534,157	591,542

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Police Department				
01-045-6001	Wages and Salaries	643,340	667,110	710,900
01-045-6002	Part-Time Wages	37,367	35,600	36,750
01-045-6004	Overtime Wages	75,000	75,000	75,000
01-045-6005	Uniform Expense	10,000	14,600	10,000
01-045-6020	Social Security/Medicare	57,812	59,500	62,900
01-045-6021	KPERS	2,116	2,050	2,100
01-045-6022	KP&F	151,498	164,250	180,150
01-045-6023	Health Insurance	109,332	118,800	142,300
01-045-6024	Unemployment	1,889	1,950	2,075
01-045-6025	Workers Compensation	22,275	22,950	24,250
Total Personnel		1,110,629	1,161,810	1,246,425
01-045-6206	Natural Gas	1,908	1,700	2,000
01-045-6208	Data Services	33,693	31,500	32,500
01-045-6251	Travel & Training	10,210	10,000	10,000
01-045-6253	Staff Activity Services	511	500	500
01-045-6301	Postage & Shipping	153	150	150
01-045-6302	Transaction Fees	2,042	1,200	1,300
01-045-6303	Dues, Members, Subs, License	1,225	1,225	1,225
01-045-6305	Crime Stoppers fee	153	150	170
01-045-6451	Publication Services	-	250	250
01-045-6501	Insurance Premiums	21,840	24,521	25,065
01-045-6601	Legal Services	-	-	1,000
01-045-6603	Financial Services	2,859	2,900	2,900
01-045-6611	Medical & Personnel Services	511	500	500
01-045-6614	Printing & Copying Services	2,246	2,100	2,100
01-045-6615	Inmate Housing Services	5,105	5,100	5,100
01-045-6624	Dispatch Services	12,500	12,500	12,500
01-045-6628	Event & Program Services	-	1,500	1,500
01-045-6802	Building & Grounds Services	10,516	10,500	10,500
01-045-6871	Vehicle & Equip Repair Services	2,042	2,000	2,000
01-045-6999	Other Contractual Services	3,267	3,000	3,000
Total Contractual		110,781	111,296	114,260
01-045-7001	Office Supplies & Equipment	3,300	2,500	3,000
01-045-7103	Event & Program Supplies	4,901	6,067	4,000
01-045-7211	Animal Control Supplies	1,000	750	750
01-045-7301	Building & Grounds Supplies	2,042	2,000	2,000
01-045-7501	Vehicle & Equipment Parts	10,210	10,000	10,000
01-045-7505	Firearm & Safety Supplies	17,017	17,000	17,000
01-045-7508	In-car Accessories	25,000	21,500	15,000
01-045-7551	Gasoline (Fuel)	23,483	20,417	20,000
01-045-7999	Other Supplies & Equipment	1,300	1,300	1,300
Total Commodities		88,252	81,534	73,050
01-045-8999	Patrol vehicle - SRO replace	27,525	25,210	-
01-045-8999	New SRO vehicle (33/67% split USD 491)	-	46,000	-
01-045-8999	Live data storage & backup	-	-	5,000
Total Capital Outlay		27,525	71,210	5,000
01-045-9011	Patrol vehicles (2) internal loan	19,000	19,000	19,000
01-045-9011	Taser lease	5,952	5,952	-
Total Debt Service		24,952	24,952	19,000
Total Police Expenditures		1,362,139	1,450,802	1,457,735

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Municipal Court Department				
01-050-6001	Wages and Salaries	43,055	43,100	44,600
01-050-6004	Overtime Wages	500	500	635
01-050-6005	Uniform Expense	-	-	75
01-050-6020	Social Security/Medicare	3,332	3,400	3,475
01-050-6021	KPERS	4,525	4,325	4,475
01-050-6023	Health Insurance	9,256	7,700	8,400
01-050-6024	Unemployment	109	110	115
01-050-6025	Workers Compensation	100	105	105
Total Personnel		60,877	59,240	61,880
01-050-6208	Data Services	5,369	5,000	5,000
01-050-6251	Travel & Training	500	500	2,500
01-050-6253	Staff Activity Services	-	-	100
01-050-6301	Postage and Shipping	50	50	50
01-050-6303	Dues, Members, Subs, License	100	91	115
01-050-6601	Legal Services	52,000	50,000	50,000
01-050-6603	Financial Services	200	200	200
01-050-6607	Court Reporting Services	6,000	6,300	6,300
Total Contractual		64,219	62,141	64,265
01-050-7001	Office Supplies & Equipment	300	200	1,950
Total Commodities		300	200	1,950
Total Municipal Court Expenditures		125,396	121,581	128,095

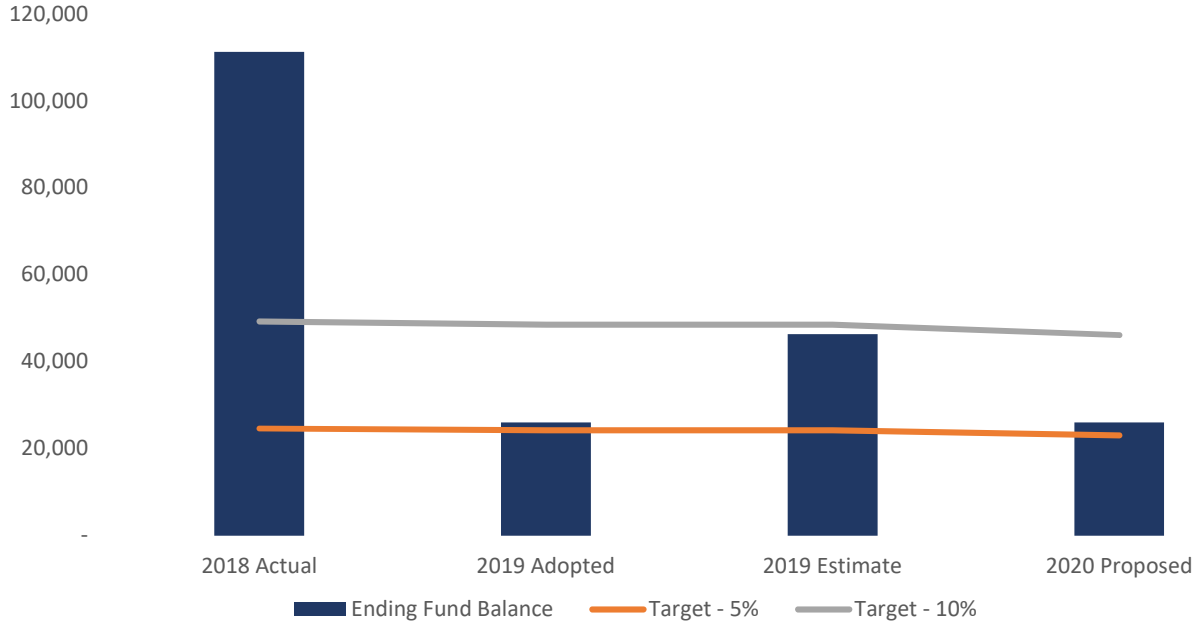
General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Recreation Department				
01-055-6001	Wages and Salaries	178,973	201,800	196,500
01-055-6002	Part-Time Wages	142,535	140,000	145,000
01-055-6004	Overtime Wages	450	750	765
01-055-6005	Uniform Expense	600	500	500
01-055-6020	Social Security/Medicare	24,622	26,200	26,200
01-055-6021	KPERS	25,958	20,000	19,500
01-055-6023	Health Insurance	36,531	46,800	50,700
01-055-6024	Unemployment	805	875	860
01-055-6025	Workers Compensation	11,992	12,800	12,775
Total Personnel		422,466	449,725	452,800
01-055-6206	Natural Gas	7,950	7,950	8,000
01-055-6208	Data Services	14,294	14,750	14,750
01-055-6251	Travel & Training	5,000	5,000	5,500
01-055-6253	Staff Activity Services	250	250	350
01-055-6301	Postage & Shipping	153	100	100
01-055-6302	Transaction Fees	6,126	6,500	6,700
01-055-6303	Dues, Members, Subs, License	2,442	1,800	3,250
01-055-6452	Publication Services	102	500	500
01-055-6501	Insurance Premiums	17,680	17,200	17,900
01-055-6603	Financial Services	1,838	1,200	1,300
01-055-6605	Planning & Engineering Services	2,500	2,500	1,500
01-055-6611	Medical Services	1,325	1,400	1,400
01-055-6614	Printing & Copying Services	3,574	3,000	3,000
01-055-6628	Event & Program Services	3,880	3,500	3,500
01-055-6802	Building & Grounds Services	23,613	23,500	29,500
01-055-6871	Vehicle & Equip Repair Services	1,171	2,000	2,000
01-055-6999	Other Contractual Services	511	525	500
Total Contractual		92,408	91,675	99,750
01-055-7001	Office Supplies & Equipment	1,400	1,000	1,000
01-055-7101	Daycare Program Supplies	6,594	6,500	6,750
01-055-7103	Event & Program Supplies	20,420	15,000	15,000
01-055-7301	Building & Grounds Supplies	23,784	23,780	23,000
01-055-7501	Vehicle & Equipment Parts	2,500	4,000	5,500
01-055-7506	Fireworks	7,700	7,500	7,500
01-055-7551	Gasoline (Fuel)	3,153	5,000	5,000
01-055-7999	Other Supplies & Equipment	2,242	2,000	2,000
Total Commodities		67,793	64,780	65,750
01-055-8510	Park Equipment	5,000	-	-
01-055-8999	Fitness room equipment replace	10,000	10,000	10,000
Total Capital Outlay		15,000	10,000	10,000
Total Recreation Expenditures		597,666	616,180	628,300

General Fund		2019 Adopted	2019 Estimate	2020 Proposed
Aquatics Department				
01-060-6002	Part-Time Wages	65,127	63,000	65,000
01-060-6005	Uniform Expense	1,000	1,000	1,100
01-060-6020	Social Security/Medicare	4,990	4,850	5,000
01-060-6024	Unemployment	163	160	163
01-060-6025	Workers Compensation	2,431	2,350	2,430
Total Personnel		73,711	71,360	73,693
01-060-6251	Travel & Training	500	500	500
01-060-6303	Dues, Subs, Permits, License	400	400	400
01-060-6611	Medical & Personnel Services	800	1,600	1,600
01-060-6804	Aquatics Maintenance Services	4,600	2,500	2,500
Total Contractual		6,300	5,000	5,000
01-060-7208	Aquatics Supplies	10,000	6,000	5,000
01-060-7405	Chlorine	17,000	20,000	22,000
01-060-7499	Other Chemicals	2,000	2,700	3,000
01-060-7999	Other Supplies & Equipment	1,500	1,500	1,500
Total Commodities		30,500	30,200	31,500
01-060-8999	Slide shade addition	6,000	6,450	-
Total Capital Outlay		6,000	6,450	-
Total Aquatics Expenditures		116,511	113,010	110,193
Total Expenditures		4,418,630	4,819,462	4,806,454
	Surplus or Deficit	(340,791)	(388,529)	(311,517)
	Beginning Balance	1,258,791	1,673,105	1,284,576
Ending Fund Balance		918,000	*1,284,576*	*973,058*
	Assessed Value	*44,266,917*	*44,258,104*	*47,943,740*
	General Fund Mill Levy	*35.601*	*35.608*	*35.581*
	General Fund Levied Taxes	1,575,953	*1,575,943*	*1,705,873*

2020 Bond & Interest Fund Overview

Bond & Interest Fund

Bond & Interest Fund Mill Levy 3.925	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Ad Valorem Tax	151,383	172,546	167,369	188,193
Sales Tax	217,749	204,000	209,500	209,500
Other Tax	59,933	47,250	43,000	43,150
Total Revenues	429,066	423,796	419,869	440,843
Expenditures				
Public Safety Building GOB Series 2012-A *(ends 2032)*	178,180	180,680	180,680	178,080
City Hall & Community Center GOB Series 2013-A *(ends 2026)*	293,146	293,146	293,146	283,046
Nottingham Property GOB Series 2015-A *(TBD)*	21,375	11,000	11,000	-
Total Expenditures	492,701	484,826	484,826	461,126
Surplus or Deficit	(63,635)	(61,031)	(64,957)	(20,283)
Beginning Balance	174,876	87,031	111,240	46,283
Ending Fund Balance	111,240	26,000	*46,283*	*26,000*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	5%	*24,635*	*24,241*	*24,241*	*23,056*
	10%	*49,270*	*48,483*	*48,483*	*46,113*

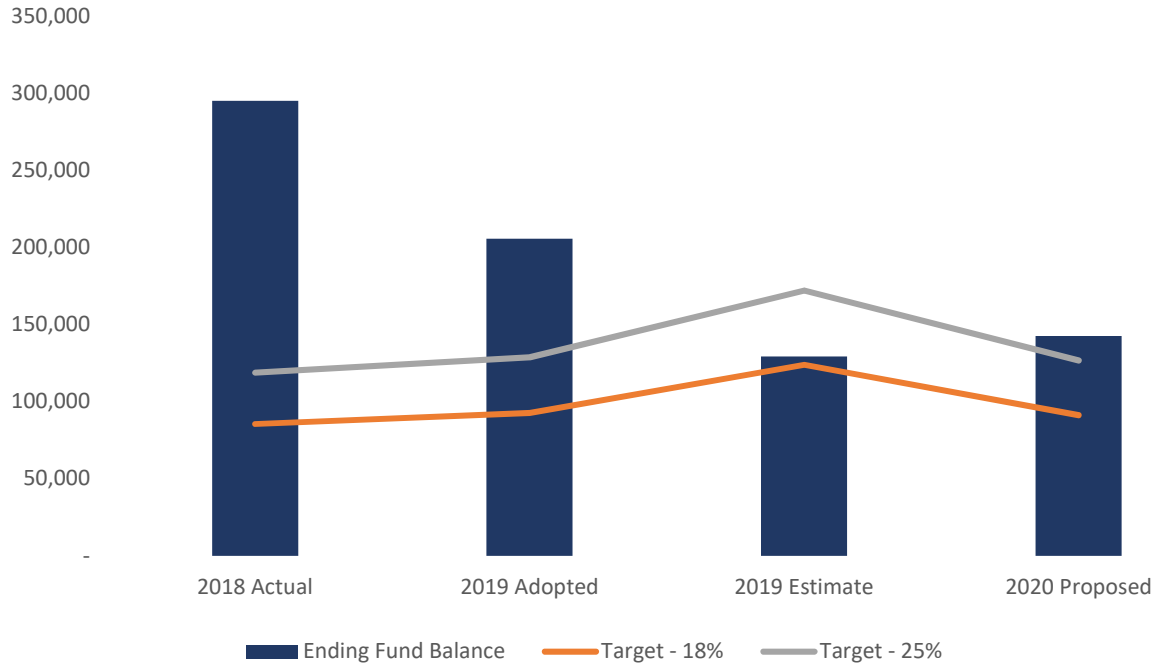
Bond & Interest Line-Item Detail

Bond & Interest		2019 Adopted	2019 Estimate	2020 Proposed
10-100-4001	Ad Valorem Tax	172,546	167,369	188,193
10-100-4002	Delinquent Tax	3,800	2,700	2,700
10-100-4070	Motor Vehicle Tax	42,000	39,000	39,000
10-100-4071	Recreational Vehicle Tax	500	500	500
10-100-4073	Commercial Vehicle Tax	500	400	500
10-100-4074	Watercraft Tax	200	200	200
10-100-4075	Big Truck Tax	250	200	250
10-100-4100	City Sales Tax	162,000	166,000	166,000
10-100-4101	City Compensating Use Tax	42,000	43,500	43,500
Total Revenue		423,796	419,869	440,843
10-100-9001	Public Safety Building (GOB Series 2012-A (ends 2032))	180,680	180,680	178,080
10-100-9001	Refund/Refinance of City Hall & Community Center Bond (GOB Series 2013-A (ends 2026))	293,146	293,146	283,046
10-100-9001	Nottingham (GOB Series 2015-A)	11,000	11,000	-
Total Expenditures		484,826	484,826	461,126
	Surplus or Deficit	(61,031)	(64,957)	(20,283)
	Beginning Balance	87,031	111,240	46,283
Ending Fund Balance		26,000	*46,283*	*26,000*
	Assessed Value	*44,266,917*	*44,258,104*	*47,943,740*
	Bond & Interest Mill Levy	*3.898*	*3.898*	*3.925*
	Bond & Interest Levied Taxes	172,546	*172,518*	*188,193*

2020 Refuse Fund Overview

Refuse Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Customer Sales	513,418	500,000	510,000	510,000
Other Revenues	18,691	11,300	12,825	10,800
Total Revenues	532,109	511,300	522,825	520,800
Expenditures				
Honey Creek Disposal Service	468,725	469,000	469,000	473,690
Other Contractual	6,650	16,000	39,490	3,800
Transfer to General Fund *(Includes transfer for Nottingham*	-	30,000	180,000	30,000
Pass Thru Fees	-	-	25	-
Total Expenditures	475,375	515,000	688,515	507,490
Surplus or Deficit	56,734	(3,700)	(165,690)	13,310
Beginning Balance	238,211	209,283	294,945	129,255
Ending Fund Balance	294,945	205,583	*129,255*	*142,565*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*85,568*	*92,700*	*123,933*	*91,348*
	25%	*118,844*	*128,750*	*172,129*	*126,873*

Refuse Fund

Refuse Fund 2020 Highlights

Revenue

- No significant changes.
- Ending fund balance projected to be 3% above the reserve fund policy; 18% to 25% of annual expenditures.

Expenditures

- Revised 2019 budget provides $16,750 for site improvements to reinstitute the public brush disposal service.
  In addition, the revised 2019 budget includes a one-time $150,000 transfer to the General Fund to help offset the Nottingham demolition costs.
- The 2020 budget proposes a continuation of the $30,000 transfer to General Fund for administrative over-head costs.

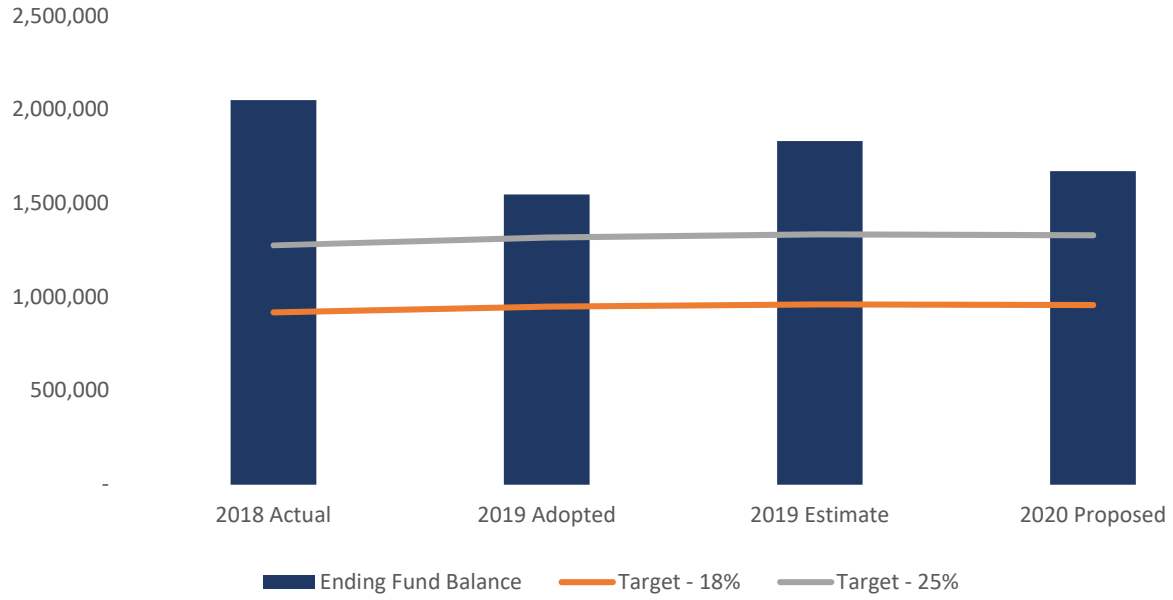
Refuse Line-Item Detail

Refuse		2019 Adopted	2019 Estimate	2020 Proposed
15-150-5401	Abatement Fees	4,000	3,500	3,500
15-150-5404	Trash Bag Tag Fees	300	300	300
15-150-5501	Customer Sales Receipts	500,000	510,000	510,000
15-150-5502	Customer Penalty Receipts	7,000	9,000	7,000
15-150-5896	Pass Thru Fees	-	25	-
Total Revenue		511,300	522,825	520,800
15-150-6209	Refuse Services	469,000	469,000	473,690
15-150-6301	Postage & Shipping	900	900	900
15-150-6452	Publication Services	100	-	100
15-150-6625	Nuisance Abatement Services	15,000	21,825	2,500
15-150-7999	Other Operating Supplies	-	15	300
15-150-8999	Brush Dump site improvements	-	16,750	-
15-150-9201	Transfer to General Fund *(Nottingham demolition)*	-	150,000	-
15-150-9201	Transfer to General Fund	30,000	30,000	30,000
15-150-8896	Pass Thru Fees	-	25	-
Total Expenditures		515,000	688,515	507,490
	Surplus or Deficit	(3,700)	(165,690)	13,310
	Beginning Balance	209,283	294,945	129,255
Ending Fund Balance		205,583	*129,255*	*142,565*

2020 Electric Fund Overview

Electric Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Customer Sales	5,003,247	4,917,322	4,848,000	4,877,000
Other Revenues	394,560	286,160	274,471	282,095
Total Revenues	5,397,807	5,203,482	5,122,471	5,159,095
Expenditures				
Personnel	501,905	726,317	657,250	670,880
KCP&L Contract	2,256,036	2,045,839	2,051,000	2,061,000
KMEA Power Supply	865,082	999,065	944,000	962,000
KMEA WAPA	57,604	61,798	57,000	57,000
Other Contractual	361,706	364,766	402,800	397,350
Commodities	120,218	148,500	157,300	152,800
Capital Outlay	93,149	189,478	183,402	159,201
Debt Service	166,203	138,572	138,572	192,772
Transfers	682,484	600,000	750,000	667,000
Pass Thru Fees	37	-	-	-
Total Expenditures	5,104,423	5,274,335	5,341,324	5,320,003
Surplus or Deficit	293,383	(70,853)	(218,854)	(160,908)
Beginning Balance	1,757,153	1,618,196	2,050,536	1,831,682
Ending Fund Balance	2,050,536	1,547,343	*1,831,682*	*1,670,774*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*918,796*	*949,380*	*961,438*	*957,601*
	25%	*1,276,106*	*1,318,584*	*1,335,331*	*1,330,001*

Electric Fund

Electric Fund Capital Outlay		2019 Adopted	*2019 Estimate*	*2020 Proposed*
PW1809	AutoCad Software *(purchased in 2018)*	2,250	-	-
PW1907	GIS/GPS System *(split /4)*	5,180	4,475	-
AD1605	KIP Printer *(purchased in 2018)*	2,625	-	-
PW1906	Fuel Service Management System *(split /4)*	2,517	2,394	-
PW1908	Hydro-seeder *(split /4)*	4,334	3,690	-
PW1905	Vehicle lift-18k lb *(split /4)*	2,572	2,843	-
PW2011	JD 324L - 4WD Loader *($81.5 less trade)*	-	-	*(finance)*
PW2012	Single Drum Roller Compactor *(split /4)*	-	-	6,500
EL1910	Electric System Study & Assessment	25,000	25,000	-
EL19--	Intech Park Phase II, III, & IV	45,000	95,000	-
EL1904	Hunters Ridge Phase II	50,000	50,000	-
EL20--	Hunters Ridge Phase I, II, & Line Replacement	-	-	152,701
EL2030	Altec 55' Digger Truck *($327 financing TBD)*	-	-	*(finance)*
EL20--	Downtown Circuit *(reallocated to Intech Park)*	50,000	-	-
	Total Electric Fund Capital Outlay	189,478	183,402	*159,201*

Electric Fund 2020 Highlights

Revenue

- Revenue for the first half of 2019 decreased by 3%, roughly $54,300, from the same period in 2018 due to the additional rain and cooler temperatures received in 2019.
- No rate increase proposed for the 2020 budget.
- Although revenue for 2019 has decreased, fund balance for 2019 & 2020 projected to be *above* the 18% to 25% reserve policy target.

Expenditures

- Electric study is projected to be completed in 2019. Any identified critical improvement will be recommended following adoption of the 2020 budget.
- Propose financing the purchase of a new ALTEC D3055E 55' digger truck. *(5 yrs @ 3%)*
- This fund is expected to be revised in 2020 in response to the sales tax audit conducted by the KDOR in 2019. As the implications to the fund are still evolving at the time of budget adoption and are not yet known, the 2020 budget reflects a "business as usual" approach to operations and forecasts. City staff has adjusted its practices in accordance with State requirements and continues to monitor the developments of this audit and its potential impacts to this fund.

Debt	*Payment Due in 2020*	
GOB Series 2016-A *(AMI project)*	74,375	*ends 2031*
ALTEC D3055E digger truck *(financing TBD)*	71,502	*TBD*
USBank Government Financing *(HVAC & lighting project)*	33,186	*ends 2030*
John Deere Financial *(excavator)*	6,506	*ends 2021*
John Deere 324L - 4WD Loader *(financing TBD)*	7,203	*TBD*
	192,772	

Electric Fund Line-Item Detail

Electric Fund		2019 Adopted	2019 Estimate	2020 Proposed
20-200-4100	City Sales Tax	65,000	65,000	65,000
20-200-4105	County Sales Tax	44,510	44,510	44,510
20-200-4107	State Sales Tax	45,000	45,000	45,000
20-200-4501	Licenses and Permits	9,000	9,000	9,000
20-200-4506	Contractor License Fee	700	1,000	1,000
20-200-5402	Door Hanger Fees	20,000	9,161	-
20-200-5403	Reconnect Fees	4,000	3,300	3,000
20-200-5501	Customer Sales Receipts	4,917,322	4,848,000	4,877,000
20-200-5502	Customer Penalty Receipts	75,750	75,000	75,000
20-200-5506	New Resident Fee	12,120	11,000	11,000
20-200-5801	Interest Earnings	8,080	10,000	9,000
20-200-5802	Returned Check Fees	2,000	1,500	2,000
20-200-5901	General Fund Loan Repayment *(economic dev. - Nottingham internal financing - $150k (10 yr 3%))*	-	-	17,585
Total Revenue		5,203,482	5,122,471	5,159,095
20-200-6001	Wages and Salaries	491,059	457,400	473,200
20-200-6002	Part-Time Wages	4,200	4,200	4,200
20-200-6004	Overtime Wages	7,500	7,500	6,700
20-200-6005	Uniform Expense	5,000	5,000	5,000
20-200-6020	Social Security/Medicare	38,461	36,300	37,025
20-200-6021	KPERS	62,236	57,250	48,475
20-200-6023	Health Insurance	93,794	66,500	74,715
20-200-6024	Unemployment	1,257	1,200	1,215
20-200-6025	Workers Compensation	22,810	21,900	20,350
Total Personnel		726,317	657,250	670,880
20-200-6202	KCP&L Contract	2,045,839	2,051,000	2,061,000
20-200-6203	KMEA Power Supply	999,065	944,000	962,000
20-200-6204	KMEA WAPA	61,798	57,000	57,000
20-200-6206	Natural Gas	3,322	3,300	3,500
20-200-6208	Data Services	24,820	23,000	23,000
20-200-6251	Travel & Training	18,000	15,000	15,000
20-200-6253	Staff Activity Services	500	500	500
20-200-6301	Postage & Shipping	4,300	1,000	1,000
20-200-6302	Transaction Fees	23,000	34,000	35,000
20-200-6303	Dues, Subs, Permits, License	11,000	12,500	12,500
20-200-6451	Publication Services	500	500	500
20-200-6501	Insurance Premiums	18,564	21,000	21,850
20-200-6601	Legal Services	5,000	10,000	5,000
20-200-6603	Financial Services	17,000	27,000	27,000
20-200-6605	Planning & Engineering Services	1,000	-	-
20-200-6611	Medical & Personnel Services	750	1,000	1,000
20-200-6614	Printing & Copying Services	13,000	15,000	15,500
20-200-6619	Tree Trimming Services	40,000	50,000	50,000

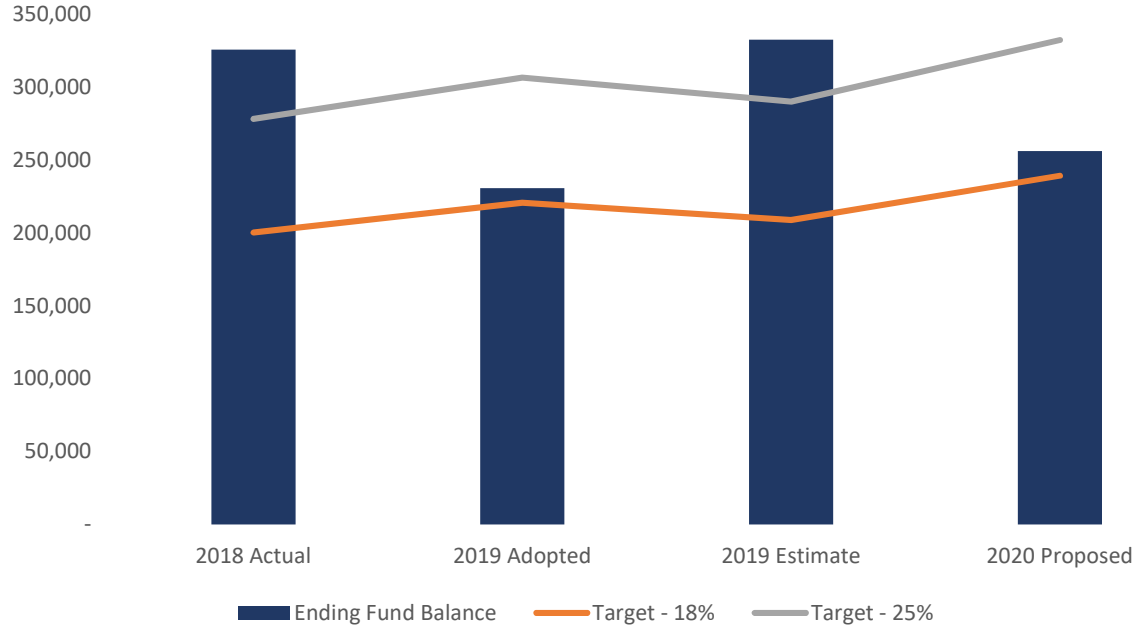
Electric Fund		2019 Adopted	2019 Estimate	2020 Proposed
20-200-6627	Protective Equipment Testing	15,000	15,000	15,000
20-200-6802	Maintenance & Repair Services	1,500	2,000	2,000
20-200-6871	Vehicle & Equip Services	5,000	5,000	5,000
20-200-6905	Sales Tax Remittance	154,510	159,000	156,000
20-200-6999	Other Contractual Services	8,000	8,000	8,000
Total Contractual		3,471,468	3,454,800	3,477,350
20-200-7001	Office Supplies & Equipment	1,800	1,800	1,800
20-200-7202	Repair & Maintenance Material	25,000	25,000	25,500
20-200-7203	New Service Material	60,700	60,000	60,000
20-200-TBD	Electric Utility Poles	20,000	20,000	20,000
20-200-7301	Building & Grounds Supplies	1,000	8,000	3,000
20-200-7501	Vehicle & Equipment Parts	16,000	16,500	16,500
20-200-7504	Tools & Shop Supplies	7,500	9,500	9,500
20-200-7551	Gasoline (Fuel)	13,500	13,000	13,000
20-200-7999	Other Supplies & Equipment	3,000	3,500	3,500
Total Commodities		148,500	157,300	152,800
20-200-8999	Carlson Software (AutoCad) *(purchased in 2018)*	2,250	-	-
20-200-8999	GIS/GPS System *(split /4)*	5,180	4,475	-
20-200-8999	KIP Printer *(purchased in 2018)*	2,625	-	-
20-200-8999	Fuel Service Management System *(split /4)*	2,517	2,394	-
20-200-8999	Hydro-seeder *(split /4)*	4,334	3,690	-
20-200-8999	Vehicle Lift-18k lb *(split /4)*	2,572	2,843	-
20-200-8999	Single Drum Roller Compactor *(split /4)*	-	-	6,500
20-200-8999	Electric System Study & Assessment	25,000	25,000	-
20-200-8999	Intech Park Improvements *(phase II, III, IV)*	45,000	95,000	-
20-200-8999	Hunters Ridge Improvements *(phase II)*	50,000	50,000	-
20-200-8999	Hunters Ridge Improvements *(phase I, II, & service line replacement)*	-	-	152,701
20-200-8999	Downtown Circuit Improvements	50,000	-	-
Total Capital Outlay		189,478	183,402	159,201

Electric Fund Line-Item Detail

Electric Fund		2019 Adopted	2019 Estimate	2020 Proposed
20-200-9001	GOB Series 2016-A *(AMI project)*	75,575	75,575	74,375
20-200-9011	Altec 55' Digger Truck *(financing TBD)*	-	-	71,502
20-200-9011	USBank Govt. Financing *(HVAC & lighting)*	33,186	33,186	33,186
20-200-9011	John Deere Financial *(excavator)*	6,506	6,506	6,506
20-200-9011	Tyler Financial Software *(final pmnt 2019)*	23,305	23,305	-
20-200-9011	John Deere 324L - 4WD Loader *(financing TBD)*	-	-	7,203
Total Debt Service		138,572	138,572	192,772
20-200-9201	Transfer To General Fund	600,000	600,000	667,000
20-200-9201	Transfer to General Fund for Nottingham	-	150,000	-
Total Transfers		600,000	750,000	667,000
Total Expenditures		5,274,335	5,341,324	5,320,003
	Surplus or Deficit	(70,853)	(218,854)	(160,909)
	Beginning Balance	1,618,196	2,050,536	1,831,682
Ending Fund Balance		1,547,343	*1,831,682*	*1,670,774*

Water Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Customer Sales	1,118,584	1,147,700	1,119,000	1,197,330
Other Revenues	105,132	62,000	48,300	55,500
Total Revenues	1,223,717	1,209,700	1,167,300	1,252,830
Expenditures				
Personnel	382,887	417,106	380,215	355,990
Utility Service Co.	125,398	101,400	101,261	102,640
Other Contractual	140,419	152,371	154,650	161,100
Commodities	202,114	184,544	190,500	194,100
Capital Outlay	70,408	108,677	113,202	176,500
Debt Service	131,711	187,353	145,649	196,894
Transfer to General Fund	60,000	75,000	75,000	142,000
Pass Thru Fees	81	-	-	-
Total Expenditures	1,113,018	1,226,452	1,160,477	1,329,224
Surplus or Deficit	110,699	(16,751)	6,823	(76,394)
Beginning Balance	214,964	247,322	325,663	332,486
Ending Fund Balance	325,663	230,570	*332,486*	*256,091*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*200,343*	*220,761*	*208,886*	*239,260*
	25%	*278,254*	*306,613*	*290,119*	*332,306*

Water Fund

Water Fund Capital Outlay		2019 Adopted	*2019 Estimate*	*2020 Proposed*
PW1809	AutoCad Software *(purchased in 2018)*	2,250	-	-
PW1907	GIS/GPS System *(split /4)*	5,180	4,475	-
AD1605	KIP Printer *(purchased in 2018)*	2,625	-	-
PW1906	Fuel Service Management System *(split /4)*	2,517	2,394	-
PW1908	Hydro-seeder *(split /4)*	4,334	3,690	-
PW1905	Vehicle Lift-18k lb *(split /4)*	2,572	2,843	-
PW2012	Single Drum Roller Compactor *(split /4)*	-	-	6,500
PW2011	JD 324L - 4WD Loader *($97k less trade, split /4)*	-	-	*(finance)*
WT1803	Water Facility Study	46,418	47,000	-
WT1919	Bulk Water System Upgrades	6,782	6,800	-
WT1736	Filter Valve Replacement	36,000	36,000	40,000
WT1920	Water Basin 1 Improvements	-	10,000	-
WT.TBD	Improvements per 2019 Facility Study	-	-	130,000
	Total Water Fund Capital Outlay	108,677	*113,202*	*176,500*

Water Fund 2020 Highlights

Revenue

- Propose a 7% rate increase for 2020.
- Ending fund balance remains within the 18% to 25% reserve fund policy.

Expenditures

- The 2020 budget recommends an allocation of $130k toward beginning implementing the priorities identified in the system facility study conducted in 2019. Toward that end, staff will use the remainder of 2019 to create and propose a plan to optimize our limited resources toward creating system sustainability and effectiveness.
  This study is meant to be a guide and is intended to be used in the context of real-world circumstances (e.g. weather, unforeseen economic swings, etc.) that can sometimes be beyond our control and which result in altering the pace at which we can address the recommendations.

Debt		*Payment Due in 2020*	
GOB Series 2010-A *(general facility improvements)*		23,600	*ends 2030*
KDHE Loan 2926 *(Winchester Waterline & Well #10)*	*(estimate)*	*65,132*	*ends 2038*
USBank Government Financing *(water meter project)*		94,453	*ends 2030*
John Deere Financial *(excavator)*		6,506	*ends 2021*
John Deere 324L - 4WD Loader *(financing TBD)*		7,203	*ends 2019*
		196,894	

Water Fund Line-Item Detail

Water Fund

		2019 Adopted	2019 Estimate	2020 Proposed
30-300-4100	City Sales Tax	1,200	1,200	1,200
30-300-4105	County Sales Tax	700	700	700
30-300-4107	State Sales Tax	4,500	4,500	4,500
30-300-4501	Licenses, Permits & Fees	4,000	3,000	3,000
30-300-4504	Water Meter 3/4" or 1" Fees	22,500	10,000	15,000
30-300-4506	Contractor License Fee	500	300	500
30-300-5501	Customer Sales Receipts	1,147,700	1,119,000	1,197,330
30-300-5502	Customer Penalty Receipts	19,000	19,000	19,000
30-300-5504	Bulk Water Receipts	1,500	3,500	3,500
30-300-5505	Bulk Water Meter Deposits	-	(2,000)	-
30-300-5506	New Resident Fee	8,000	8,000	8,000
30-300-5801	Interest Earnings	100	100	100
Total Revenue		1,209,700	1,167,300	1,252,830
30-300-6001	Wages and Salaries	275,040	252,000	236,100
30-300-6004	Overtime Wages	11,000	11,000	7,100
30-300-6005	Uniform Expense	1,500	1,500	1,500
30-300-6020	Social Security/Medicare	21,882	20,115	18,650
30-300-6021	KPERS	29,720	26,025	24,055
30-300-6023	Health Insurance	60,512	53,400	53,500
30-300-6024	Unemployment	715	675	610
30-300-6025	Workers Compensation	16,737	15,500	14,475
Total Personnel		417,106	380,215	355,990
30-300-6201	Electricity	15,700	15,000	16,000
30-300-6206	Natural Gas	3,000	3,000	3,000
30-300-6208	Data Services	12,000	12,000	12,000
30-300-6251	Travel & Training	7,500	7,500	7,500
30-300-6253	Staff Activity Services	500	350	400
30-300-6301	Postage & Shipping	3,000	3,000	3,000
30-300-6302	Transaction Fees	16,771	19,500	20,000
30-300-6303	Dues, Subs, Permits, License	2,550	2,400	2,400
30-300-6452	Publication Services	300	300	300
30-300-6501	Insurance Premiums	31,200	33,500	34,850
30-300-6601	Legal Services	12,000	12,000	12,000
30-300-6603	Financial Services	4,700	5,500	5,500
30-300-6605	Planning & Engineering Services	1,500	-	1,000
30-300-6611	Medical & Personnel Services	600	750	750
30-300-6613	Laboratory Services	3,570	3,000	3,600
30-300-6614	Printing & Copying Services	5,700	6,300	6,500
30-300-6802	Maintenance & Repair Services	16,750	16,000	17,000
30-300-6853	Maintenance Tower & Well	101,400	101,261	102,640
30-300-6871	Vehicle & Equip Repair Services	1,000	500	1,000
30-300-6905	Sales Tax Remittance	6,400	6,750	6,800
30-300-6906	Clean Water Protection Fees	6,630	6,300	6,500
30-300-6999	Other Contractual Services	1,000	1,000	1,000
Total Contractual		253,771	255,911	263,740

Water Fund

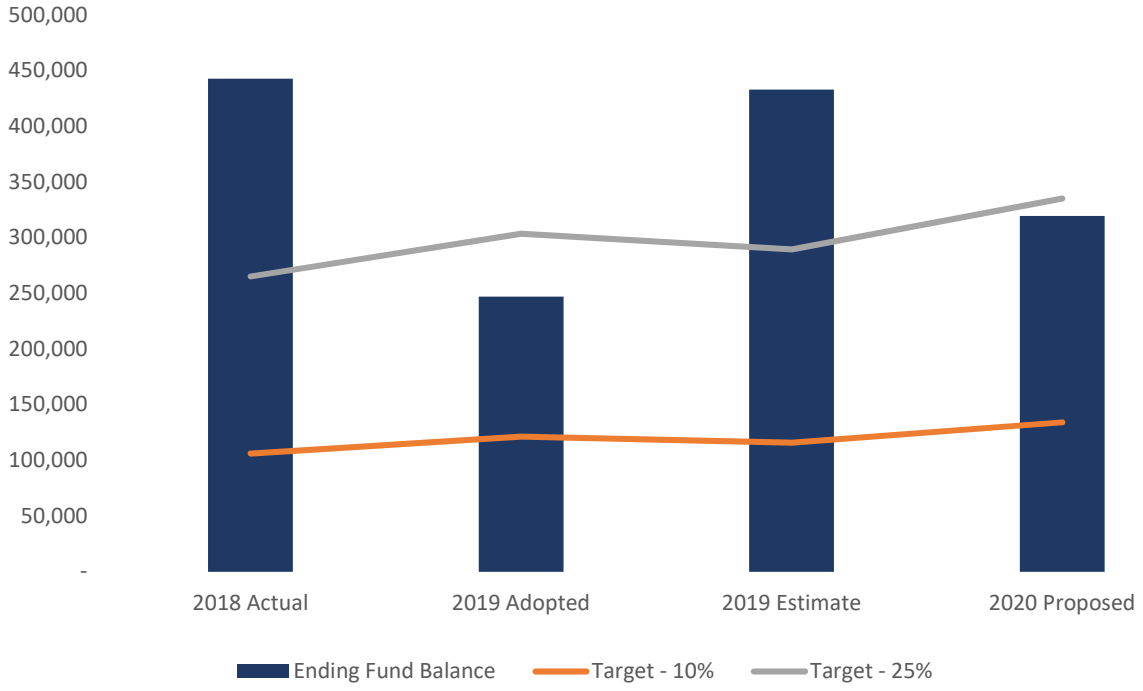
		2019 Adopted	2019 Estimate	2020 Proposed
30-300-7001	Office Supplies & Equipment	2,000	2,500	3,000
30-300-7202	Repair & Maintenance Material	30,000	30,000	31,000
30-300-7203	New Service Material	21,444	23,000	20,000
30-300-7301	Building & Grounds Supplies	3,000	5,000	5,000
30-300-7403	Coagulate	23,000	23,000	24,000
30-300-7405	Chlorine	9,000	9,500	10,500
30-300-7407	Lime	70,000	70,000	71,000
30-300-7499	Other Chemicals	8,900	8,500	9,100
30-300-7501	Vehicle & Equipment Parts	6,700	7,000	7,500
30-300-7504	Tools & Shop Supplies	6,500	7,500	8,000
30-300-7551	Gasoline (Fuel)	3,000	3,500	3,500
30-300-7999	Other Supplies & Equipment	1,000	1,000	1,500
Total Commodities		184,544	190,500	194,100
30-300-8999	AutoCAD Software *(purchased in 2018)*	2,250	-	-
30-300-8999	GIS/GPS System *(split /4)*	5,180	4,475	-
30-300-8999	KIP Printer *(purchased in 2018)*	2,625	-	-
30-300-8999	Fuel Service Mgmt *(split /4)*	2,517	2,394	-
30-300-8999	Hydro-seeder *(split /4)*	4,334	3,690	-
30-300-8999	Vehicle Lift-18k lb *(split /4)*	2,572	2,843	-
30-300-8999	Single Drum Roller Compactor *(split /4)*	-	-	6,500
30-300-8999	Water Facility Study	46,418	47,000	-
30-300-8999	Bulk Water System Upgrades	6,782	6,800	-
30-300-8999	Filter Valve Replacement	36,000	36,000	40,000
30-300-8999	Water Basin 1 Improvements	-	10,000	-
30-300-8999	*Water System Improvements (TBD from study results)*	-	-	*130,000*
Total Capital Outlay		108,677	113,202	176,500
30-300-9001	GOB Series 2010-A *(general facility improvements)*	19,000	19,000	23,600
30-300-9011	KDHE Loan 2926 *(Winchester Waterline & Well #10)*	61,704	20,000	*65,132*
30-300-9011	USBank Government Financing *(water meter project)*	94,453	94,453	94,453
30-300-9011	John Deere Financial *(excavator)*	6,506	6,506	6,506
30-300-9011	Tyler Financial Software *(ends 2019)*	5,690	5,690	-
30-300-9011	John Deere 324L - 4WD Loader *(financing TBD)*	-	-	7,203
Total Debt Service		187,353	145,649	196,894

Water Fund Line-Item Detail

Water Fund		2019 Adopted	2019 Estimate	2020 Proposed
30-300-9201	Transfer To General Fund	75,000	75,000	142,000
Total Transfers		75,000	75,000	142,000
Total Expenditures		1,226,452	1,160,477	1,329,224
	Surplus or Deficit	(16,751)	6,823	(76,394)
	Beginning Balance	247,322	325,663	332,486
Ending Fund Balance		230,570	*332,486*	*256,091*

Wastewater Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Customer Sales	1,069,732	1,124,398	1,124,400	1,203,108
EMC Ins (payment on '17 claim)	16,057	-	-	-
Other Revenues	39,072	28,460	23,200	24,200
Total Revenues	1,124,861	1,152,858	1,147,600	1,227,308
Expenditures				
Personnel	324,544	383,553	361,230	350,780
Contractual	129,755	181,610	179,700	204,500
Commodities	60,407	107,376	80,500	82,000
Capital Outlay	36,233	60,725	54,651	156,500
Debt Service	404,295	406,495	406,495	405,098
Transfer to General Fund	104,759	75,000	75,000	142,000
Pass Thru Fees	1,084	-	-	-
Total Expenditures	1,061,078	1,214,760	1,157,576	1,340,878
Surplus or Deficit	63,783	(61,901)	(9,976)	(113,570)
Beginning Balance	379,086	308,985	442,870	432,894
Ending Fund Balance	442,870	247,084	*432,894*	*319,324*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	10%	*106,108*	*121,476*	*115,758*	*134,088*
	25%	*265,269*	*303,690*	*289,394*	*335,220*

Wastewater Fund

Wastewater Fund Capital Outlay		2019 Adopted	*2019 Estimate*	*2020 Proposed*
PW1809	AutoCad Software (purchased in 2018)	2,250	-	-
PW1907	GIS/GPS System *(split /4)*	5,180	4,475	-
AD1605	KIP Printer *(purchased in 2018)*	2,625	-	-
PW1906	Fuel Service Management System *(split /4)*	2,517	2,394	-
PW1908	Hydro-seeder *(split /4)*	4,333	3,690	-
PW1905	Vehicle Lift-18k lb *(split /4)*	2,572	2,843	-
PW2012	Single Drum Roller Compactor *(split /4)*	-	-	6,500
PW2011	JD 324L - 4WD Loader *($97k less trade, split /4)*	-	-	*(finance)*
WW1807	Wastewater Facility Study	41,248	41,248	-
WW-TBD	Improvements per 2019 Facility Study	-	-	150,000
	Total Wastewater Fund Capital Outlay	60,725	*54,651*	*156,500*

Wastewater Fund 2020 Highlights

Revenue

- Propose a 7% rate increase for 2020.
- Ending fund balance remains within the 10% to 25% reserve fund policy.
- *Reserve fund policy for wastewater is 10% to 25% vs. 18% to 25%.*

Expenditures

- As part of a new sewer maintenance program, $25,000 is allocated for root control service. Barring any revenue short falls, this will be an annual allocation.
- The 2020 budget recommends an allocation of $150k toward beginning implementing the priorities identified in the system facility study conducted in 2019. Toward that end, staff will use the remainder of 2019 to create and propose a plan to optimize our limited resources toward creating system sustainability and effectiveness.
  This study is meant to be a guide and is intended to be used in the context of real-world circumstances (e.g. weather, unforeseen economic swings, etc.) that can sometimes be beyond our control and which result in altering the pace at which we can address the recommendations.

Debt	*Payment Due in 2020*	
GOB Series 2013-B *(facility improvements)*	190,006	*ends 2028*
KDHE C20 1678-01 *(facility improvements)*	201,383	*ends 2028*
John Deere 324L - 4WD Loader *(financing TBD)*	7,203	*TBD*
John Deere Financial *(excavator)*	6,506	*ends 2021*
	405,098	

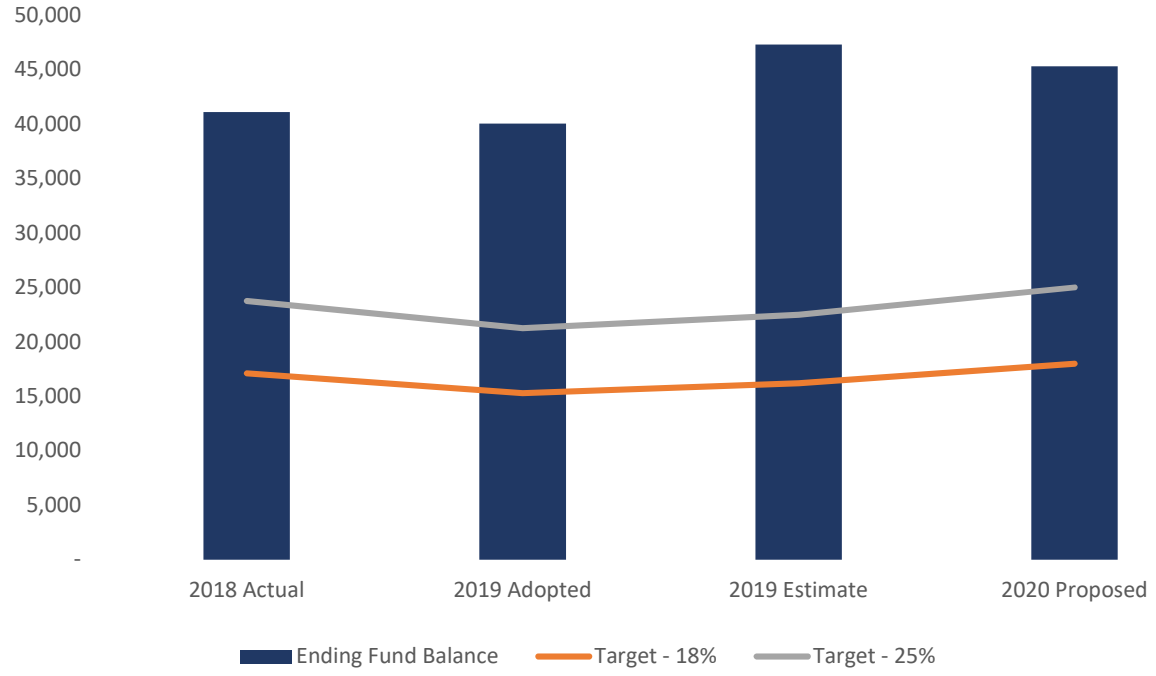
Wastewater Fund		2019 Adopted	2019 Estimate	2020 Proposed
40-400-4501	Licenses and Permits	100	50	50
40-400-4503	Tap Fees	10,000	2,500	2,500
40-400-4506	Contractor License Fee	500	300	300
40-400-5501	Customer Sales Receipts	1,124,398	1,124,400	1,203,108
40-400-5502	Customer Penalty Receipts	17,510	20,000	21,000
40-400-5801	Interest Earnings	350	350	350
40-400-5896	Pass Through Fees	-	-	-
40-400-5899	Other - Miscellaneous	-	-	-
Total Revenue		1,152,858	1,147,600	1,227,308
40-400-6001	Wages and Salaries	256,105	245,300	240,150
40-400-6004	Overtime Wages	6,000	6,000	5,010
40-400-6005	Uniform Expense	2,500	2,500	2,500
40-400-6020	Social Security/Medicare	20,051	19,225	18,750
40-400-6021	KPERS	27,233	24,875	24,250
40-400-6023	Health Insurance	54,688	47,000	44,925
40-400-6024	Unemployment	655	630	615
40-400-6025	Workers Compensation	16,321	15,700	14,580
Total Personnel		383,553	361,230	350,780
40-400-6206	Natural Gas	3,392	3,100	3,200
40-400-6208	Data Services	12,099	11,000	11,500
40-400-6251	Travel & Training	6,000	6,000	6,500
40-400-6253	Staff Activity Services	500	500	500
40-400-6301	Postage & Shipping	4,200	2,500	2,500
40-400-6302	Transaction Fees	12,252	19,500	20,000
40-400-6303	Dues, Subs, License, Lease	2,200	2,000	2,000
40-400-6452	Publication Services	250	1,000	250
40-400-6501	Insurance Premiums	34,840	35,100	36,900
40-400-6601	Legal Services	1,000	250	250
40-400-6603	Financial Services	5,513	6,900	6,000
40-400-6605	Planning & Engineering Services	500	500	500
40-400-6611	Medical & Personnel Services	715	700	700
40-400-6613	Laboratory Services	6,637	6,700	7,000
40-400-6614	Printing & Copying Service	5,700	6,300	6,500
40-400-6622	Sludge Removal Services	17,000	11,000	11,000
40-400-6802	Maintenance & Repair Services	61,500	63,000	60,000
40-400-6851	Root Control Services	-	-	25,000
40-400-6871	Vehicle & Equip Services	1,200	650	700
40-400-6999	Other Contractual Services	6,113	3,000	3,500
Total Contractual		181,610	179,700	204,500
40-400-7001	Office Supplies & Equipment	2,500	2,000	2,500
40-400-7202	Repair & Maintenance Material	65,867	40,000	40,000
40-400-7301	Building & Grounds Supplies	3,009	2,500	3,000
40-400-7499	Other Chemicals	10,000	13,000	13,000
40-400-7501	Vehicle & Equipment Parts	10,000	7,000	7,000

Wastewater Fund Line-Item Detail

Wastewater Fund		2019 Adopted	2019 Estimate	2020 Proposed
40-400-7504	Tools & Shop Supplies	8,000	8,500	8,500
40-400-7551	Gasoline (Fuel)	5,000	5,000	5,000
40-400-7999	Other Supplies & Equipment	3,000	2,500	3,000
Total Commodities		107,376	80,500	82,000
40-400-8999	Carlson software (split 4 ways)	2,250	-	-
40-400-8999	KIP Printer wide (split 4 ways)	2,625	-	-
40-400-8999	Pipe acoustic testing	-	-	-
40-400-8999	Sweeper attach (split 4 ways)	41,248	41,248	-
40-400-8999	Wastewater facility study	2,517	2,394	-
40-400-8999	Fuel service (split 4 ways)	-	-	-
40-400-8999	Hydro-seeder (split 4 ways)	4,333	3,690	-
40-400-8999	Vehicle lift-18k (split 4 ways)	2,572	2,843	-
40-400-8999	GIS/GPS (split 4 ways)	5,180	4,475	-
40-400-8999	Single Drum Roller Compactor	-	-	6,500
40-400-8999	*Wastewater System Improvements (TBD from study results)*	-	-	150,000
Total Capital Outlay		60,725	54,651	156,500
40-400-9001	GOB Series 2013-B	192,906	192,906	190,006
40-400-9001	KDHE C20 1678-01	201,383	201,383	201,383
40-400-9011	John Deere Financial	6,506	6,506	6,506
40-400-9011	JD 324L - 4WD Loader	-	-	7,203
40-400-9011	Financial software internal loan	5,700	5,700	-
Total Debt Service		406,495	406,495	405,098
40-400-9201	Transfer To General Fund	75,000	75,000	142,000
Total Transfers		75,000	75,000	142,000
Total Expenditures		1,214,760	1,157,576	1,340,878
	Surplus or Deficit	(61,901)	(9,976)	(113,570)
	Beginning Balance	308,985	442,870	432,894
Ending Fund Balance		247,084	*432,894*	*319,324*

Storm Drainage Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Customer Sales	91,739	87,000	96,200	98,000
Other Revenues	622	-	-	-
Total Revenues	92,361	87,000	96,200	98,000
Expenditures				
Repair & Maintenance Material	29,474	20,000	25,000	35,000
Transfer to Special Highway	65,000	65,000	65,000	65,000
Pass Thru Fees	569	-	-	-
Total Expenditures	95,044	85,000	90,000	100,000
Surplus or Deficit	(2,682)	2,000	6,200	(2,000)
Beginning Balance	43,775	38,025	41,093	47,293
Ending Fund Balance	41,093	40,025	*47,293*	*45,293*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*17,108*	*15,300*	*16,200*	*18,000*
	25%	*23,761*	*21,250*	*22,500*	*25,000*

Storm Drainage Fund

Storm Drainage Fund 2020 Highlights

Revenue

- The new rate structure for the stormwater utility fee will be implemented in 2019 and 2020 will be the first full year (baseline) for forecasting purposes.

Expenditures

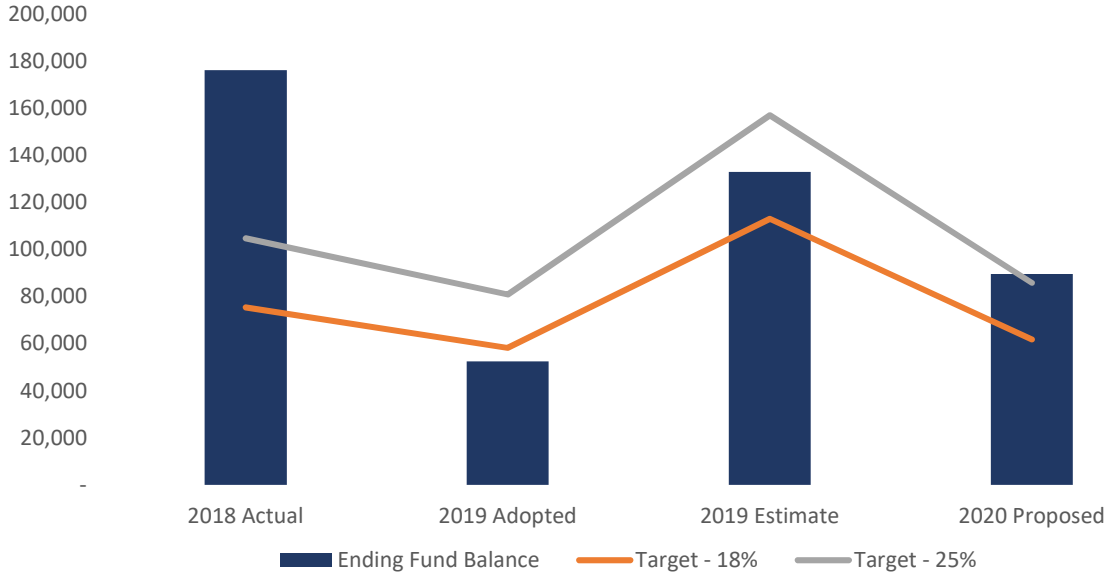
- The 2020 budget proposes allowing the revenues to build-up and be monitored before planning and scheduling needed improvements.

Storm Drainage Fund Line-Item Detail

Storm Drainage Fund		2019 Adopted	2019 Estimate	2020 Proposed
50-500-5501	Customer Sales Receipts	87,000	96,200	98,000
Total Revenue		87,000	96,200	98,000
50-500-7202	Repair & Maintenance Material	20,000	25,000	35,000
50-500-9261	Transfer to Special Highway	65,000	65,000	65,000
Total Transfers		85,000	90,000	100,000
Total Expenditures		85,000	90,000	100,000
	Surplus or Deficit	2,000	6,200	(2,000)
	Beginning Balance	38,025	41,093	47,293
Ending Fund Balance		40,025	*47,293*	*45,293*

Special Highway Fund

	2018 Actual	2019 Adopted	*2019 Estimate*	*2020 Proposed*
Revenues				
Motor Fuel Tax	187,175	179,500	184,000	184,000
Federal Grants	54,446	55,000	62,863	50,000
Mud Bond Fees	9,000	3,500	1,500	1,500
Transfer from Storm Drainage	65,000	65,000	65,000	65,000
Transfer from CIP 4-Mill	-	-	141,607	-
Transfer from CIP -Sales Tax	-	-	130,859	-
Total Revenues	315,621	303,000	585,829	300,500
Expenditures				
Planning & Engineering Services	-	-	29,975	-
Curb & Gutter Supplies	-	5,000	-	-
Crack Seal	-	27,000	14,300	27,000
Chip & Seal	14,151	52,000	64,631	52,000
Pothole Repair (via mill & overlay)	-	-	42,694	-
Street, Curb & Gutter Improvements	405,281	240,000	477,442	265,000
Total Expenditures	419,432	324,000	629,041	344,000
Surplus or Deficit	(103,811)	(21,000)	(43,213)	(43,500)
Beginning Balance	280,137	73,490	176,326	133,114
Ending Fund Balance	176,326	52,490	*133,114*	*89,614*



Target Fund Balance		*2018 Actual*	*2019 Adopted*	*2019 Estimate*	*2020 Proposed*
	18%	*75,498*	*58,320*	*113,227*	*61,920*
	25%	*104,858*	*81,000*	*157,260*	*86,000*

Special Highway

Special Highway Fund 2020 Highlights

Revenue

- No significant changes.

Expenditures

- The revised 2019 street, curb and gutter program utilized $141,607 of the CIP 4-mill revenue and $130,859 of the CIP sales tax. This, along with fund balance, provided approximately $599,066 for 2019 streets improvements for Eudora residents.
- The 2020 budget proposes $344,000 for street, curb and gutter improvements.

Special Highway Line-Item Detail

Special Highway		2019 Budget	2019 Estimate	2020 Proposed
61-610-4201	Motor Fuel Tax - State	165,500	170,000	170,000
61-610-4202	Motor Fuel Tax - County	14,000	14,000	14,000
61-610-4250	Federal Funds	55,000	62,863	*50,000*
61-610-4505	Mud Bond Fees	3,500	1,500	1,500
61-610-5950	Transfer from Storm Drainage	65,000	65,000	65,000
61-610-5960	Transfer from CIP 4-Mill	-	141,607	-
61-610-5960	Transfer from CIP -sales tax	-	130,859	-
Total Revenue		303,000	585,829	300,500
61-610-6605	Planning & Engineering Services	-	29,975	-
61-610-7216	Curb & Gutter Supplies	5,000	-	-
61-610-7402	Crack Seal	27,000	14,300	27,000
61-610-7404	Chip & Seal	52,000	64,631	52,000
61-610-TBD	Pothole Repair (via mill & overlay)	-	42,694	-
61-610-8211	Street, Curb & Gutter Improvements	240,000	477,442	265,000
Total Expenditures		324,000	629,041	344,000
	Surplus or Deficit	(21,000)	(43,213)	(43,500)
	Beginning Balance	73,490	176,326	133,114
Ending Fund Balance		52,490	*133,114*	*89,614*

Capital Improvement Fund

Capital Improvement Fund Detail

	2019 Estimate	2020 Proposed
CIP 4-Mill		
Beginning Fund Balance - (4-Mill)	*106,147*	*107,604*
4-Mill Revenue		
Transfer from General Fund (4-Mill)	177,064	191,775
Total Revenue (4-Mill)	177,064	191,775
4-Mill Expenditures		
Sidewalk (annual allocation)	-	50,000
Well #10 Equipment Rental	9,000	-
2019 Street, Curb & Gutter Improvements	141,607	-
Alcove Development *(reimburse 25k from 2018)*	25,000	
Total Expenditures (4-Mill)	175,607	50,000
CIP 4-Mill Ending Fund Balance	*107,604*	*249,379*
3/4 Cent Sales Tax		
Beginning Fund Balance - (3/4 Cent Sales Tax)	*709,697*	*215,517*
3/4 Cent Sales Tax Revenue		
Sales Tax	245,000	240,000
Use Tax	65,000	60,000
Interest (South Sports Complex CD)	1,460	-
Total Revenue (3/4 Cent Sales Tax)	311,460	300,000
3/4 Cent Sales Tax Expenditures		
South Sports Complex *(2019 estimate = total project funding to date & 2020 proposed = annual allocation)*	*301,460*	150,000
Sidewalk *(annual allocation)*	-	50,000
Pool Climbing Wall Addition	-	8,030
Lucy Kaeqi Park Renovations	211,702	-
Park Aesthetics Improvements	1,935	-
Bluejacket Trail Project *(KDOT grant)*	159,684	-
Winchester Road Improvements *(K-10 to 20th St.)*	130,859	-
Total Expenditures (3/4 Cent Sales Tax)	805,639	208,030
CIP 3/4 Cent Sales Tax Ending Fund Balance	*215,517*	*307,487*
KDHE Water Projects		
Beginning Fund Balance (KDHE Water Projects)	*(71,027)*	-
KDHE Loan Proceeds		
KDHE Loan Proceeds *(Winchester Water Line)*	522,752	-
KDHE Loan Proceeds *(Well #10)*	321,504	-
Total Revenue (Water Projects)	844,256	-
KDHE Water Project Expenditures		
Winchester Water Line	527,532	-
Well #10 Improvements	245,697	-
Total Expenditures (3/4 Cent Sales Tax)	773,229	-
CIP 3/4 Cent Sales Tax Ending Fund Balance	-	-
Total CIP Ending Fund Balance	*323,121*	*556,866*

Equipment Reserve Fund

Equipment Reserve Fund Detail

	2019 Estimate	2020 Proposed
General Fund Equipment Reserve Detail		
Beginning Fund Balance - (General Fund)	14,812	14,812
General Fund Revenue		
General Fund Auction Proceeds - All	-	-
General Fund Total Revenue	-	-
General Fund Equipment Expense		
TBD	-	-
General Fund Total Equipment Expense	-	-
General Fund Equipment Reserve Ending Balance	*14,812*	*14,812*
Public Works Equipment Reserve Detail		
Beginning Fund Balance - (Public Works)	69,684	69,684
Public Works Revenue		
Public Works Auction Proceeds - All	-	-
Public Works Total Revenue	-	-
Public Works Equipment Expense		
Bradco 24" Milling Head *(split street - GF)*	-	10,000
Public Works Total Equipment Expense	-	10,000
Public Works Equipment Reserve Ending Balance	*69,684*	*59,684*
Total Equipment Reserve Ending Fund Balance	*84,496*	*74,496*

Equipment Reserve Fund Highlights

Revenue

- No activity to note.

Expenditures

- City staff are actively researching effective equipment replacement plans.

Impact Funds - *Water, Sewer, & Park*

2020 Impact Funds - All

	2019 Estimate	2020 Proposed
Park Impact Fund		
Park Impact Beginning Fund Balance	*50,612*	*60,399*
Revenue		
Liquor Tax	8,500	8,500
Park Impact Fees	1,000	600
P&R Other Misc.	287	-
Total Revenues	9,787	9,100
Expenditures		
Nothing proposed at this time.	-	-
Total Expenditures	-	-
Park Impact Ending Fund Balance	***60,399***	***69,499***
Water Impact Fund		
Water Impact Beginning Fund Balance	*44,940*	*47,440*
Revenue		
Water Impact Fees	2,500	2,500
Pass Through Fees	-	-
Total Revenues	2,500	2,500
Expenditures		
Nothing proposed at this time.	-	-
Total Expenditures	-	-
Water Impact Ending Fund Balance	***47,440***	***49,940***
Sewer Impact Fund		
Sewer Impact Beginning Fund Balance	*357,556*	*455,520*
Revenue		
Sewer Impact Fees	16,250	9,750
Tyler Software Loan Repayment *(2019 final)*	49,467	-
Police Patrol Vehicle (2) Loan Repayment *(2020 final)*	19,000	19,000
Fire Chief SUV Loan Repayment *(2020 final)*	17,878	17,878
	102,595	46,628
Expenditures		
Pinecrest Lift Station Project	4,630	-
Total Expenditures	4,630	-
Sewer Impact Ending Fund Balance	***455,520***	***502,148***