



2024

ARKANSAS

CITY

BUDGET BOOK





CITY OF ARKANSAS CITY

BUDGET

2024

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

2023

ARKANSAS CITY COMMISSION

MAYOR DIANA SPIELMAN

VICE-MAYOR JAY WARREN

COMMISSIONER KANYON GINGHER

COMMISSIONER SCOTT ROGERS

COMMISSIONER CHARLES JENNINGS

CITY MANAGER

RANDY FRAZER

FINANCE DIRECTOR/TREASURER

JENNIFER C. WAGGONER

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

STATEMENT OF ORGANIZATIONAL VALUES

WE VALUE PROFESSIONAL ETHICS, WHICH INCLUDES:

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

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

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

WE VALUE A COMMITMENT TO EXCELLENCE, WHICH INCLUDES:

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

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

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MANAGER'S MESSAGE



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City Manager's Message

November 16, 2023,

Dear Mayor, Esteemed City Commission, and Respected Citizens of Arkansas City,

It is with great pleasure that, on behalf of the management team and myself, I present to you the operating budget and Capital Improvement Plan for the Fiscal Year 2024 of the City of Arkansas City. This budget, totaling \$32,511,102, embodies the ongoing commitment to the priorities set by the Commission. In the face of rising prices and prevalent supply chain challenges, our city staff has demonstrated innovation in budgeting, evident in the resourcefulness and dedication reflected in this document.

This budget serves as a strategic fiscal blueprint, outlining how the city will allocate resources to sustain excellence in our community. It mirrors the collaborative efforts of our staff and the community's aspirations, capturing the essence of how these resources will be deployed in the upcoming year and beyond. Our aim is to optimally serve the citizens and industries of Arkansas City.

Representing our steadfast dedication to providing a high quality of life, this budget outlines plans for delivering a range of efficient services in a professional and courteous manner. It addresses five key areas of importance, identified by staff, the City Commission, and citizens, aligning with the goals outlined in the City's Comprehensive Plan.

Recognizing the entrusted responsibility to manage public funds, both from taxpayers and customers, our staff is committed to repaying that trust through prudent decision-making and safeguarding vital programs, facilities, and services. Our planning tools, such as the Asset Management Plan for current infrastructure needs and the 10-year Capital Improvement Plan for future needs, guide us in these endeavors.

In response to the prevailing economic conditions, the 2024 budget places limits on the financial burden borne by our residents, while still making crucial long-term investments in the community. Adhering to the City Commission's directive to stay within the Revenue Neutral Rate (RNR), we have reduced the mill levy from 70.044 mills in 2023 to 63.074 mills in 2024. With a 36% increase in assessed valuation since 2012, we aim to keep pace with rising operational costs while maintaining a stable mill levy.

Setting long-term priorities is a paramount responsibility for our elected officials, and our City Commission continues to demonstrate a commitment to navigating complex decisions that shape our community's future. The decisions made by the Commission serve as a guiding force for policy and operational directions, aligning with community expectations.

Enclosed herewith is the Fiscal Year 2024 Budget, marking the fourth iteration developed under our current management team's stewardship. Through the leadership of the Commission and the unwavering dedication of our staff, we have forged a fiscally responsible plan that resonates with the vision and values of the people of Arkansas City.

The 2024 budget fulfills our mission by focusing on core functions and enhancing the financial stability of the City. It allocates resources to infrastructure and necessary equipment to meet the diverse needs of our community, while continuing to provide a high quality of life for our citizens.

While the priorities between last year's budget and the current one has seen minimal changes, our organization remains committed to improvement. We actively seek opportunities to safeguard and enhance the invaluable tax dollars of our citizens, ensuring the provision of a quality life in a professional and courteous manner.

Outlined below are the budget strategies for the five major areas that our staff has identified for increased planning and budgetary emphasis in 2024:

Critical Infrastructure

Addressing the aging infrastructure in Arkansas City, akin to the national scenario, is a priority, necessitating a dedicated focus on maintaining, repairing, and replacing critical utility and transportation systems. These include water and sewer lines, water and wastewater treatment facilities, bridges, roads, and stormwater drainage systems.

Our commitment to investing in the community's infrastructure persists, with the Environmental Services Department completing several significant projects. Notably, the construction of a new water treatment facility came online in 2018, marking a substantial milestone.

In 2020, an engineering team was engaged to provide formal recommendations for a design-bid-build process for wastewater treatment plant upgrades. Construction began in 2022 with the establishment of a new administration building. The replacement or rehabilitation of key wastewater treatment processes followed, with a budget of \$13 million, completed in October 2023. Having addressed water treatment and wastewater facilities, the focus shifts to the water distribution and wastewater collection systems.

The Environmental Services Department concluded its 20-year Water Master Plan in July 2022, addressing current and future needs of the city's drinking water systems. Key recommendations include the replacement of all cast iron pipes with new 8-inch PVC piping, a comprehensive task spanning multiple years. Our team is actively developing a plan to identify and prioritize areas for replacement. Other recommended improvements involve pipe looping, replacement of the Chestnut Booster pump station, and construction of an elevated water storage tank to address fire flows in the Crestwood addition.

To support the financial capacity needed for the 20-year Water Master Plan, we engaged consultants to conduct a water rate analysis. This in-depth study into our drinking water operations aims to determine the necessary rate and fee structure to operate, maintain, and implement the 20-year plan. The completed Water Rate analysis was presented to the commission in Nov 2023, with hopes for enacting the recommended structure in 2024.

Public infrastructure projects budgeted for completion or continuation include:

Water Wells: An investment of \$500,000 in 2022 facilitated the offset and re-drilling of Well No. 14, now in operation with a new standby generator. Rehabilitation of Wells No. 10, 8, and 3, with an additional \$300,000 allocated annually are scheduled from 2024 onward.

Well Field Recharge Rates: A groundbreaking evaluation supported an application for a 65% increase in existing water rights. Burns & McDonnell Engineering Company is assisting in necessary applications, with a budget for securing additional water rights.

Goff Industrial Park Water Tower: A \$300,000 investment in 2023 for cleaning and repainting follows a new high-service pump station installation in 2023, crucial for continued operations at Creekstone Farms.

Wastewater Infrastructure: Investments include \$152,000 in 2023 and an equivalent in 2024 for downtown manhole and sanitary sewer rehabilitation. Additionally, ongoing CIP allocations for general manhole and sanitary sewer rehabilitation from 2025 onward.

Stormwater Maintenance: Focus remains in 2024 and beyond, with adjustments in the stormwater rate structure to hire additional staff. Planned activities include pump rebuilds, canal cleaning, and ongoing inlet and stormwater pipe rehabilitation, budgeted at \$50,000 annually from 2023 onward. A levee recertification effort is underway, budgeting an expected cost of \$300,000 as a contingency for any unforeseen extent of work.

Underpass Pump Replacements: Pumps at Madison and Chestnut Avenue underpasses are scheduled for replacement, with \$40,000 allocated in 2025 and 2026 for each project. A \$50,000 replacement of the Ninth Street stormwater pump is projected for 2026.

Economic Development, Housing and Planning

The City is committed to fostering collaboration with citizens and volunteers across various groups, aiming to enhance property aesthetics and home maintenance for a more appealing living environment. While the majority willingly comply with existing regulations, we acknowledge that a few property owners may require code enforcement intervention.

In recent years, a renewed emphasis on code enforcement, empowered by a 2016 charter ordinance, has yielded positive results. This grants enforcement powers to code officials who can issue notices to non-compliant property owners, ensuring adherence to regulations or prompting assistance elsewhere.

As part of this initiative, we are enforcing the 2015 International Code Cycle and 2014 National Electrical Code in collaboration with Wellington and Winfield, making small adjustments to better suit the needs of contractors and residents in Arkansas City.

Our commitment to future community planning, initiated with the 2014 Comprehensive Plan, continued with the recent 2023 update. The Planning Commission, in collaboration with the zoning administrator and various City advisory boards, undertook a focused effort to revise the Comprehensive Plan, a process that began with surveys in 2020 and concluded in 2023. This updated plan will guide our city's development through 2030.

We are actively engaged in collaborative planning efforts through the Paris Park Pool joint committee, partnering with the Ark City Recreation Commission, Cowley College, and USD 470. This joint effort aims to plan for community facilities, including a potential new or renovated pool and recreation center.

The expansion of the City's Neighborhood Revitalization Plan extends its benefits throughout the community, addressing areas identified in the 2019 update of the countywide housing study. Our infill housing program, facilitating low-cost, high-quality housing on reclaimed lots, has gained popularity since its initiation in 2017 under the Land Bank Board of Trustees.

In the ongoing effort to enhance our community, the 2024 budget allocates \$50,000, with subsequent years earmarking \$100,000 annually in the Capital Improvement Plan for demolitions of properties declared dangerous structures.

A Community Development Block Grant awarded in 2022, totaling \$300,000, has already benefitted property owners between 8th and 15th Streets. With four homes completed by the end of 2023, the city plans to apply for additional areas in 2024.

The city has experienced a surge in housing development, exemplified by the 2019 completion of the Lake View Estates housing project and the Compass Point Addition near Creekstone. To facilitate future growth, the city acquired 101 acres designated for residential use from Arkansas City Industries.

Our partnership with Cowley First and the Cowley County Economic Development Partnership remains strong, and we continue to work alongside other local entities. As we renew our focus on new housing opportunities, especially in downtown Ark City, Cowley First's support is invaluable.

Transportation

Maintaining city streets, sidewalks, curbs, and gutters remains a top priority for our Public Services Department. The eight-year process of major street overhaul, funded by the Street Improvement Fund, concluded in 2017, marking a significant milestone in enhancing the infrastructure of Arkansas City.

While celebrating past achievements, our focus now shifts to planning the next phase(s) of work and determining viable funding sources. City staff, with the aid of our asset management plan, are actively engaged in compiling an inventory of street conditions. This crucial data will facilitate the development of a multi-year maintenance plan, including potential dedicated funding options for commission consideration.

Unlike the enterprise funds for water, sanitation, sewer, and stormwater services, city streets lack a dedicated source of support funding. To address this gap, staff is exploring the implementation of a dedicated half-cent sales tax. This initiative would require citizen approval through a vote, and we plan to lead a communication and education initiative in 2024 to ensure informed decision-making.

The resurfacing of Summit Street emerged as a significant undertaking, demonstrating our commitment to continuous improvement. In 2020, a milestone was achieved with the successful acquisition of a \$455,000 Community Development Block Grant. Subsequently, 2021 brought further support, as we secured \$227,500 in KDOT Cost Share funding. The culmination of these efforts materialized in the completion of the project in 2022, with a total cost bid amounting to \$711,981. Looking ahead, plans are in motion for an extension in 2025, necessitating an additional \$800,000 investment to resurface Summit Street from Radio Lane to Skyline Road.

The efforts of our bridge replacement initiative unfolded with the completion of the North 15th Street bridge in 2023, a project realized through a \$420,000 investment, complemented by a \$150,000 grant from KDOT's Local Bridge Improvement Program. As we progress, our focus shifts to planned replacements for the South F Street bridge, allocated at \$28,000 in 2025 and \$230,000 in 2026, along with contemplation of replacing the South 1st Street bridge over the Mill Canal in the 2026-27 timeframe, at an estimated cost of around \$258,000.

Addressing future needs, the identification of areas requiring mill and overlay projects on Summit Street, Madison Avenue, and Kansas Avenue has been a key consideration. The proposed budget outlines estimated costs associated with these crucial infrastructure enhancements.

Ongoing discussions with the Kansas Department of Transportation (KDOT) center around the potential extension of the U.S. 166 Southwest Bypass, a project estimated at \$12 million. The realization of this extension would require funding from state and federal transportation sources, emphasizing the collaborative efforts needed to bring this vision to fruition.

Our commitment to routine maintenance activities remains steadfast, with continued budget allocations for crack sealing, pothole repair, and the regular sweeping and cleaning of arterial, collector, and residential streets. These efforts contribute to the overall well-being and longevity of our city's infrastructure.

In the realm of recreational and connectivity initiatives, our Hike-Bike Trail and Sidewalk Improvements program has seen substantial progress. A planned \$1.2 million Phase II project in 2024, supported by matching funds from Cowley College (\$87,000) and Westar Energy (\$537,395), alongside \$800,000 in Transportation Alternatives (TA) grant assistance from KDOT, reflects our commitment to enhancing pedestrian and cycling infrastructure. Additionally, proposed future extensions, such as the Central Trail (Phase I) and Phase II, are anticipated to contribute to the overall accessibility and recreational amenities within our community.

Finally, our commitment to sustainability is showcased through the implementation of a strategic plan to reuse asphalt millings from various mill-and-overlay projects. This initiative, applied as a surface on city gravel roads, not only aids in dust control but also minimizes runoff onto paved roads, aligning with our broader goals of environmental responsibility.

Quality of Life, Beautification, Parks, and Facilities

Enhancing Arkansas City's public image and enriching the quality of life for all residents remain focal points for our organization, particularly within our city parks and facilities.

Wilson Park, a prominent public space, has undergone improvements aligned with the Wilson Park Master Plan. A significant milestone was achieving a \$500,000 Challenge Grant from the V.J. Wilkins Memorial Foundation, with \$205,000 in matching funding allocated for Phase 1 upgrades in 2021-22. Creekstone Farms has further contributed \$300,000 towards Wilson Park enhancements. Leveraging these funds and City labor, Phase 1, featuring electrical and parking upgrades for the rotunda, Creekstone Farms Pavilion, and V.J. Wilkins Food Truck Gallery, was successfully completed in spring 2022. While Phase 2 and Phase 3 of the Master Plan development have experienced delays, the park's popularity has surged, hosting family-friendly events like concerts, the National Night Out kickoff party, and Tacolalah, drawing around 2,000 attendees.

Ark City's aesthetics and appeal extend beyond dollars and cents, with considerable efforts directed towards beautifying private properties. The City's recycling program, despite the consolidation with Winfield, remains successful. Although challenges loom due to external factors, the joint recycling efforts have improved the quality of the recycling stream, providing financial benefits to both cities.

In the realm of public facilities, the 2024 budget emphasizes significant investments:

- The Parks and Facilities Division manages seventeen parks, walking trails, and outdoor facilities, with funds allocated for their annual maintenance and minor enhancements.
- The Capital Improvement Plan saw the completion of new restrooms at Pershing and Lovie Watson Parks in 2023, impacting the most popular City facilities.
- The 2024 budget ensures funding for maintaining cherished community events, including Arkalalah, the Last Run Car Show, Tacolalah, Arbor Day, Cleanup Days, and other festivals.
- With about 1,700 acres of public property, the City evaluates the disposal of properties aligned with public interests. The closure of Brock Park in 2018, later repurposed for Habitat for Humanity, stands as a successful example.
- Investments in the Senior Citizens Center and the Meals on Wheels program continue, benefiting homebound seniors. The Northwest Community Center receives ongoing support, with a budget of \$35,000.00 earmarked for roof recoating in 2024.

Through these endeavors, the City of Arkansas City is committed to maintaining and enhancing the public spaces and facilities that contribute to the well-being and vibrancy of our community.

Citizen Outreach and Interaction

In our pursuit of effective governance, the City of Arkansas City has strategically prioritized communication, aiming to raise awareness of city policies and programs while fostering increased engagement of constituents in the governing process. Our communication strategy is designed to share the city's message openly and inclusively, emphasizing an approach that is both clear and proactive.

To enhance communication with residents and businesses, we have appointed a Communications Director. This role involves proactively addressing emerging issues, refining long-range communication strategies, and effectively conveying key issues, policy decisions, and actions taken by the Arkansas City governing body.

Communication plays a pivotal role in our government, contributing to pride, trust, and awareness within the community. It is an essential component of the democratic process, fostering increased participation and contributing to an enhanced quality of life.

Our Communication Strategy is anchored in four fundamental concepts:

1. **Clear and Direct:** We prioritize straightforward language, avoiding jargon, and providing background information to ensure our communications are understandable and accessible to the widest possible audience.
2. **Proactive:** The city aims to provide timely information on emerging issues, ensuring the public has access to accurate and complete information.
3. **Transparent:** We are committed to openness in communicating city business, making information about policies, finances, and operations available to all citizens. Citizen involvement in decision-making processes is actively encouraged.
4. **Listening and Learning:** Recognizing communication as a two-way flow, we value feedback from residents, building trust and credibility to ensure that city policies and programs align with community needs and wishes.

Our communication goals, outlined for 2024, include establishing a clear voice across all channels, maximizing awareness and support for city actions, achieving coordinated communication both internally and externally, nurturing positive relationships with stakeholders, positioning the Communications Director as a central point for official information, and maintaining communication as a top priority for the city.

Underpinning our communication practices are legal and ethical considerations. We strive to meet the highest standards of both government agencies and the communications profession. Accessibility is also a key focus, aiming to overcome barriers such as media access, language, cultural differences, and physical disabilities.

Our primary audience comprises residents and business owners, each with specific needs based on defining characteristics. We also consider city employees as a key audience, recognizing their role as immediate conduits for information. Special interest groups, stakeholders, legislators, candidates, leaders in other local governments and agencies, and various organizations constitute additional audiences.

The City of Arkansas City embraces cultural diversity, ensuring policies and programs are translated into languages represented in the community. We leverage various communication channels, including social media platforms, to reach diverse audiences. Our commitment to media relations, public relations, and marketing tools involves maintaining a fair balance in reporting positive stories and handling sensitive issues with care.

As we move forward, we are dedicated to reinforcing the city's key messages, increasing constituent awareness, and fostering engagement through thoughtful and transparent communication practices.

Final Notes

I want to express my gratitude to the dedicated individuals who contributed to shaping this budget. The unwavering commitment and innovative efforts of our entire management team have played a pivotal role in elevating our organization's management practices and ensuring financial stability.

Recognitions from external entities, such as the Government Finance Officers Association (GFOA), reflect our city's exceptional financial practices. Winning the GFOA Distinguished Budget Presentation Award consistently from 2014 to 2023 underscores our ongoing commitment to excellence in budget presentation, which evolves to be more informative each year.

Our management team has invested significant effort and attention in fostering the financial health of our city. We hold ourselves and our employees to high standards because we believe our community and its citizens deserve nothing less. Serving this community is our privilege, and we are dedicated to making it an even better place to live, work, and play.

This budget serves as a crucial tool, providing the necessary resources for the City to fulfill its core mission while upholding a strong tradition of sustainable fiscal policy and sound fiscal management.

Together, through our shared commitment to excellence in public service, the City of Arkansas City is well-positioned for success in 2024 and beyond.

Respectfully submitted on behalf of our 2024 budget team,



Randy Frazer
City Manager

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Arkansas City
Kansas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

City Staff's Dedication

Even amidst economic challenges, the dedicated employees of the City of Arkansas City consistently demonstrate their unwavering commitment to excellence and genuine care for our residents. As highlighted in this budget, each department and division plays a distinct and crucial role in delivering essential services to the public. It's important to emphasize that Arkansas City is not just a workplace for our employees; it's also their home. This shared connection underscores their solidarity with you in the collective effort to build a healthier and more prosperous community.

Our City's core values, eloquently expressed in our Statement of Organizational Values, serve as the bedrock that empowers us to excel both in our professional roles and as stewards of the community. We take pride in what this statement communicates about who we are and our collective dedication to serving the needs of Arkansas City.

*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 2024, 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 2022-2023

Annually, the City Commission engages in collaborative sessions with management to chart the course for the upcoming budget year. This strategic planning endeavor encompasses comprehensive presentations from every facet of the City's organization, delving into the triumphs and obstacles encountered in the preceding year. Each department shares insights into its achievements and challenges while articulating both short-term milestones and long-term aspirations.

Now, let's shine a spotlight on the internal triumphs of 2022-2023:

Environmental Services Department

- Remained in regulatory compliance with water treatment and wastewater treatment operations.
- Completed rehabilitation of Water Well No. 3.
- Completed construction for Wastewater Treatment Plant Upgrades Project.
- Completed triennial lead and copper sampling and analysis procedures.
- Completed construction of the North Pressure Zone High-Service Pump Station Project.
- Implemented the Water Distribution System Model and 20-Year Water Master Plan.
- Developed a plan to implement the recommendation of the 20-Year Water Master Plan.
- Completed a Water Rate Analysis.
- Completed annual Biosolids and Division of Water Resources reports.
- Completed 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.



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 multiple concrete intersections and curb and gutter improvements.
- Developed a Capital Improvement Plan for 2023.
- Completed the mill and overlay West Madison Avenue/U.S. 166 from 8th Street to Summit Street/U.S. 77, a project largely reimbursed by KDOT City Connecting Links grant funding.
- Continued to implement a plan to utilize asphalt millings as a surface improvement for many of the City's gravel roads.
- Continued design work on the Hike-Bike Trail Phase 2 Extension Upgrades Project using KDOT Transportation Alternatives grant funds.
- Finished construction of the North 15th Street Bridge Replacement Project.
- Continued patching potholes and repainting school zone crosswalks throughout the City.
- Completed numerous upgrades to the Central Shop building.
- Auctioned off numerous old pieces of equipment to assist with purchase of new replacements.
- Utilized the curb-and-gutter machine to assist in new concrete pouring projects.
- Continued to provide essential, vital street and stormwater services.



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.
- Built new restrooms at Pershing Park.
- Continued to provide essential park and facility maintenance services.
- 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.
- Continued to participate in the reconfiguration of the joint recycling program between Arkansas City and Winfield.
- Continued to provide essential and vital sanitation services.



Fire-Emergency Medical Services Department

- Had 100% pass rate on an AEMT course set up through department, Have more in EMT classes, AEMT course and Paramedic program. Sent two off to get their Fire Fighter 1&2 through Hutch Fire. Working on getting the department to a minimum standard of Fire 1&2.
- Looking forward to receiving a new ambulance in 2025.
- Working on improving department standard operating guidelines.
- Fire Department was allowed to order a Tengine (Tanker/Engine) Hoping to take ownership by 2025.
- The department has been working with Agora for station remodel plans.
- Will purchase another autopulse in 2024.
- The station was able to use grant money to purchase large overhead fans to help with cooling station bay.
- Working on Fire/EMS training grounds, Ordered 6 Conex boxes for live fire training, SCBA confidence course, confined space training and trench rescue along with collapse search and rescue, vehicle extrication and propane fires.
- Working with Cowley College to help set up a Fire Science program along with instructors from the department to help.
- Working with the High School to set up explorer program.



Police Department

- A significant drop in overall crime index occurred in 2022. The number of crimes per 1,000 residents was measured at (31.7), which is a 10-year low. While the Violent Crime Index increased from 4.5 in 2020 and 2021 to 5.1 in 2022, property crime index plunged to a 10 year low at 26.6.
- In 2023, emphasis has been placed on juvenile programming to include drug and alcohol prevention, conflict resolution, vaping, mental health, and mentorship. The department has adopted a three-prong approach to helping our children succeed and reduce the number of delinquency, violence and drug and alcohol use.
- Drug Abuse Resistance Education or D.A.R.E. is a program that the department has been involved in for over 27 years. While COVID-19 forced the department to stop providing the program, we recommitted our resources to making sure that the program is delivered to all 5th grade students and all 7th grade students in the USD 470 school district. A strong partnership with the school district enables us to achieve this goal. The high school SRO (School Resource Officer) and middle school SRO along with Chief Burr were certified to teach the

D.A.R.E. program in 2023. At this time, a total of seven 5th grade classes are currently receiving the program along with all 7th grade students at Arkansas City Middle School. The curriculum is steeped in Social Emotional Learning teaching points to give students the ability to make good decisions and keep themselves safe. D.A.R.E. Camp is probably our longest running program which started at the same time the department started teaching D.A.R.E. in or about 1996. In 2023, D.A.R.E. Camp attracted its highest daily attendance to record at a little over 100 middle school students per day. Students heard presentations on drug awareness to include vaping and fentanyl, mental health, police operations to include mounted patrol, tracking, dive teams and S.W.A.T. Many local organizations and businesses contribute by providing meals and snacks.

- The department will be working in 2024 to incorporate the High School D.A.R.E. curriculum which we have never done before. This reinforcement of program objectives at the high school level is critical since they will most likely be faced with peer pressure, stress and other situations that could lead them to use tobacco, vapes, alcohol and dangerous drugs such as fentanyl.
- The second of the three-pronged approach to ensuring youth success is Hope Squad. This initiative was born from the tragedy of losing several area teens to suicide over the last 5-8 years. The Suicide Prevention of Cowley County Coalition in conjunction with the department and area school districts introduced a peer-to-peer suicide prevention program called Hope Squad. The program focuses on training a select group of students who are nominated by their peers to receive advanced training in spotting mental health crisis, what to do when they do identify it and help those students seek out resources. The program is based on the suicide prevention program "QPR" which is basically CPR for mental health emergencies. The Arkansas City schools and Winfield High School were the first to introduce the program in Kansas! Cowley College, Arkansas City High School and Arkansas City Middle School utilize the program. A grant obtained from the Kansas Department on Aging and Disability Services through the Suicide Prevention of Cowley County Coalition has expanded the program to Southwestern College, Winfield Middle School, Udall Middle and High Schools, Burden Middle and High Schools, and Dexter Middle and High Schools. The grant also paid for the existing programs in Ark City and Winfield for the 2023-2024 school year. On tap, all programs will come together in Cowley County for a day of enrichment and networking in March/April 2024. Currently, six Arkansas City Police Department officers are certified as advisors for the program. Two department members are trained QPR instructors.
- The last of the three-pronged approach for increasing youth success in Arkansas City is the Bigs in Blue program through the Kansas Big Brothers Big Sisters organization. Mentorship is a topic that is often overlooked when talking about programming. In Cowley County, there are no other models for mentorship available than Big Brothers Big Sisters. The Arkansas City Police Department is proactive in the area of one-on-one mentorship through four officers who are matched with littles in the area. The department has been involved in the Bigs in Blue program since 2017. Each officer is matched with a local youth who could be considered at-risk. The bonds that are formed between big and little are long-lasting and effective.

Currently, the Arkansas City Police Department is the only department in Cowley County that participates in these three programs and provides a prevention camp. We are taking the approach that if we can reach

young people early enough to help them make good decisions, then we will see a drop in overall crime as they grow older. While other police agencies in Cowley County take no approach to helping youth, ACPD places a very high priority on reducing juvenile delinquency and reducing the overall crime rates for the future.

- Building community trust and encouraging open lines of communication is another area that ACPD excels at far beyond the norm for police agencies. For several years now, we have placed great emphasis on the relationship between the department and the community. It is impossible for us to be effective at reducing crime rates if we do not secure the trust and assistance from the community. We broke traditional boundaries set for law enforcement when it comes to relations with the public. The approaches we have taken over the last several years have yielded a positive sense of purpose with our staff and an environment in which the public feels comfortable speaking with us about the things that are troublesome to them. The approaches have been simple and not overtaxing on manpower or preparation. Each of the things we do to develop positive relationships usually takes less than 30 minutes. Some of those initiatives include High Five Friday at the schools where officers greet students and staff as they enter the school, Popsicle Patrol where officers will travel to places in the community to distribute popsicles and have conversation, and Coffee with a Cop where officers are hosted at a business location and people can enjoy coffee and conversation with officers and staff. Each officer is encouraged to carry badge stickers, which is an excellent way to let smaller children know that we are here to help them if they are ever lost or in trouble. We take full advantage of engagements held at the local schools such as "Snuggle Up and Read" where officers are paired with students to read books or staff will read books to the entire class. Officers and staff attend lunch at the local elementary schools to build a relationship with our youth.
- ACPD is entrenched in volunteer work. The department routinely participates in "Stuff the Cruiser" events to collect food or toys for local families in need. We sponsor and chaperone middle school dances to raise funds for school groups such as Hope Squad. The department has developed a culture of serving others and each time we do the small things that build trust, we are energized by the good feelings we receive.
- Staffing the department has been a top priority for 2023. A total of (4) full time officers were hired in 2023. We also paved the way to create (3) part-time positions of which one is filled with an officer who recently retired. A recruitment analysis and plan for 2024 is forthcoming. The numbers of applicants we get each year has been trending down since 2020. In 2023, we saw a 50% reduction in applications from 2022. The department will continue to place emphasis on recruitment at colleges in 2024 with an expansion to military bases.
- Retention of the employees we currently have is also a top priority. We are able to retain employees by challenging and enriching their work experience. Two Lieutenants and one Sergeant attended FBI Leadership Institute training. We were able to host one of the classes right here in Ark City. Two new school resource officers received SRO training along with DARE and Hope Squad certifications. After many years, we reinstated the department Awards Banquet which was held to recognize the great work our staff did in 2022. The Medal of Valor was

presented to Master Police Officer Ivan Velasquez after he was injured when he was cut with knife during an armed attack.

- The department, with the assistance of City Commission, has been able to upgrade vital equipment. The department moved to a new body worn camera that is mounted inside the uniform. The new technology will not fall off of officers who are running or in a physical altercation. Many features enhance officer safety through GPS coordinates and an "Officer Down" feature that senses when an officer is prone for longer than 20 seconds. The device will notify other officers that the officer is down and give a location where the officer and camera are. ACPD is working to fully utilize the Enterprise Fleet Management system. The City Commission approved the fleet management system in 2022. As a result, several of our staff vehicles are currently part of this program which help bring money back into the organization. Additionally, we were experiencing a crippling situation with our patrol fleet. At one point in 2023, we were unable to conduct a mental health transport due to the lack of available, usable patrol cars. Our fleet, at the time, was aged out and was requiring more than usual maintenance and repairs. Through the Enterprise program, we were able to identify new Dodge Durangos that were available so that we could start to make the switch from vehicles that had registered well over 100,000 miles. This move has greatly increased our fleet reliability and a new design makes our cars more noticeable to the public. We will continue to find ways to utilize the Enterprise program in 2024.
- Excellence in policing is a constant topic of discussion that was put into action in 2023. The Kansas Law Enforcement Training Center introduced a state-level accreditation program called "Kansas Law Enforcement Accreditation Program" or KLEAP in January. We were among the first to sign up and attend training. Due to the work we had previously done during the process to achieve CALEA accreditation, we were light years ahead of other agencies. A recent on-site assessment conducted by the KLEAP administrator netted ACPD the highest score to date on critical areas addressed through the program. The department is moving toward full assessment in the first quarter of 2024 and could be the first non-CALEA agency to obtain state certification.
- Long running programs such the two-night event, National Night Out continues to be a hit among community members. An unprecedented turn out for the event in 2023 was noted. Specifically, a large number of Cowley College students and staff were in attendance. This was the first year to have such a great number of Cowley's students and staff present. National Night Out is yet another opportunity for staff to meet with community members, both during the kick-off event in Wilson Park and the neighborhood block parties. Reduction of crime starts with working closely with our community. We are well on our way to seeing reduced crime numbers in the years to come with the very proactive approaches we take to ensuring youth success, building relationships in the community, and hiring and training staff to handle anything that comes our way.

Kansas Bureau of Investigation reports the following crime statistics for Arkansas City:

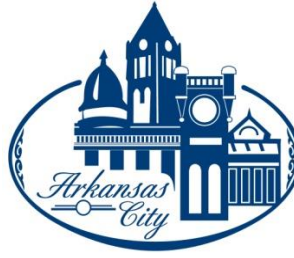
Year	Overall Crime Index	Violent Crime Index	Property Crime Index
2022	31.7	5.1	26.6
2021	41.2	4.5	36.7
2020	39.2	4.5	34.7
2019	45.3	5.5	39.8
2018	48.2	4.2	43.9
2017	53.7	5.2	48.5
2016	47.0	5.0	42.0
2015	38.2	4.7	33.5
2014	44.3	5.1	39.2
2013	48.4	6.7	41.7



Strategic Goals 2024

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 was completed in 2023 with the implementation of a new Comprehensive Plan for the next decade, overseen by the Planning Commission with the assistance of several other City advisory boards.

This Comprehensive Plan, as 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

- 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

- 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.
- Provide support for the Heartland Flyer Amtrak expansion through Arkansas City.



Community Health

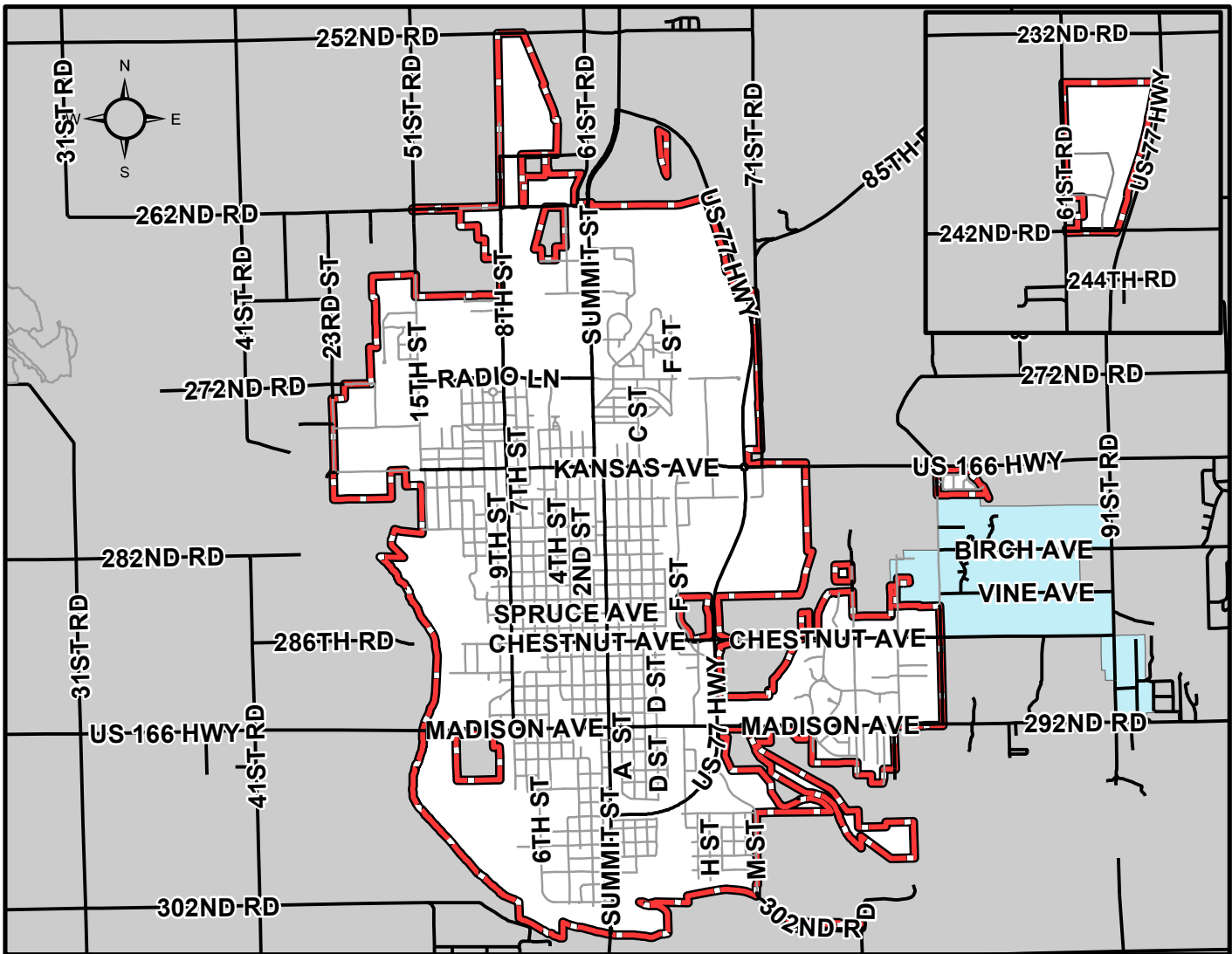
- Support efforts to improve access to health services.
- Encourage a positive view of mental and behavioral health that will encourage citizens to respond to their mental health needs.
- Increase the opportunities for physical activities for citizens of all ages and abilities.
- Encourage easy access 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

Nestled in the heart of Cowley County, at the convergence of the Arkansas and Walnut rivers in south-central Kansas, lies the vibrant City of Arkansas City. Positioned near the Kansas-Oklahoma state line, our city spans 9.3 square miles of picturesque landscapes. Surrounded by fertile farm and ranch lands, Arkansas City is strategically situated just 58 miles southeast of the bustling city of Wichita. As of the 2020 Census, our community proudly boasts a population of 11,974 residents, each contributing to the unique tapestry that defines our city. (Refer to the City Boundary Map on the preceding page for a visual representation.)

Government and Organization of the City

Founded in 1870 and officially incorporated in 1884, the City of Arkansas City proudly holds the status of a city of the second class. In a forward-thinking move, the city embraced the commission-manager form of government, a decision solidified in a pivotal 1930 election and reaffirmed in 2016 through the unanimous approval of Charter Ordinance No. 29.

This innovative governance model seamlessly blends the robust political leadership provided by locally elected city commissioners with the managerial expertise of an appointed local government manager. Under this plan, power is consolidated in the elected City Commission as a collective entity. The Commission, in turn, selects a professionally trained manager to skillfully oversee the City's operations and ensure the efficient delivery of public services.

The City's electoral rhythm sees the election of three commissioners every odd-numbered year on the first Tuesday in November. In a nod to democratic balance, the two candidates securing the highest votes earn four-year terms, while the candidate with the third-highest votes is granted a two-year term. Notably, the top vote-getter assumes the role of mayor in the second year of their term, with the second-highest vote-getter serving as vice mayor in that year and subsequently stepping into the mayoral position the following year. This dynamic ensures a seamless and progressive leadership transition within the city.

Municipal Services and Utilities

The city proudly manages essential utility systems crucial for community well-being. The Environmental Services Department oversees the City's water and wastewater utility systems, ensuring their seamless operation. Meanwhile, the Public Services Department takes charge of the street, sanitation and stormwater management utility systems, contributing to a clean and sustainable urban environment.

In collaboration with key partners, Evergy and Kansas Gas Service supply reliable electricity and natural gas to power the city. Telecommunication needs are met through AT&T and Cox Communications, Inc.,

both operating under franchise agreements with the city, delivering dependable telephone and cable services.

Our Fire-EMS Department stands as a stalwart guardian, providing continuous, full-time fire protection and ambulance services not only to the city but also extending its reach to the southern regions of Cowley and Sumner counties, along with the northern expanses of Kay County, Oklahoma. Meanwhile, the City's Police Department upholds the mantle of law enforcement within the city limits, ensuring the safety and security of our community. Together, these dedicated departments and partnerships form the backbone of our city's infrastructure and public services.

Transportation Facilities and Routes

The city enjoys robust transportation connectivity, served by Burlington Northern and Santa Fe Railway Co. (BNSF) and the well-equipped Strother Field Airport. The airport boasts a 5,506-foot illuminated asphalt runway, complemented by a resurfaced concrete parallel taxiway in 2014.

Strategically positioned just east of the city, a roundabout brings together two major federal highways— U.S. Highways 77 and 166. This junction witnesses the passage of over 475,000 trucks annually, either originating from or destined for the city. Access to the Kansas Turnpike via U.S. 166 provides a direct link to a thoroughfare stretching from Kansas City, Kansas, to the Kansas-Oklahoma state line. There, it seamlessly connects with the free-flowing, four-lane Interstate 35, facilitating travel southward to Oklahoma City and onward to the vibrant metropolis of Dallas-Fort Worth, Texas.

A notable addition to our infrastructure, the U.S. 166 bridge spanning the Arkansas River west of town opened its lanes at the close of 2019, marking the culmination of a year-long construction effort. This enhancement further elevates our city's accessibility and underscores our commitment to fostering efficient and modern transportation networks.

Cowley County Community College

Nestled in the heart of Arkansas City, Cowley College stands as a dynamic institution with roots tracing back to its humble beginnings in 1922 within the basement of Arkansas City High School. Since then, the facility has undergone a remarkable transformation, evolving into a cutting-edge educational hub renowned nationally for its exceptional classrooms and the notable achievements of its students.

Expanding its reach beyond our city's borders, Cowley College now boasts five locations, including centers in Mulvane, Wellington, Wichita, and Winfield. Offering a diverse array of over 70 majors and degrees, the college has embraced modernity with a robust online degree program, providing accessible education to a broader audience.

As a community college and vocational-technical school, Cowley College not only reflects its rich history but also signifies a commitment to fostering academic excellence and adaptability in the ever-evolving

landscape of education. Today, it stands as a beacon of learning, empowering students to chart their paths to success in a rapidly changing world.

Medical and Health Facilities

The premier healthcare hub in our region, South Central Kansas Medical Center (SCKMC), stands just 2 miles north of the city in a state-of-the-art facility completed in 2011. This cutting-edge establishment was made possible through the collaborative efforts of the Public Building Commission (PBC) and the initiation of a forward-thinking, long-term, one-cent sales tax collection in January 2019.

In a testament to fiscal responsibility, the PBC and the City successfully refinanced the construction debt of this facility later in the same year. This strategic move not only reduced annual payments to a level below sales tax receipts but also resulted in significant savings for taxpayers, shaving off millions of dollars from the total owed amount. Moreover, it expedited the repayment timeline, offering financial relief while removing this debt from the financial records of SCK Health.

Within the City limits, three notable nursing and assisted living facilities—Alderbrook Village, Presbyterian Manor, and Medicalodges of Arkansas City—further enrich the local healthcare landscape. These institutions collectively contribute to a robust and compassionate healthcare environment, reflecting our commitment to the well-being of our community.

Recreational Facilities

Arkansas City is a haven for recreational enthusiasts, offering a plethora of engaging programs, well-maintained parks, and vibrant events. From football, baseball, volleyball, and softball to tennis, pickleball, soccer, bowling, golf, and swimming, our diverse range of programs ensures there's something for everyone. The completion of a hike-bike trail in 2011 further enhanced our city's recreational landscape.

Proudly holding the Tree City USA designation, Arkansas City is home to 17 parks, a public swimming pool, and notable attractions like Chestnut Park, Knebler Pond, Veterans Memorial Lake, and Walnut Park. Nature lovers can explore the vast beauty of Chaplin Nature Center, conveniently located within a short drive. Spanning 230 acres, it encompasses creeks, prairies, forests, and natural trails, providing a serene escape into the wonders of the outdoors.

For gatherings of all sizes, our city offers rental facilities, ensuring memorable moments for both small and large groups. As a testament to our community spirit, financial support was extended in 2010 to the Ark City Public School District for the completion of a new sports complex. Looking ahead, a master plan is in place for the expansion and enhancement of Wilson Park, coupled with the revitalization of adjacent property formerly occupied by the old hospital—a testament to our commitment to a vibrant and ever-improving recreational landscape.

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 2022 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 [^]	4.1% ^{^^}
Cowley County	16,298	3.4%
State of Kansas	1,521,214	2.8%

**Sources: U.S. Census Bureau, 2023*

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	1,154 (+74)
2.	Unified School District No. 470	Elementary/secondary education	453 (+10)
3.	KanPak	Aseptic cold/frozen drink packaging	305 (+19)
4.	SCK Health [^]	Hospital and outpatient services	259 (+54)
5.	Cowley College	Community college with vo-tech	213 (+24)
6.	Walmart	Retailer	172 (+33)
7.	Skyline Corporation	Maker of manufactured homes	169 (+25)
8.	City of Arkansas City	Municipal government	115 (-5)
9.	RCB Bank	Banking and financial services	100 (+0)
10.	ADM Milling	Grain milling	83 (+0)

[^]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:

<u>Occupation</u>	<u>Estimated Total</u>	<u>Percentage Privately Employed</u>
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:

<u>Statistic</u>	<u>Arkansas City</u>	<u>Andover</u>	<u>Augusta</u>	<u>El Dorado</u>	<u>Wellington</u>	<u>Winfield</u>
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:

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

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

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

Annual Financial Reporting

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

Financial Institutions

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

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

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

Population Trends

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

<u>Year</u>	<u>Population</u>	<u>Change</u>	<u>Percent Change</u>
2001	11,712		
2002	11,971	+259	+2.21 %
2003	11,697	-274	-2.29 %
2004	11,556	-141	-1.21 %
2005	11,286	-270	-2.34 %
2006	11,114	-172	-1.52 %
2007	11,111	-3	-0.03 %
2008	11,023	-88	-0.79 %
2009	10,977	-46	-0.42 %
2010 (Census Year)	12,415	+1,438	+13.10 %
2011	12,356	-59	-0.48 %
2012	12,322	-34	-0.28 %
2013	12,262	-60	-0.49 %
2014	12,154	-108	-0.88 %
2015	12,094	-60	-0.49 %
2016	12,009	-85	-0.70 %
2017	11,864	-145	-1.21 %
2018	11,793	-71	-0.60 %
2019	11,986	+193	+1.64 %
2020 (Census Year)	11,974	-12	-0.10 %
2021	11,929	-45	-0.375 %
2022	11,923	-6	-0.05

**Source: U.S. Census Bureau, Population Division, Annual Estimates of the Resident Population: April 1, 2000, to April 1, 2022.*

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:

<u>Race/Ethnicity</u>	<u>2010 Census</u>	<u>2020 Census</u>	<u>Percent Change</u>
White	8,022 (79.4%)	8,345 (69.7%)	-15.3%
Black	449 (3.9%)	375 (3.1%)	-23.0%
American Indian	189 (2.7%)	380 (3.2%)	+13.8%
Asian	33 (0.6%)	52 (0.4%)	-34.2%
Pacific Islander	332 (0.1%)	94 (0.8%)	+526.7%
Other	1,075 (8.7%)	1,010 (8.4%)	-6.0%
Two or more races	816 (4.6%)	1,718 (14.3%)	+199.8%
Hispanic or Latino	2,149 (17.3%)	2,613 (21.8%)	+21.6%

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

Average Household Income

The median household income in Arkansas City is \$46,358 and the mean household income is \$68,925.

<u>Income and Benefits</u>	<u>Number of Households</u>	<u>Percentage</u>
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:

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

**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:

<u>School Year for USD 470</u>	<u>Audited Total Headcount Enrollment</u>
2006-07	2,956
2007-08	2,933
2008-09	2,875
2009-10	2,797
2010-11	2,765
2011-12	2,821
2012-13	2,774
2013-14	2,843
2014-15	2,975
2015-16	2,872
2016-17	2,851
2017-18	2,847
2018-19	2,834
2019-20	2,817
2020-21	2,816
2021-22	2,699
2022-23	3,000

**Source: USD 470, 2023.*

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

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

Educational Attainment

As 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.

<u>Highest Education Attained</u>	<u>Arkansas City Estimated</u>	<u>Kansas Average</u>	<u>National Average</u>
High school or higher	63.2%	68.3%	88.0%
Bachelor's degree or higher	11.9%	35.6%	32.1%
Graduate/professional degree	9.5%	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 2022.*

Arkansas City Building Construction

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

Year	Project Permits Issued	Total Valuation of Permits Issued
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
2021	812	\$ 10,616,568
2022	677	\$ 43,556,598

**Source: City of Arkansas City Neighborhood Services Division, 2023.*

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:

Year of Construction	Number of Houses
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.*

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READER'S GUIDE



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READER'S GUIDE TO THE BUDGET DOCUMENT

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

Why We Budget

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

The City budget fulfills several functions:

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

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

Making Sense of the Budget

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

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

Reader's Guide

This section provides an overview of the budget process. The section includes the Purpose of Budgeting, Budget Calendar, Statutory Requirements for Budgeting, explanation of major funds, the Financial Policies and a Basis of Budgeting & Accounting. A Citywide organization chart orienting the reader to the structure and staffing behind City programs and services is also included.

Financial Management

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

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

Short Term Factors, Priorities & Issues, and Fund Overview

This section contains budget highlights for 2024. 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 2024.

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 25th, or by October 1st if exceeding the Revenue Neutral Rate. The County Clerk makes the levy calculations in November based upon the final valuations. The County Clerk then forwards the forms to the Kansas Division of Accounts & Reports.

Glossary of Terms

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

Purpose of the Annual City Budget

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

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

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

Budget Process

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

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

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

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

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

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

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

The following page contains our budget calendar used to guide the 2024 budget.

2024 Budget Calendar

Month	Item	Due By	Person Responsible
March	Equipment Replacement Plan Updates	3/31/23	Department Heads
	Personnel Change Requests / Retirements Discussed	3/31/23	Budget Team / Department Heads
	Personnel Budget Projections started	3/31/23	Finance Director/Treasurer
	Adjustment/Development of 10-Year CIP Plan	3/31/23	CIP Committee

Month	Item	Due By	Person Responsible
April / May	Send out letters to Outside Agencies	4/7/23	Finance Director/Treasurer
	Initial Revenue Projections	4/21/23	Finance Director/Treasurer
	Budget Worksession - Retreat with Commission & Discussion of CIP & ERP	5/12/23	Commission / Budget Team
	Department Operating Budget Request Preparation	5/19/23	Department Heads
	Personnel Budget Established	5/19/23	Finance Director/Treasurer
	Department Budget Review Meetings with Budget Team	5/26/23	Budget Team / Department Heads
	Budget Recap with Department Heads	5/31/23	Budget Team / Department Heads

Month	Item	Due By	Person Responsible
June	Budget Work Session - Outside Agency Budget Requests	6/2/23	Commission
	Receive Preliminary Assessed Valuations/RNR from County Clerk	6/15/23	County Clerk
	Budget Worksession - Distribute Preliminary Budget Materials to Commission	6/16/23	Finance Director/Treasurer
	Commission Meeting - City Commission approves Notice of Intent to Exceed RNR (If applicable)		
	Commission Sets Hearing Dates for RNR Hearing (If Applicable) and Budget Hearing	6/20/23	Commission

Month	Item	Due By	Person Responsible
July	Commission Meeting - Commission approves notice to exceed RNR and sets dates for RNR & Budget Hearing (if not passed at 06/20/2023 Meeting)	7/18/23	Commission
	Last day to notify County Clerk of Intent to Exceed RNR	7/20/23	Finance Director/Treasurer
	Publish Notice of Hearing(s) in newspaper (must be published no later than 07/22/23 for 08/01/23 Hearing if not exceeding RNR)	7/20/23	Finance Director/Treasurer

Month	Item	Due By	Person Responsible
August/September	***If NOT Exceeding RNR***		
	<i>(Notice of Budget Public Hearing must be published 10 days prior to meeting, no later than August 5th) (Budget Public Hearing must be on or before August 15th) (Must adopt and certify Budget to County Clerk on or before August 25th)</i>		
	Commission Meeting - Budget Public Hearing (Can adopt budget at this time)	8/1/23	Commission
	Commission Meeting - Budget Adoption (If not adopted at 08/2/22 meeting)	8/15/23	Commission
	Publish Budget Ordinances and send to County Clerk	8/16/23	Finance Director/City Clerk
	(Budget is required to be adopted and submitted to County Clerk by Aug. 25th)		
	If Exceeding RNR		
	<i>(Notice of Budget Public Hearing must be published 10 days prior to meeting, no later than September 10th) (Budget Public Hearing must be between August 20th and September 20th) (Must certify Budget to County Clerk on or before October 1st)</i>		
	Publish notice of budget public hearing and RNR Hearing(K.S.A. 79-2929- published at least 10 days before hearing - not later than 08/25/2023 for 09/05/2023 public hearing)	8/16/23	Finance Director/Treasurer
	Commission Meeting - Budget Public Hearing (Can adopt budget at this time)	9/5/23	Commission
	Commission Meeting -Budget Adoption (if not adopted at 09/05/23 meeting)	9/19/23	Commission
	Publish Budget Ordinances and send to County Clerk	9/20/23	Finance Director/City Clerk
(Budget is required to be adopted and submitted to County Clerk by Oct. 1st)			
Start Budget Book Preparation		Finance Director/Treasurer and PIO	

Month	Item	Due By	Person Responsible
Oct / Nov/Dec	Special Assessments Certified to County Clerk	10/15/23	City Clerk
	Final Assessed valuation recorded and mill levies are calculated by Cowley County Clerk	11/1/23	County Clerk
	Adopted Budget Book - Final Edit/Review	TBD	Finance Director/Treasurer
	Submit Budget Book to GFOA for Budget Award (Due 90 days from Adoption)	TBD	Finance Director/Treasurer
	Departments Receive Adopted Budgets	12/29/23	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), 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 2024. 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 2024 Budget for the City of Arkansas City:

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

2. Special Purpose Funds - These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designed to finance particular functions or activities of the City. These funds include:
 - Library
 - Healthcare Sales Tax Fund
 - Land Bank
 - Special Alcohol
 - Community Initiative District (CID)Sales Tax
 - Special Recreation
 - Municipalities Fight Addiction Fund
 - Tourism and Convention
 - Special Law Enforcement Trust Fund
 - Equipment Reserve Fund
 - Unpledged Healthcare Sales Tax Fund
 - Special Street & Highway

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. In addition, certain transfers are made from the Water, Sanitation and Sewer Fund to reimburse the General Fund for salaries and administrative costs as well as other City operational expenses.

5. Capital Project Fund- Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

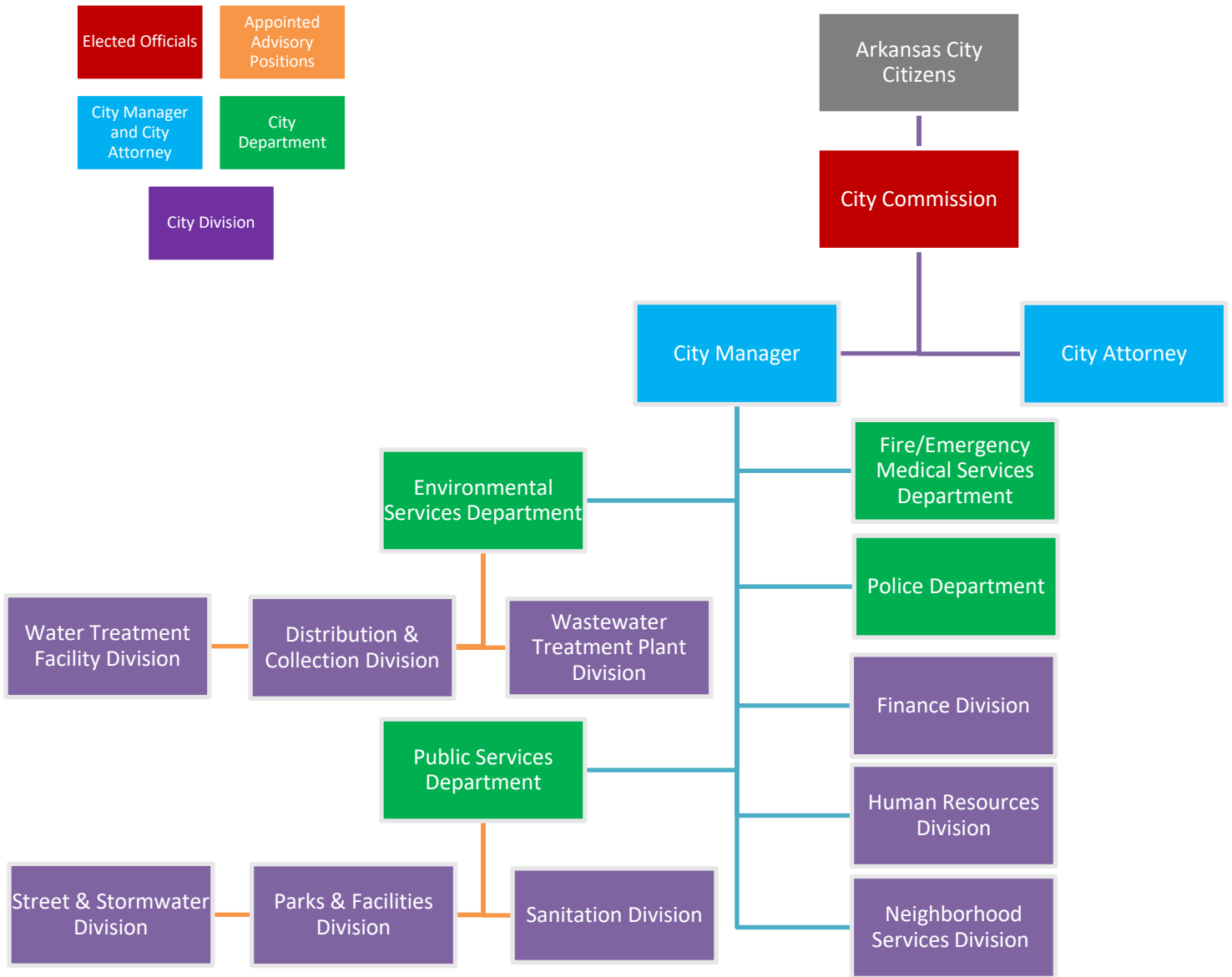
6. Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity. This includes the Municipal Court Fund.

Department/Division Descriptions

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

Category Descriptions

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



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FINANCIAL MANAGEMENT



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STATUTORY BUDGET REQUIREMENTS

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

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

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

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

Amending the Budget

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

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

Public Participation

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

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

BUDGETARY AND FINANCIAL PLANNING POLICIES

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

OVERALL BUDGET POLICIES:

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

OPERATING BUDGET POLICIES:

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

DEBT FINANCING POLICY

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

- When appropriate, future financial flexibility is maintained.

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

2. RESPONSIBILITY

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

3. GENERAL

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

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

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

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

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

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

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained.
- Market conditions present favorable interest rates and demand for City debt financing.
- A project is mandated by state or federal government and current revenues or excess fund balances are insufficient to pay project costs.

- A project is immediately required to meet or relieve capacity needs and existing unprogrammed cash reserves are insufficient to pay project cost.
- The life of the project or asset financed is ten years or longer. For lease purchases, the life of asset meets or exceeds the term of lease.

4. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

The computation of these ratios will use the following variables:

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

5. STRUCTURE AND TERM OF DEBT FINANCING

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

General Obligation Bonds

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

Revenue Bonds

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

Special Assessment Bonds

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

Assumption of Additional Debts

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

Asset Life

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

Length of Debts

- City debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, and in keeping with other related provisions of this policy. The City normally shall issue bonds with a maximum life of 10 years or less for general obligation bonds, Public Building Commission bonds, and revenue bonds, and for special assessment bonds. Exceptions to this rule may be made when it is deemed financially prudent.
- Unless specific compelling reasons exist, there shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall be at least interest paid in the first fiscal year after a bond sale and principal repayment starting no later than the second fiscal year after the bond issue.

Call Provisions

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

Debt Structuring

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

Variable Rate Debts

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

6. DEBT ADMINISTRATION AND FINANCING

Audit

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

Bond Counsel

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

Bond & Interest Fund

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

Competitive Sale of Debts

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

Credit Enhancements

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

Financial Advisor

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

Lease/Purchase Agreements

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

Negotiated Sale of Debts

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

Temporary Notes

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

Underwriter’s Counsel

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

7. REFUNDING OF DEBTS

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

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

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

8. CONDUIT FINANCINGS

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

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

9. ARBITRAGE LIABILITY MANAGEMENT

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

General

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

Responsibility

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

10. CREDIT RATINGS

Rating Agency Relationships

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

Use of Rating Agencies

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

Minimum Long-Term Rating Requirements

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

Rating Agency Presentations

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

Financial Disclosure

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

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

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

11. RESERVES

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

PURCHASING POLICIES & PROCEDURES

Purposes:

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

General:

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

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

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

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

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

Local Preference:

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

Competitive Bidding:

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

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

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

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

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

Operational Purchasing

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

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

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

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

Purchase Orders

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

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

Personnel History

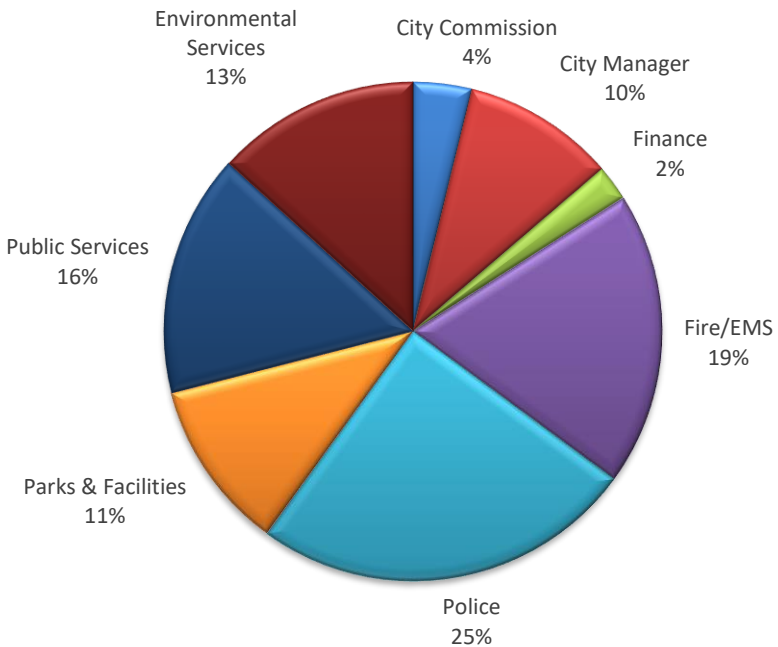
Each year the Finance Department initially compiles all personnel information, including projected wages and benefits, for the upcoming budget year. This information is reviewed by the budget team and Department Heads where changes are recommended as needed. In 2021 the Police Department added an additional 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. During 2022-2023, a Deputy City Clerk, Animal Control/Nuisance Abatement Inspector, Communications Director and Municipal Project Manager were all added to the City Manager Department, while Emergency Management was

shifted from City Manager to the Police Department. For 2024, the Fire Department added a Full-Time Firefighter/EMT position, Environmental Services added an Assistant Environmental Services Superintendent, and the Part-Time Burn Pit Attendant was removed from the Public Services Department.

Staffing Structure By Function



Authorized Staffing (Full Time Equivalents)

Function	2020	2021	2022	2023	2024	2025 Projected	2026 Projected
City Commission	5	5	5	5	5	5	5
City Manager	10.38	13.63	13	13	13	13	13
Finance	6	3	3	3	3	3	3
Fire/EMS	25	25	25	25	26	26	26
Police	31	32	32.63	32.63	32.63	32.63	32.63
Parks & Facilities	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Public Services	21.63	21.63	21.63	21.38	21.38	21.38	21.38
Environmental Services	17.38	17.38	17.38	18.38	18.38	18.38	18.38
Total	130.89	132.14	132.14	132.89	133.89	133.89	133.89

MILL LEVY BY TAXING UNIT

Unit of Government	Projected						
	2018	2019	2020	2021	2022	2023	2024
City of Arkansas City	69.919	69.970	69.727	70.005	70.065	70.044	63.074
Cowley County	45.063	45.058	46.985	47.084	48.626	45.557	43.328
USD #470	63.578	63.105	62.749	62.929	61.296	59.432	60.143
State of Kansas	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Cowley College	20.302	20.313	20.281	21.072	20.399	19.543	17.919
Total Mill Levies	200.362	199.946	201.242	202.590	201.886	196.076	185.964

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
0.81%

Cowley
College
9.64%

Cowley
County
23.3%

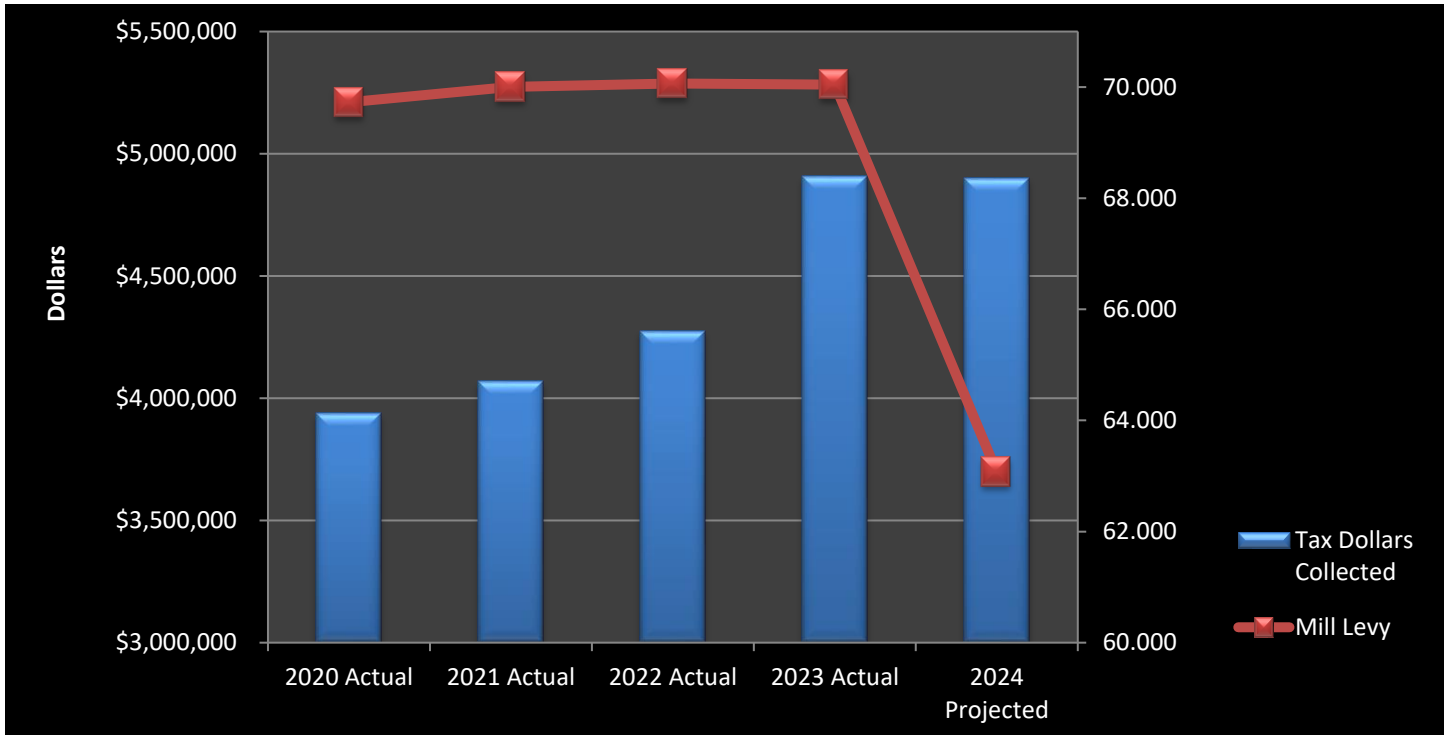
USD #470
32.34%

City of
Arkansas City
33.92%

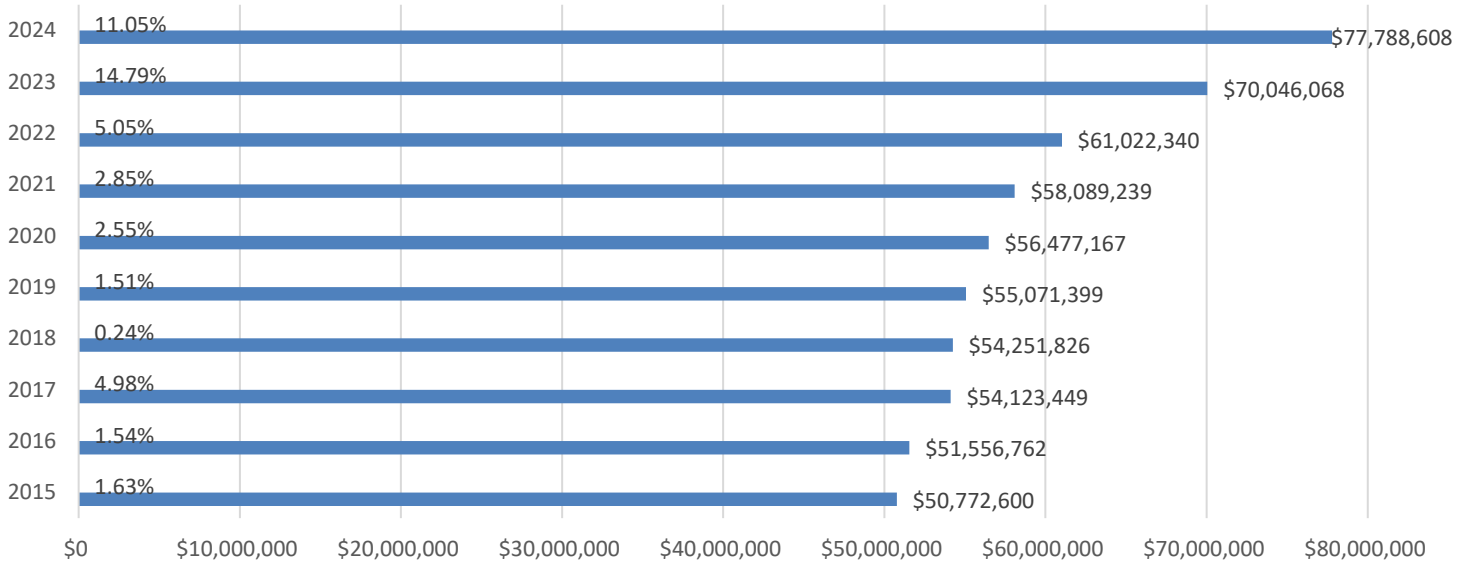


Mill Levy History

Fund	2020 Actual		2021 Actual		2022 Actual		2023 Actual		2024 Projected	
	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy	Tax Amount	Mill Levy
General	\$ 2,984,018	52.836	\$ 3,400,604	58.524	\$ 3,361,897	55.093	\$ 3,954,128	56.451	\$ 3,923,284	50.489
Debt	\$ 616,237	10.912	\$ 318,525	5.482	\$ 548,523	8.989	\$ 531,834	7.593	\$ 557,544	7.176
Library	\$ 337,668	5.979	\$ 348,529	5.999	\$ 365,036	5.983	\$ 420,249	6.000	\$ 420,249	5.409
Totals	\$ 3,937,923	69.727	\$ 4,067,658	70.005	\$ 4,275,456	70.065	\$ 4,906,211	70.044	\$ 4,901,077	63.074



Assessed Valuation with % Change over Previous Year



Value of Your Arkansas City Tax Dollar

MEDIAN MARKET VALUE OF ARKANSAS CITY HOME: **\$149,900**

To determine assessed valuation, multiply by 11.5%

$$\$149,900 \times 11.5\% = \$17,239$$

ASSESSED VALUATION: **\$ 17,239**

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

$$\$17,239 \times 0.063074 = \$1,087.34$$

CITY TAX LIABILITY = \$1,087.34



MONTHLY EXPENSE FOR CITY SERVICES

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

$$\$1,087.34 \text{ divided by } 12 = \$90.62 \text{ / month}$$

$$\$90.62 \text{ divided by } 30 = \$3.02 \text{ / day}$$

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 \$3.16/gallon would cost \$47.40

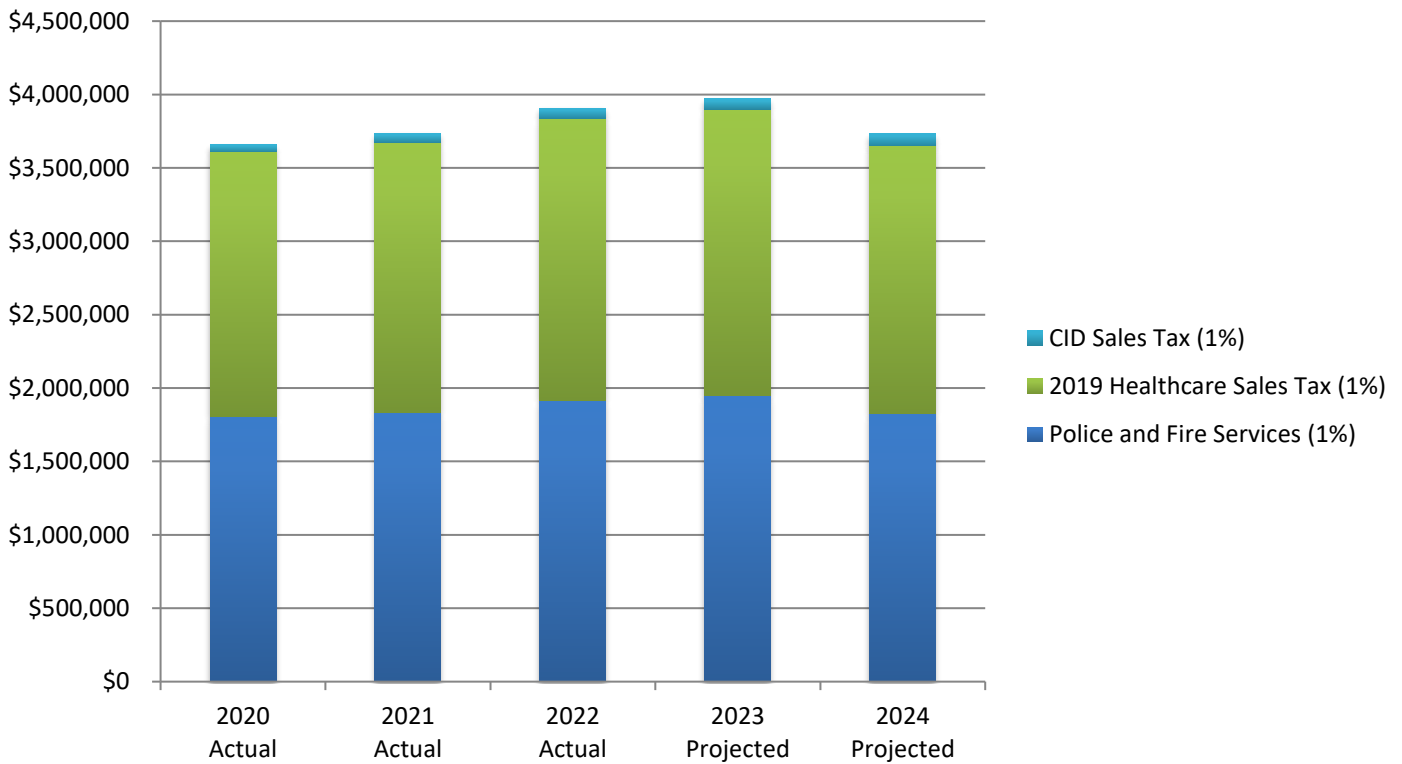
Digital cable television, high speed internet and cell phone service will cost the consumer \$250.00 per month, before taxes.

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

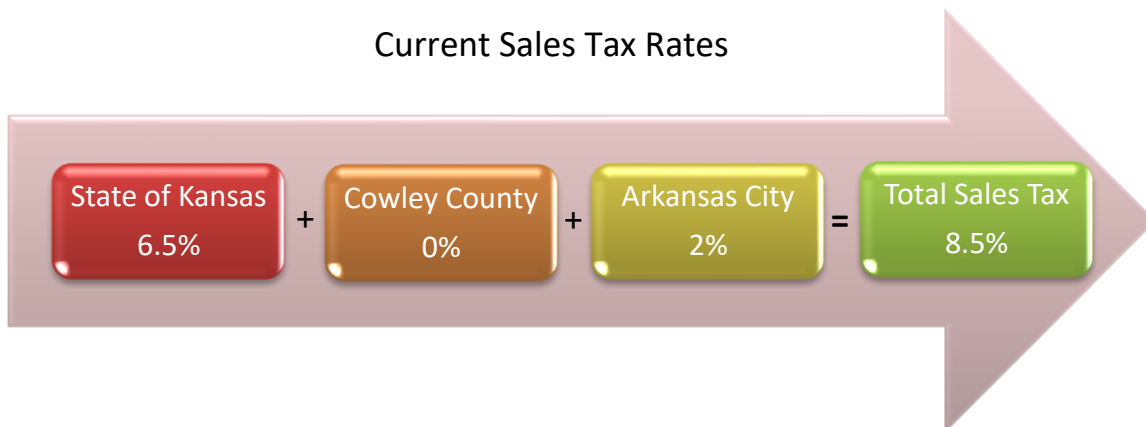
Sales Tax Collection

	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Police and Fire Services (1%)	\$1,805,442	\$1,836,649	\$1,918,336	\$1,950,000	\$1,825,000
2019 Healthcare Sales Tax (1%)	\$1,805,442	\$1,836,649	\$1,918,336	\$1,950,000	\$1,825,000
CID Sales Tax (1%)	\$51,940	\$63,751	\$71,079	\$70,000	\$85,000
Total Sales Tax Revenue	\$3,662,824	\$3,737,049	\$3,907,750	\$3,970,000	\$3,735,000

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



Current Sales Tax Rates



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SHORT TERM FACTORS AND 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.

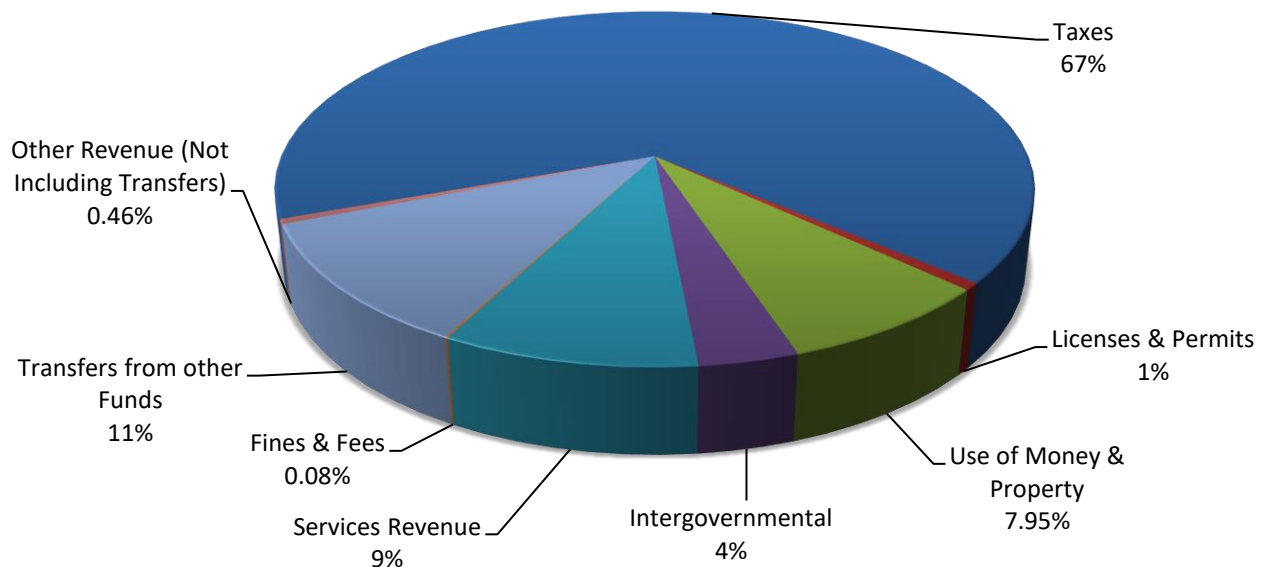
The 2024 Budget reflects months of analysis and meetings with the management team. The decisions reflected in our expenses are not designed to be the final word, but rather a guiding document for the upcoming year.

BUDGET FACTS

Revenue Projection Assumptions

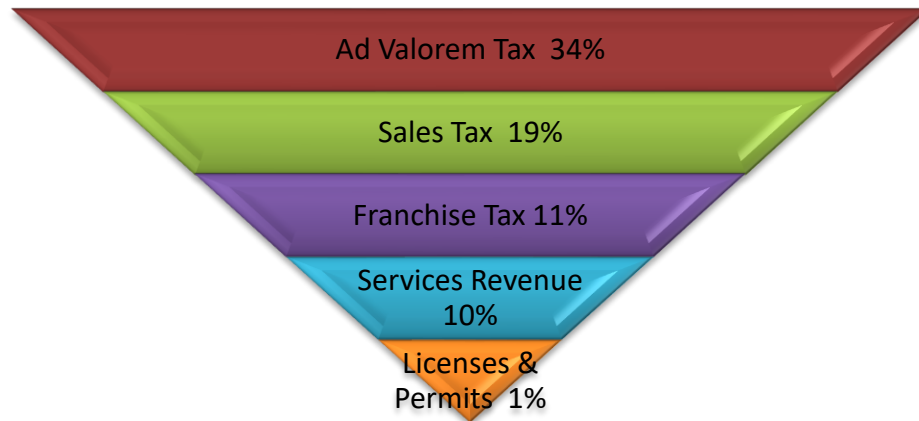
Revenue projections are the first, and perhaps, most critical step in the budget process. The Finance Director/Treasurer works in conjunction with the City Manager to effectively produce reasonable and accurate assumptions. Each revenue is evaluated separately to understand historical trends, flow patterns,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

FY2024 General Fund Revenues



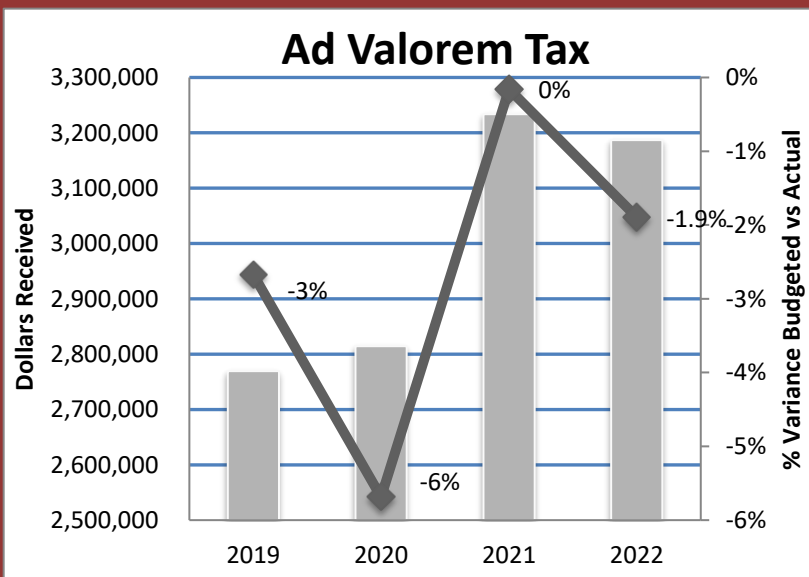
Major Revenue Sources Represent

75% of total revenues.



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

Ad Valorem Forecast Performance



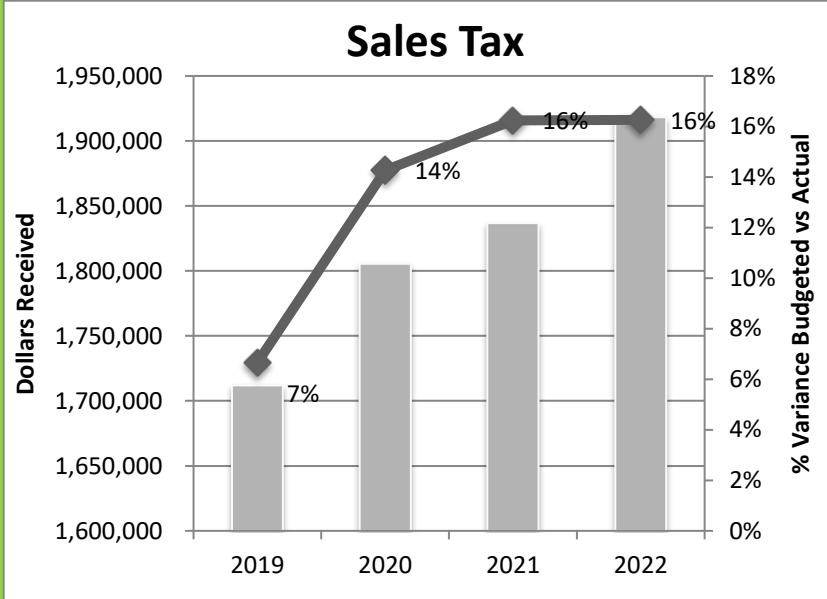
Ad Valorem Tax

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

The assessed valuation as of July 1st, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue. Arkansas City's estimated valuation for the 2024 budget year is \$77,788,608. This is an increase over the 2023 budget year by approximately \$7,742,540. This 11% increase was consistent throughout the state in response to an unprecedented housing market explosion in 2021 and 2022.

Taxes levied are based on a tax rate per \$1,000 of valuation. General Fund ad valorem was held revenue neutral, resulting in a slight decrease from \$3,954,128 in 2023 to \$3,928,690 in 2024. A 97.7% collection rate has been assumed based on historical trend.

Sales Tax Forecast Performance



Sales Tax

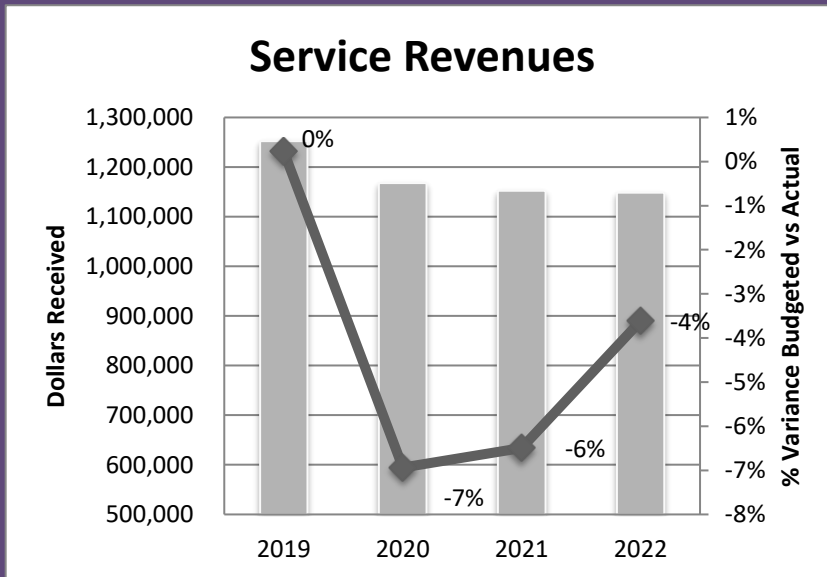
Arkansas City receives sales tax revenue from three different levies:

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

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

Overall sales tax collections were up 5% in 2022 from 2021, seeing no impact from the COVID 19 pandemic. Sales tax continues to remain consistent in 2023 and is estimated to bring in around \$1,950,000 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 2024, these revenues are projected to remain relatively flat from 2023 for a total of \$1,089,700.

Franchise Fee Forecast Performance

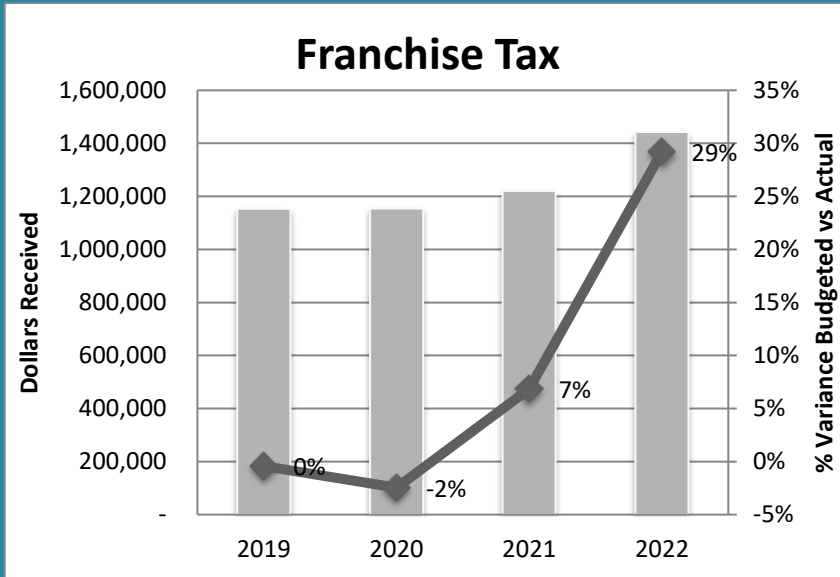
Franchise Fees

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

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

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

Franchise fees are projected to increase slightly from 2023 to 2024 for a total of \$1,238,500.



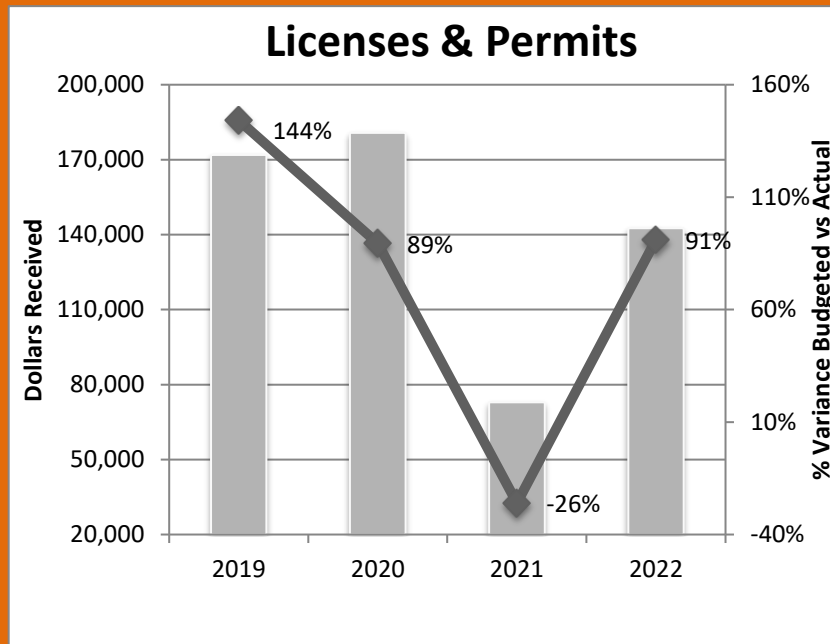
Licenses and Permits Forecast Performance

Licenses and Permits

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

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

These items are often times hard to budget for, as they tend to fluctuate and show little consistency from year to year. For that reason, the budget team takes a conservative approach to each of these revenues. 2024 projections are estimated to be \$76,100.

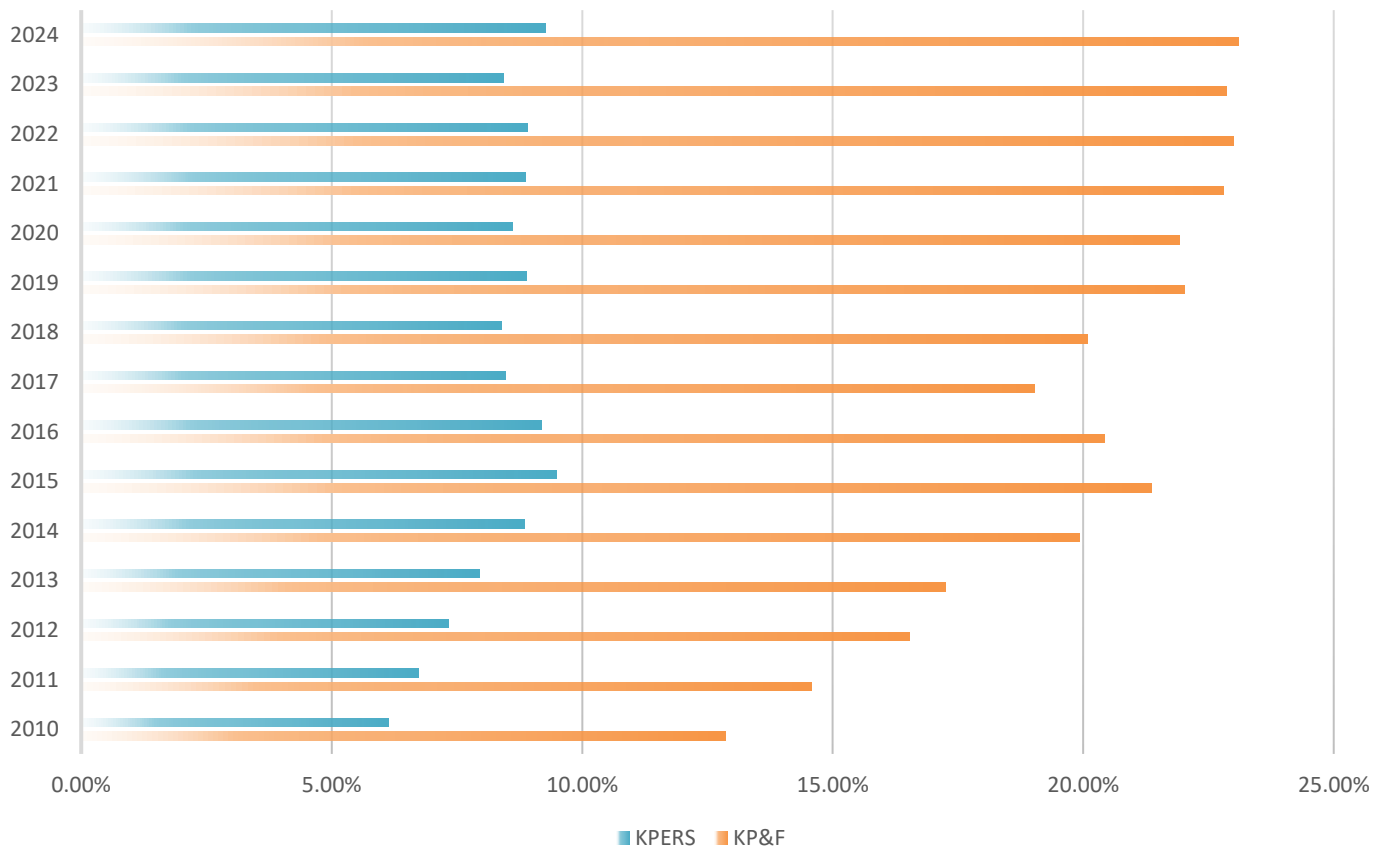


Expenditure Projection Assumptions

- **Staffing.** Staffing levels will increase by one position with the addition of a full-time Firefighter/EMT in 2024. Full-time equivalencies will be 133.89 with a total of 135 authorized positions organization wide.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are anticipated to come back from our providers at a decrease in premium rates for 2024 of approximately 2.3%. 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: new roof coating for the Northwest Community Center, inlet pipe rehabilitation, Mill Canal secondary pump rebuild, water well upgrades, waterline replacement, and downtown manhole and sanitary sewer line rehabilitation. 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 2024, the City has budgeted funds for equipment replacement with most being accounted for in the Fire/EMS department. Available resources and priority will always dictate what pieces of this plan are funded.
- **Fuel Costs.** Fuel costs have remained high over the past 12 months, after a significant spike in 2022. The 2024 costs are budgeted at \$345,950, a 7% increase over the 2023 estimates.
- **Debt Service.** Debt service principal and interest payments are scheduled to be \$2,461,836 in 2024 for payment on the 2020 GO Refunding and Improvement Bond, and the 2022 Strother Field GO Bond. The 2020 GO bond combined the 2013 GO Bond, as well as KDHE loans 2649 and 2813, resulting in a net savings of approximately \$2,427,454. The water fund will transfer \$1,489,775 to the Bond & Interest fund to cover its portion of the bond. Strother Field will pay \$394,011 directly to the City for their payment. The City also issued Taxable GO Bond Series 2023 in October of 2023. Payment for that bond will begin in 2025.
- **Employee Wages.** No COLA was included in the 2024 budget. Opportunity for merit increases in employee wages of up to 5% have been included. The 2023 budget year to date has had an average merit increase of 4.31%.
- **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 rate increase in 2024. 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 (%)
2010	12.86	6.14
2011	14.57	6.74
2012	16.54	7.34
2013	17.26	7.94
2014	19.92	8.84
2015	21.36	9.48
2016	20.42	9.18
2017	19.03	8.46
2018	20.09	8.39
2019	22.02	8.89
2020	21.93	8.61
2021	22.80	8.87
2022	22.99	8.90
2023	22.86	8.43
2024	23.10	9.26



Funds

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

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

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

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

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

Fund	Description
General Fund	The General Fund is the largest City fund and pays for the majority of basic municipal functions. The City Commission was asked to approve a \$14,115,945 General Fund budget for 2024, an increase from the \$13,389,936 budgeted in 2023. The General Fund collects all general revenues and pays the majority of City salaries. Approximately 66% of the general fund is used on personnel expenditures.
Bond and Interest	This fund is used to make principal and interest payments to retire City debt. Total expenditures in 2024 are budgeted at \$2,611,836, of which \$1,489,775 is transferred from the water fund to cover the KDHE loan portion of the debt, and \$394,011 is paid directly by Strother Field for the 2022 GO debt.
Library Fund	This fund is used to account for the operations of the Library, funded by property tax every year. This fund is governed by charter ordinance and is capped at a maximum of 6 mills. Because the Commission chose to remain revenue neutral for 2024, the Library will receive 5.402 mills in 2024.
Special Street and Highway Fund	The revenue for this fund is from the state gasoline tax. These monies are required by statute to be used specifically for construction and rehabilitation of City roadways. Total 2024 spending is budgeted at \$715,100.
Special Recreation	Kansas municipalities with a population of more than 6,000 receive 70% of the tax that the state collects from drinking establishments located within the city. This money is received quarterly from the state. 1/3 of the monies received by the city goes to each General Fund, Special Recreation, and Special Alcohol Fund. Monies received in the Special Recreation Fund can only be used for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities according to KSA 79-41a04.
Tourism Fund	This fund receives transient guest tax receipts from a 6% guest tax. These dollars will continue to be used for tourism as mandated by state statute.

Special Alcohol

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

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.

Municipalities Fight Addiction

This fund is required by the State of Kansas to accommodate distributions made on behalf of the Kansas Fights Addiction Act (KFAA). This money is recovered by the Attorney General’s Office and passed to participating cities to tackle substance abuse and help ensure addiction services are provided throughout the state.

CID Sales Tax

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

Healthcare Sales Tax

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

Unpledged Healthcare Sales Tax

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

Stormwater Fund The Stormwater Fund operates and maintains the Stormwater system which consists of catch basins, pipes, culverts, and open channels. This fund is supported by charges for service and transfers from the Sewer Fund. It is budgeted at \$443,070 for 2024.

Water Fund This fund is budgeted at \$5,937,448 in 2024 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. This fund is currently going through an in-depth rate analysis that will address current and future regulatory and capital needs.

Sewer Fund This fund operates off service revenues for wastewater treatment. Major upgrades to our wastewater treatment infrastructure began in 2022 and was completed in 2023. This was funded through the use of an SRF Loan, in addition to sewer rate adjustments. Expenditures are budgeted at \$2,976,359 in 2024.

Sanitation Fund Sanitation efficiencies continue to be analyzed and improved. The revenues in this fund were adjusted in 2023 as a result of a rate study, which will increase revenues for future sustainability. Expenditures are budgeted at \$1,882,780.

Non-Budgeted Funds:

Equipment Reserve To finance new and replace equipment per KSA 12-1,117.

Capital Improvement Funds to be used for improvement purposes.

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

Special Law Enforcement Trust Fund Depository for monies forfeited to the City relating to controlled substance investigations.

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



LONG RANGE FINANCIAL PLANNING AND CAPITAL IMPROVEMENTS



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Long Range Financial Planning

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

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

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

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

Each year, the Finance Division prepares multi-year financial models for the General Fund, Water Fund, and Sewer Fund. Combined, these three funds comprise more than 71% 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.

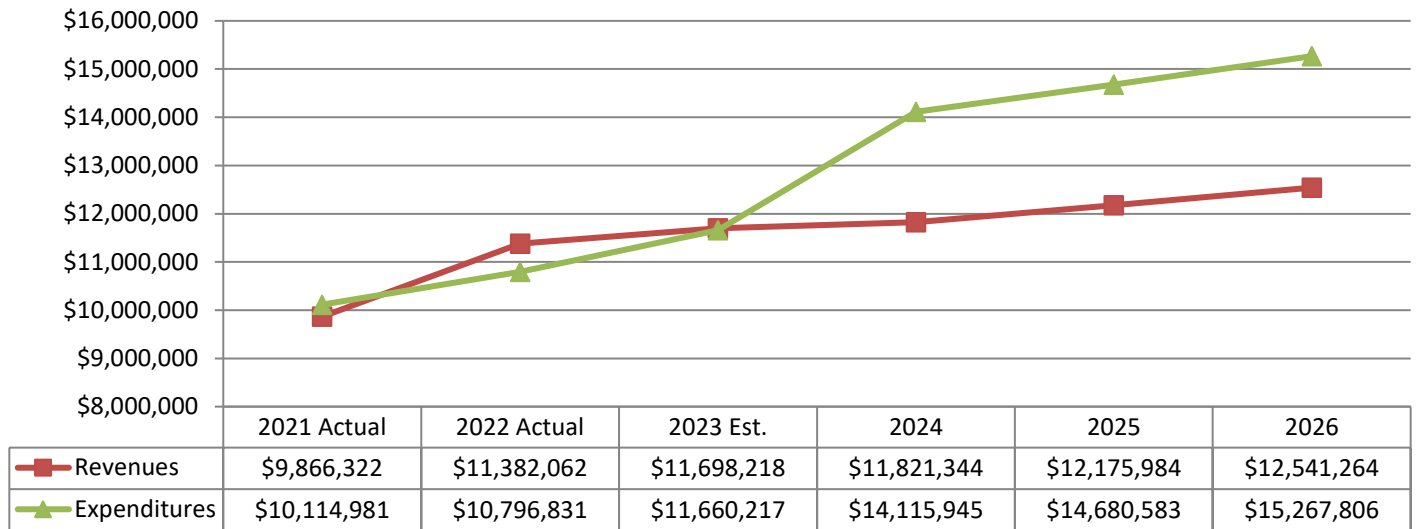
General Fund Assumptions

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

General Fund Revenue Assumptions	FY2024	FY2025	FY2026
Assessed Value % Annual Change	11%	3%	2%
Mill Levy	50.489	50.489	50.489
Sales Tax	2%	1%	1%
Franchise Tax	-2%	0%	-1%
Transfers from Other Funds	\$1,150,000	\$1,150,000	\$1,150,000
General Fund Expense Assumptions			
Personnel: % allocated for pay increases	4.31%	4.5%	4.6%
Utility Expenses	5%	3%	3%
Capital Improvements	\$35,000	\$262,500	\$190,000

For FY2024, the City expects an 11% increase in assessed valuation largely due to the unprecedented real estate market seen in years 2021 and 2022. In FY2025 the City is anticipating valuations to increase slightly, consistent with prior years. Personnel pay increases are budgeted based on the average merit increase for the prior year. This increase tends to remain fairly consistent.

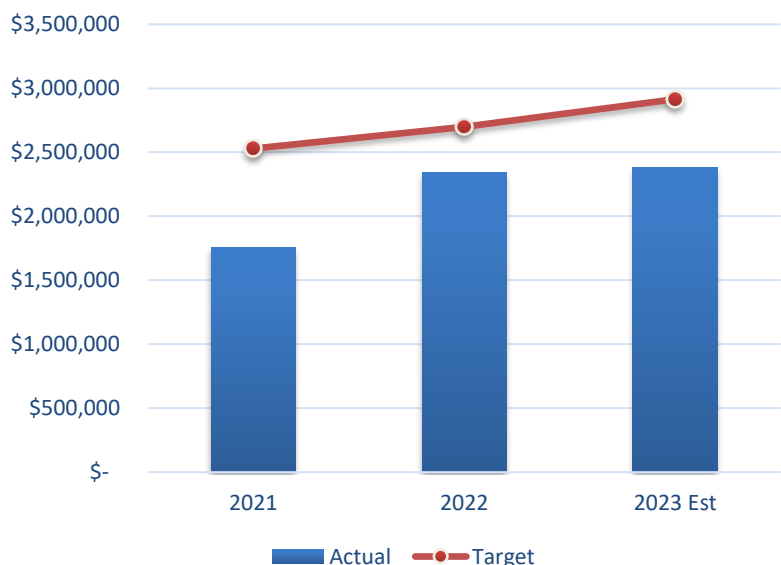
The following graph summarizes the revenue and expenditure projections for the General Fund for FY2023-2026, as well as historical data for FY2021 and 2022.



This model reflects the use of General Fund reserves to balance the budget in FY2024 and beyond. Revenues are estimated using a very conservative approach and will be adjusted according to current trends. Every year, expenses far outweigh revenues and must be monitored and adjusted during the budget process to bring them in line with revenue projections. These are challenges the City Commission face every year, as they must decide what has to be cut.

General Fund Reserves

It is the City’s goal, and suggested practice, to have approximately 90 days operating cash in reserves for the General Fund. The annual calculation is expected to generate a General Fund reserve target of 25% of budgeted General Fund expenditures. The following graph shows General Fund reserve balances in FY2021 through FY2022, and estimated reserve balances for FY2023. 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.

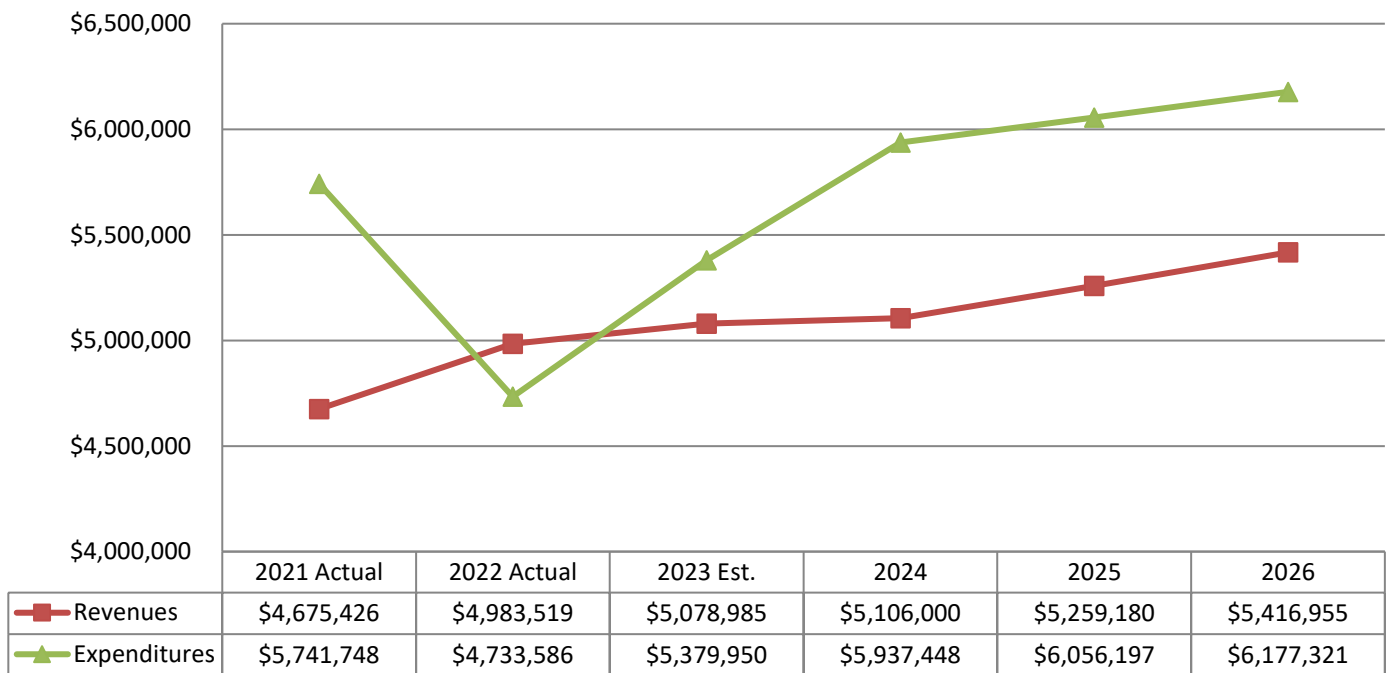


Water Fund Assumptions

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	FY2024	FY2025	FY2026
Water Receipts	2%	2%	2%
Water Fund Expense Assumptions			
Personnel: % allocated for pay increases	4.3%	4.5%	4.6%
Debt Service	\$1,489,775	\$1,485,650	\$1,485,625
Capital Improvements	\$800,000.00	\$7,000,000.00	\$2,600,000.00

The following graph summarizes the revenue and expenditure projections for the Water Fund for FY2023-2026, with historical data for FY2021-2022.



Water Fund Reserves

The Water Fund reserves continue to remain strong, with reserve levels estimated to be approximately 69% by the end of 2023. The recommendation is to have 180 days of operating cash on hand, or approximately 49% of expenditures. The reserves are estimated to exceed target levels in 2023 in anticipation of some upcoming capital projects. The City is currently undergoing a water rate study that will help address long-term capital needs.

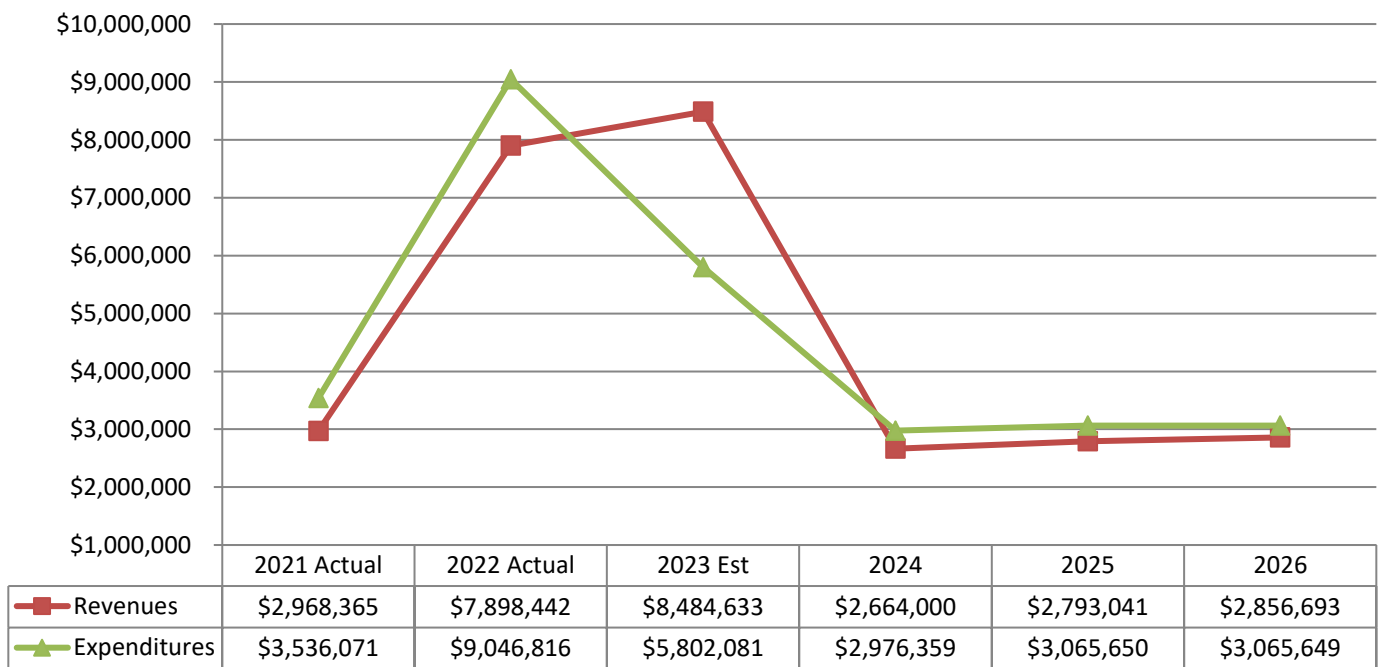


Sewer Fund Assumptions

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

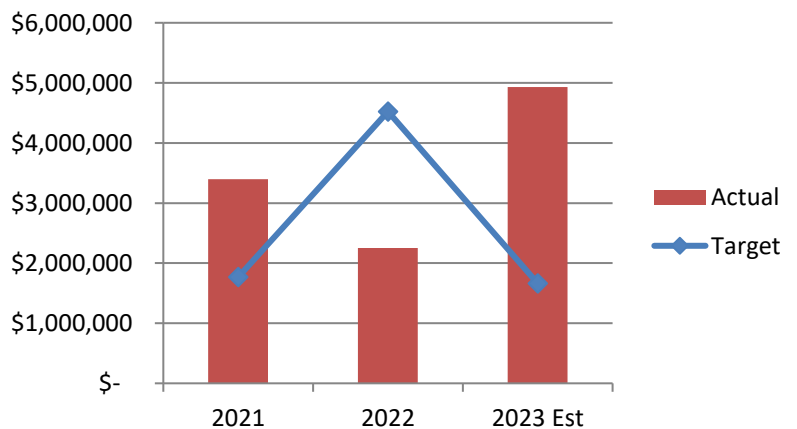
Sewer Fund Revenue Assumptions	FY2024	FY2025	FY2026
Sewer Receipts	11.75%	2.25%	2.25%
Sewer Fund Expense Assumptions			
Personnel: % allocated for pay increases	4.30%	4.50%	4.60%
Debt Service	\$541,484	\$541,484	\$541,484
Capital Improvements	\$450,000.00	\$1,620,000.00	\$320,000.00

The following graph summarizes the revenue and expenditure projections for the Sewer Fund for FY2023-2026, with historical data for FY2021-2022.



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 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 1.1 mills in the General Fund, 44% of Stormwater expenditures, 16% of Wastewater expenditures, and 14% of the Water expenditures. Our Commissioners are often faced with difficult spending decisions, and must prioritize which projects need to be completed and which projects will ultimately have to wait.

Our strong commitment to address these needs in the last five years and into the future is evident by the current projects in progress, as well as the construction of the sewer upgrades and administration building, completed in late 2023. The City has also undergone rate reviews on all three utility funds to ensure proper funding for current and future needs. 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 2024-2033, the 10-year Capital Improvement Plan by department formed by the CIP Committee, an explanation of each CIP item for 2024, and a list of the capital outlay budget.



CAPITAL IMPROVEMENT TEN YEAR SUMMARY
FISCAL YEAR 2024-2033

Project	Total	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-2033
Project Costs							
Neighborhood Services	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Fire Protection	218,700	-	147,200	71,500	-	-	-
Police Protection	-	-	-	-	-	-	-
Parks & Facilities	407,000	85,000	147,000	175,000	-	-	-
Stormwater	1,175,000	195,000	190,000	140,000	50,000	50,000	550,000
Water Quality	19,500,000	800,000	7,000,000	2,600,000	1,300,000	1,300,000	6,500,000
Wastewater Treatment	4,490,000	450,000	1,620,000	320,000	300,000	300,000	1,500,000
Sanitation	-	-	-	-	-	-	-
Street Improvement	16,516,000	-	2,228,000	258,000	13,130,000	-	900,000
TOTAL	43,256,700	1,580,000	11,432,200	3,664,500	14,880,000	1,750,000	9,950,000
Funding Sources							
General Fund	1,478,700	85,000	347,200	346,500	100,000	100,000	500,000
Stormwater Fund	1,175,000	195,000	190,000	140,000	50,000	50,000	550,000
Water Fund	12,800,000	800,000	1,600,000	1,300,000	1,300,000	1,300,000	6,500,000
Sewer Fund	4,490,000	450,000	1,620,000	320,000	300,000	300,000	1,500,000
Sanitation Fund	-	-	-	-	-	-	-
Special Highway Fund	791,000	-	333,000	108,000	215,000	-	135,000
KDHE Loan	6,700,000	-	5,400,000	1,300,000	-	-	-
Federal Grant	12,000,000	-	-	-	12,000,000	-	-
State Grant	3,822,000	50,000	1,942,000	150,000	915,000	-	765,000
Local Grant	-	-	-	-	-	-	-
Private Funding	-	-	-	-	-	-	-
GO Bond	-	-	-	-	-	-	-
TOTAL	43,256,700	1,580,000	11,432,200	3,664,500	14,880,000	1,750,000	9,950,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2024-2033

Project	CIP Score	Project Cost	Budget Year					
			FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-2033
<u>Neighborhood Services</u>								
Dangerous Structure Demolition	5.86	950,000	50,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Services Total		950,000	50,000	100,000	100,000	100,000	100,000	500,000
<u>Fire Protection</u>								
HVAC	6.90	94,000	-	94,000	-	-	-	-
Update Bunk Rooms	6.90	15,000	-	-	15,000	-	-	-
Mini Split Female Quarters	6.20	4,000	-	4,000	-	-	-	-
Building Bay Overhead Windows Replacement	6.20	19,200	-	19,200	-	-	-	-
Building Walls in North and South Bays Upgrade	4.67	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	-	-	-
Fire Protection Total		218,700	-	147,200	71,500	-	-	-
<u>Parks & Facilities</u>								
Playground Systems Upgrade - Wilson Park	4.67	100,000	-	100,000	-	-	-	-
NWCC Roof Coating	4.28	35,000	35,000	-	-	-	-	-
Playground Systems Upgrade - Pershing Park	4.67	75,000	-	-	75,000	-	-	-
Central Trail Phase I (Paris Park Pool to Birch Ave)	5.13	50,000	50,000	-	-	-	-	-
City Hall 2nd Floor Remodel	5.29	100,000	-	-	100,000	-	-	-
Central Trail Phase II (Birch Ave to Kansas Ave)	5.13	47,000	-	47,000	-	-	-	-
Parks & Facilities Total		407,000	85,000	147,000	175,000	-	-	-
<u>Stormwater</u>								
Inlet / SWS Pipe Rehabilitation	6.17	475,000	25,000	50,000	50,000	50,000	50,000	250,000
Madison Underpass Pump Replacement	5.66	40,000	-	40,000	-	-	-	-
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	50,000	-	-	50,000	-	-	-
Levee Certification	X	300,000	-	-	-	-	-	300,000
Stormwater Total		1,175,000	195,000	190,000	140,000	50,000	50,000	550,000

CAPITAL IMPROVEMENT TEN YEAR DETAIL
FISCAL YEAR 2024-2033

Project	CIP Score	Project Cost	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-2033
<u>Water Quality</u>								
Water Well Upgrades	8.24	3,000,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Waterline Replacement	8.22	9,500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bryant Tower Cleaning & Painting	6.55	300,000	-	300,000	-	-	-	-
Madison Avenue Booster Pump Station	6.61	1,700,000	-	400,000	1,300,000	-	-	-
Madison Avenue Redundant Waterline East Service	6.94	5,000,000	-	5,000,000	-	-	-	-
Water Quality Total		19,500,000	800,000	7,000,000	2,600,000	1,300,000	1,300,000	6,500,000
<u>Wastewater Treatment</u>								
East Kansas Ave Sanitary Sewer Line Extension	7.46	300,000	300,000	-	-	-	-	-
Edna Lift Station Rehabilitation	5.50	70,000	-	70,000	-	-	-	-
East Side Downtown Manhole/ Sanitary Sewer Rehabilitation (Walnut Ave to Adams Ave)	6.83	150,000	150,000	-	-	-	-	-
Manhole/Sanitary Sewer Rehabilitation	6.23	2,700,000	-	300,000	300,000	300,000	300,000	1,500,000
Goff Industrial Park Interceptor Sewer Replacement	6.46	1,200,000	-	1,200,000	-	-	-	-
Ag Lift Station Rehabilitation	5.65	50,000	-	50,000	-	-	-	-
Patterson Park Lift Station Rehabilitation	5.35	20,000	-	-	20,000	-	-	-
Wastewater Treatment Total		4,490,000	450,000	1,620,000	320,000	300,000	300,000	1,500,000
<u>Street Improvement</u>								
Summit St. Mill & Overlay (Radio Ln to Skyline)	6.12	800,000	-	800,000	-	-	-	-
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)	5.11	900,000	-	-	-	-	-	900,000
Street Improvement Total		16,516,000	-	2,228,000	258,000	13,130,000	-	900,000
CIP Total		43,256,700	1,580,000	11,432,200	3,664,500	14,880,000	1,750,000	9,950,000

2024 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:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000

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

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

Additional Comments:

Accounting Line 01-207-7115

(Completed by CIP Committee)

Project Score	5.86
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Northwest Community Center Roof Re-Coat



This project will re-coat the entire roof of the Northwest Community Center to extend the quality of the roof another 10-15 years.



Is the Proposed Project:

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

Yes	No
x	
	x

Project Cost: \$ 35,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$35,000	\$0	\$0	\$0	\$0	\$35,000

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

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

Additional Comments:

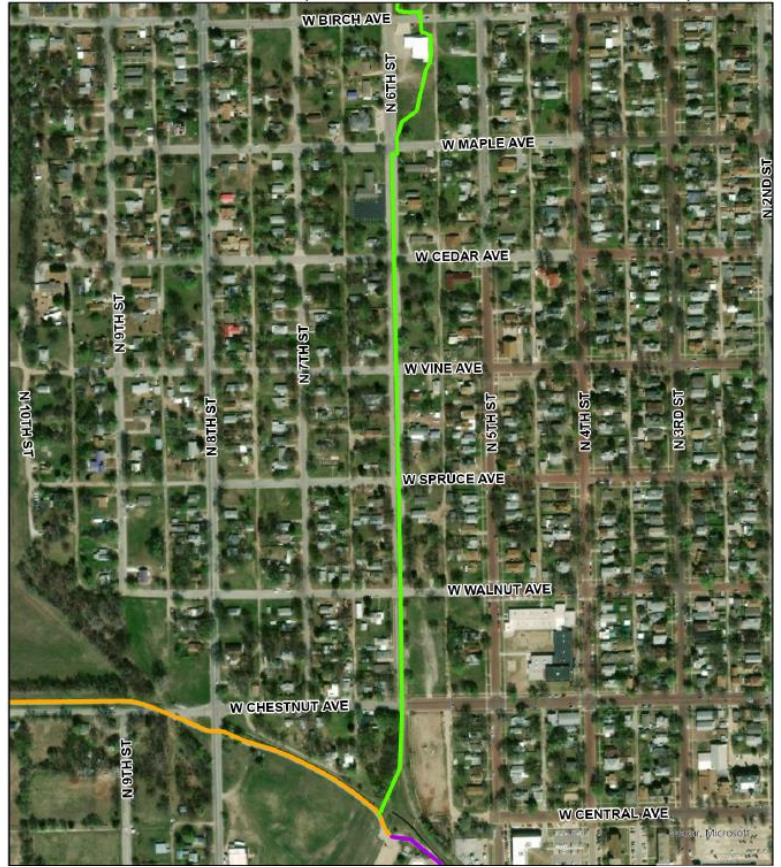
Accounting Line 01-530-7402

(Completed by CIP Committee)

Project Score	4.28
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Central Trail Phase 1 (Paris Park Pool to Birch Ave.)

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



Is the Proposed Project:

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

Yes	No
X	
	X

Project Cost: \$ 50,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$50,000	\$0	\$0	\$0	\$0	\$50,000

Proposed Funding Sources:						
KDOT TA Grant	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total	\$50,000	\$0	\$0	\$0	\$0	\$50,000

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

Additional Comments:

Fund 68

(Completed by CIP Committee)

Project Score	5.13
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Inlet/SWS Pipe Rehabilitation

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



Is the Proposed Project:

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

Yes	No
x	
	x

Project Cost: \$ 225,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$225,000

Proposed Funding Sources:						
Stormwater Fund	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$225,000
Total	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$225,000

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

Additional Comments:

Accounting Line 15-544-7402

(Completed by CIP Committee)

Project Score	6.17
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Mill Canal Secondary Pump Rebuild

The secondary pump is over 80 years old and in need of rebuilding. The primary pump was rebuilt in 2019.



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: \$ 170,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle Rebuild

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$170,000	\$0	\$0	\$0	\$0	\$170,000

Proposed Funding Sources:						
Stormwater Fund	\$170,000	\$0	\$0	\$0	\$0	\$170,000
Total	\$170,000	\$0	\$0	\$0	\$0	\$170,000

Operational Budget Impact:						
Maintenance Costs	\$0	\$0	\$3,000	\$3,000	\$3,000	\$9,000
Personnel Costs	\$0	\$0	\$500	\$500	\$500	\$1,500
Total	\$0	\$0	\$3,500	\$3,500	\$3,500	\$10,500

Additional Comments:

Accounting Line 15-544-7402

(Completed by CIP Committee)

Project Score	5.54
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Water Well Upgrades

Due to their age, the existing wells require extensive maintenance such as replacing the well pumps and are subject to flooding. New wells will be offset drilled next to the old wells and the pump houses' floor elevations raised to prevent flooding. The new well houses will be equipped with upgraded communication to the new Water Treatment Facility. Each new offset well will cost approximately \$500,000 with \$300,000 budgeted each year.



Is the Proposed Project:

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

Yes	No
x	
x	

Project Cost: \$ 1,500,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Proposed Funding Sources:						
Water Fund	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Operational Budget Impact:						
Maintenance Costs	\$1,000	\$1,000	\$1,000	\$2,000	\$2,000	\$7,000
Personnel Costs	\$300	\$300	\$300	\$500	\$500	\$1,900
Total	\$1,300	\$1,300	\$1,300	\$2,500	\$2,500	\$8,900

Additional Comments:

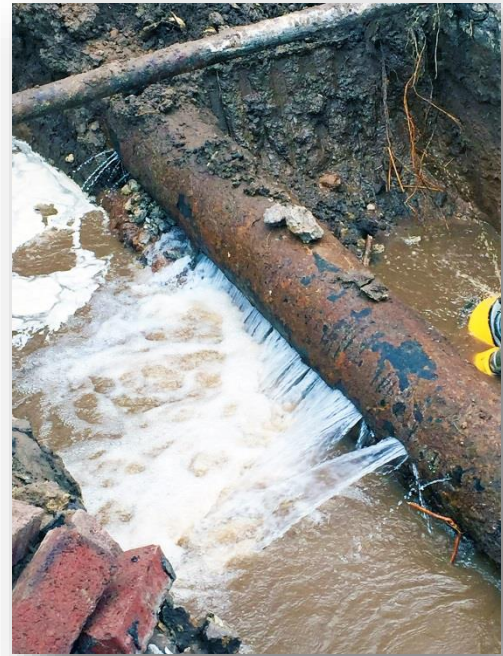
16-651-7402

(Completed by CIP Committee)

Project Score	6.94
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Waterline Replacement

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



Is the Proposed Project:

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

Yes	No
x	
x	

Project Cost: \$ 4,500,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,500,000

Proposed Funding Sources:						
Water Fund	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,500,000
Total	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,500,000

Operational Budget Impact:						
Maintenance Costs	\$500	\$500	\$500	\$750	\$750	\$3,000
Personnel Costs	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$8,500
Total	\$2,000	\$2,000	\$2,000	\$2,750	\$2,750	\$11,500

Additional Comments:

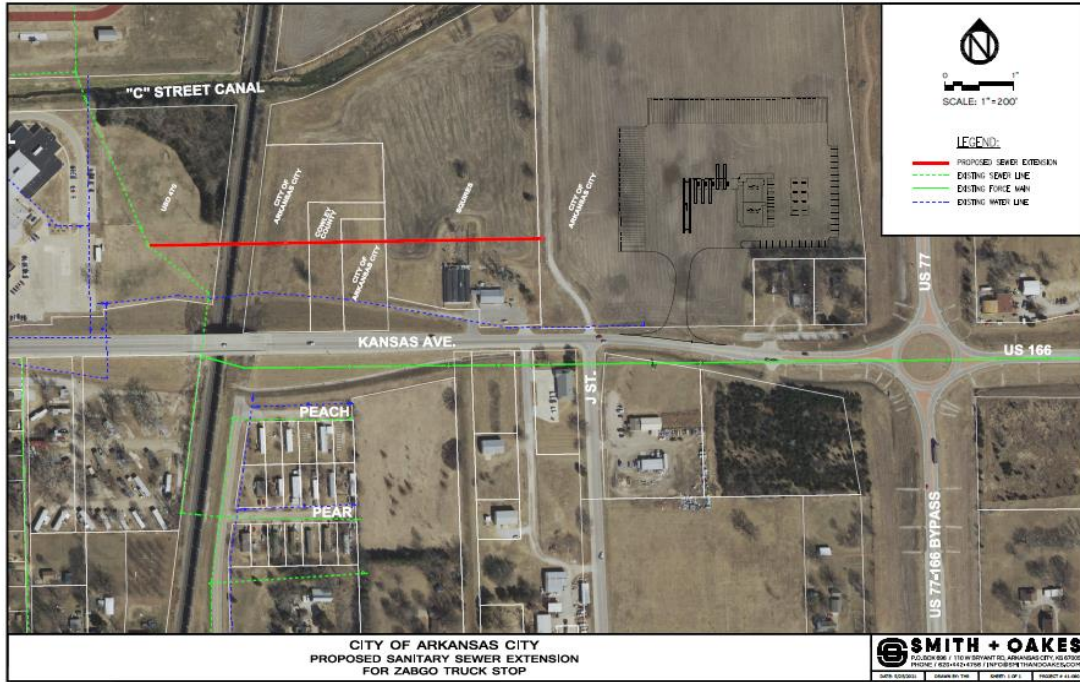
16-653-7402

(Completed by CIP Committee)

Project Score	6.98
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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:

	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Proposed Funding Sources:

Sewer Fund	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Operational Budget Impact:

Maintenance Costs	\$0	\$500	\$500	\$500	\$500	\$2,000
Personnel Costs	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Total	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000

Additional Comments:

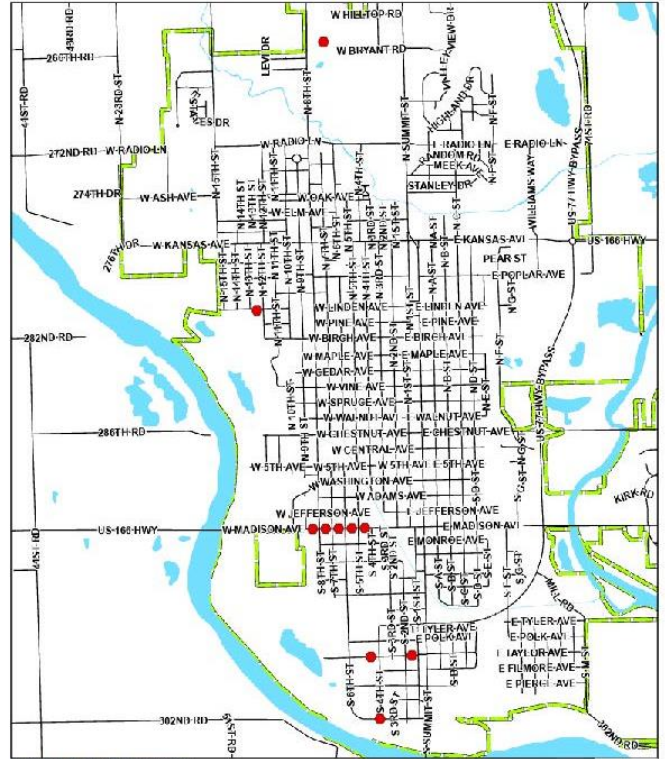
18-661-7402

(Completed by CIP Committee)

Project Score	7.46
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East Side Downtown Manhole/Sanitary Sewer Rehabilitation (Walnut Avenue to Adams Avenue)

The City's aging manholes and sanitary sewers infrastructure are in need of rehabilitation. Failure to rehab will lead to collapse, which will cause sewer leaching into the ground and surface collapse. This will address the east side downtown areas.



Is the Proposed Project:

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

Yes	No
X	
	X

Project Cost: \$ 150,000.00

Project Type: Repair Replace Add New
 Equip. Vehicle

Project Timing:						
	2024	2025	2026	2027	2028	Total
Annual Expenditures	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Proposed Funding Sources:						
Sewer Fund	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total	\$150,000	\$0	\$0	\$0	\$0	\$150,000

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

Additional Comments:

18-661-7402

(Completed by CIP Committee)

Project Score	5.23
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2024 CAPITAL OUTLAY BUDGET

GENERAL FUND			
Account	Department / Division	Item	Amount
01-310-7404	Fire Department	Engine/Tanker Loose Equipment	\$ 146,920.00
01-350-7405	Fire Department	(2) Zoll Cardiac Monitor/Defibrillators	\$ 95,000.00
01-421-7405	Police Department	Pisto6 Replacement	\$ 11,455.00
01-542-7405	Streets	UTV Enclosed Cab (Split with Stormwater)	\$ 15,000.00
General Fund Total			\$ 268,375.00

STORMWATER FUND			
Account	Department / Division	Item	Amount
15-544-7405	Stormwater	UTV Enclosed Cab (Split with Stormwater)	\$ 15,000.00
Stormwater Fund Total			\$ 15,000.00

WATER FUND			
Account	Department / Division	Item	Amount
Water Fund Total			\$ -

SANITATION FUND			
Account	Department / Division	Item	Amount
Sanitation Fund Total			\$ -

SPECIAL HIGHWAY FUND			
Account	Department / Division	Item	Amount
Special Highway Fund Total			\$ -

Total Capital Outlay Budget			\$ 283,375.00
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CITY DEBT



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City Debt Structure

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

Bond Ratings:

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

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

Current Indebtedness of the City

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

Debt Summary of City Debt

Long-Term Debt Obligations

For Period Ending December 31, 2024

Issue	Date of Issue	Date of Maturity	Original Amount of Issue	Interest Rate	Balance Ending 12/31/2023	FY 2024 Principal	FY 2024 Interest	Balance Ending 12/31/2024
General Obligation Bonds:								
<i>Paid with Tax Levies and Utility Collections</i>								
Series 2020	10/13/2020	8/1/2036	\$ 21,840,000	1.5% - 3.0%	\$ 16,960,000	\$ 1,695,000	\$ 372,825	\$ 15,265,000
<i>Paid by Strother Field</i>								
Series 2022	5/3/2022	9/1/2037	\$ 4,470,000	3.59%	\$ 4,290,000	\$ 240,000	\$ 154,011	\$ 4,050,000
<i>Paid with Tax Levies</i>								
Series 2023	11/2/2023	9/1/2039	\$ 515,000	5.35%-6.25%	\$ 515,000	\$ -	\$ 25,133	\$ 515,000
Revenue Bonds:								
<i>Paid with Sales Tax Collections</i>								
Public Building Commission 2019	7/23/2019	9/1/2044	\$ 17,630,000	3.0% - 5.0%	\$ 15,955,000	\$ 480,000	\$ 585,563	\$ 15,475,000
State Revolving Loans:								
<i>Paid with Wastewater User Fees</i>								
SRF KWPCRF C20 1812 01	12/9/2021	3/1/2043	\$ 9,500,000	.25% - 1.06%	\$ 9,291,483	\$ 421,140	\$ 22,966	\$ 8,870,342
Capital Leases:								
<i>Paid with Tax Levies</i>								
Ferrara Fire Truck	1/28/2019	8/1/2028	\$ 620,500	3.55%	\$ 332,016	\$ 61,781	\$ 11,327	\$ 270,235
Ravo Street Sweeper	3/16/2022	2/1/2025	\$ 127,500	1.87%	\$ 85,785	\$ 42,495	\$ 1,604	\$ 43,290
General Obligation Bonds:	19,830,000							
Revenue Bonds:	15,475,000							
State Revolving Loans:	8,870,342							
Capital Leases:	313,525							

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 \$26,226,388. The City's current debt percentage is 6.15%. 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)	\$ 87,421,294
Legal limitation of Bonded Debt (30% per KSA 10-308)	\$ 26,226,388
Outstanding General Obligation Debt	\$ 5,380,000
Additional Debt Capacity	\$ 20,846,388
Direct & Overlapping Debt	\$ 27,485,000
Population used to calculate Per Capita	11,923
Direct Debt Per Capita	\$ 451.23
Direct and Overlapping Debt Per Capita	\$ 1,231.55
Direct Debt as a Percentage of Assessed Valuation	6.15%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	16.80%

Taxing Body:	<u>Total Debt</u>		<u>City's Share</u>	
	Amount	Percent	Amount	Per Capita
Cowley County	\$ 8,875,000	20.75%	\$ 1,841,960	\$ 154.49
USD No. 470	\$ 13,230,000	56.40%	\$ 7,461,782	\$ 625.83
Cowley County Community College	\$ -	20.75%	\$ -	\$ -
Total Overlapping Debt	\$ 22,105,000		\$ 9,303,742	\$ 780.32
City of Arkansas City Direct Debt	\$ 5,380,000	100%	\$ 5,380,000	\$ 451.23
Direct and Estimated Overlapping Debt	\$ 27,485,000		\$ 14,683,742	\$ 1,231.55

Description of Indebtedness	Issue Date	Final Maturity	Original	Amount
			Principal Amount	Outstanding at 12/31/2023
G.O. Bonds Series 2020	10/13/2020	12/1/2032	\$ 2,170,000	\$ 575,000
Taxable GO Bond 2022	5/3/2022	9/1/2037	\$ 4,470,000	\$ 4,290,000
Taxable GO Bond 2023	11/2/2023	9/1/2039	\$ 515,000	\$ 515,000
Total				\$ 5,380,000

Debt Schedule:

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	Total
PRINCIPAL										
General Obligation Bonds:										
Series 2020	\$ 1,695,000	\$ 1,170,000	\$ 1,195,000	\$ 1,235,000	\$ 1,275,000	\$ 6,725,000	\$ 3,665,000	\$ -	\$ -	\$ 16,960,000
Series 2022 Taxable	\$ 240,000	\$ 250,000	\$ 255,000	\$ 265,000	\$ 275,000	\$ 1,535,000	\$ 1,470,000	\$ -	\$ -	\$ 4,290,000
Series 2023 Taxable	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 160,000	\$ 205,000	\$ 50,000	\$ -	\$ 515,000
Revenue Bonds:										
Public Building Commission 2019	\$ 480,000	\$ 505,000	\$ 530,000	\$ 560,000	\$ 585,000	\$ 3,375,000	\$ 4,095,000	\$ 4,775,000	\$ 1,050,000	\$ 15,955,000
State Revolving Loans:										
KWPCRF C20 1812 01	\$ 421,140	\$ 426,675	\$ 432,283	\$ 437,965	\$ 443,721	\$ 2,307,629	\$ 2,463,312	\$ 2,358,757	\$ -	\$ 9,291,483
Capital Leases:										
Ferrara Fire Truck	\$ 61,781	\$ 64,010	\$ 66,320	\$ 68,713	\$ 71,192	\$ -	\$ -	\$ -	\$ -	\$ 332,016
Ravo Street Sweeper	\$ 42,495	\$ 43,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,785
TOTAL PRINCIPAL PAYMENTS	\$ 2,940,417	\$ 2,483,975	\$ 2,503,603	\$ 2,591,678	\$ 2,674,913	\$ 14,102,629	\$ 11,898,312	\$ 7,183,757	\$ 1,050,000	\$ 47,429,284
INTEREST										
General Obligation Bonds:										
Series 2020	\$ 372,825	\$ 325,800	\$ 290,625	\$ 254,475	\$ 217,125	\$ 730,013	\$ 112,450	\$ -	\$ -	\$ 2,303,313
Series 2022 Taxable	\$ 154,011	\$ 145,395	\$ 136,420	\$ 127,266	\$ 117,752	\$ 433,313	\$ 134,625	\$ -	\$ -	\$ 1,248,782
Series 2023 Taxable	\$ 25,133	\$ 30,260	\$ 28,898	\$ 27,535	\$ 26,198	\$ 107,365	\$ 55,038	\$ 3,125	\$ -	\$ 303,550
Revenue Bonds:										
Public Building Commission 2019	\$ 585,563	\$ 561,563	\$ 536,313	\$ 509,813	\$ 481,813	\$ 1,980,213	\$ 1,288,563	\$ 619,975	\$ 32,813	\$ 6,596,625
State Revolving Loans:										
KWPCRF C20 1812 01	\$ 22,966	\$ 21,910	\$ 20,840	\$ 51,318	\$ 79,106	\$ 323,496	\$ 197,523	\$ 63,051	\$ -	\$ 780,210
Capital Leases:										
Ferrara Fire Truck	\$ 11,327	\$ 9,097	\$ 6,788	\$ 4,395	\$ 1,915	\$ -	\$ -	\$ -	\$ -	\$ 33,522
Ravo Street Sweeper	\$ 1,604	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,414
TOTAL INTEREST PAYMENTS	\$ 1,173,428	\$ 1,094,834	\$ 1,019,883	\$ 974,800	\$ 923,909	\$ 3,574,399	\$ 1,788,198	\$ 686,151	\$ 32,813	\$ 11,268,414
TOTAL PRINCIPAL & INTEREST	\$ 4,113,845	\$ 3,578,810	\$ 3,523,486	\$ 3,566,478	\$ 3,598,822	\$ 17,677,028	\$ 13,686,510	\$ 7,869,908	\$ 1,082,813	\$ 58,697,698

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

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

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

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

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

On November 2, 2023, the City issued Taxable General Obligation Bond Series 2023 for the purchase of 101.75 acres of land located in the northwest portion of the City. The bond carries an interest rate ranging from 5.35% to 6.25%, with a final maturity of September 1, 2039.



FUND SUMMARIES



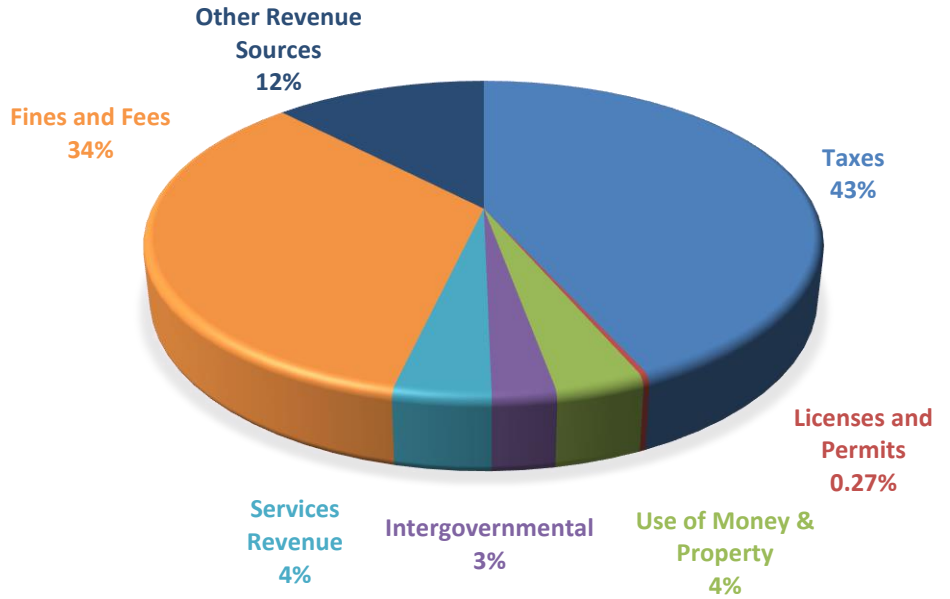
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Revenues and Expenditures

Where does the money come from?

2024 Budget Total Resources Available

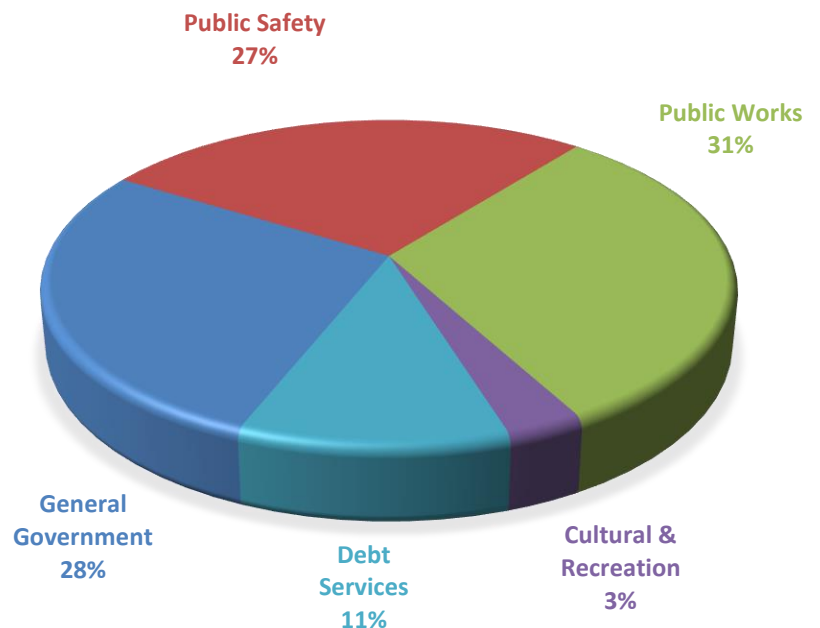
	<u>2024 Estimate</u>
Taxes	12,136,222
Licenses and Permits	76,100
Use of Money & Property	1,020,300
Intergovernmental	725,075
Services Revenue	1,106,700
Fines and Fees	9,599,300
Other Revenue Sources	3,425,186
Total	\$ 28,088,883



Where does the money go?

2024 Budget Total Expenditures by Function

	<u>2024 Estimate</u>
General Government	\$ 8,990,136
Public Safety	\$ 8,767,617
Public Works	\$ 10,157,404
Cultural & Recreation	\$ 1,028,973
Debt Services	\$ 3,566,972
Total	\$ 32,511,102

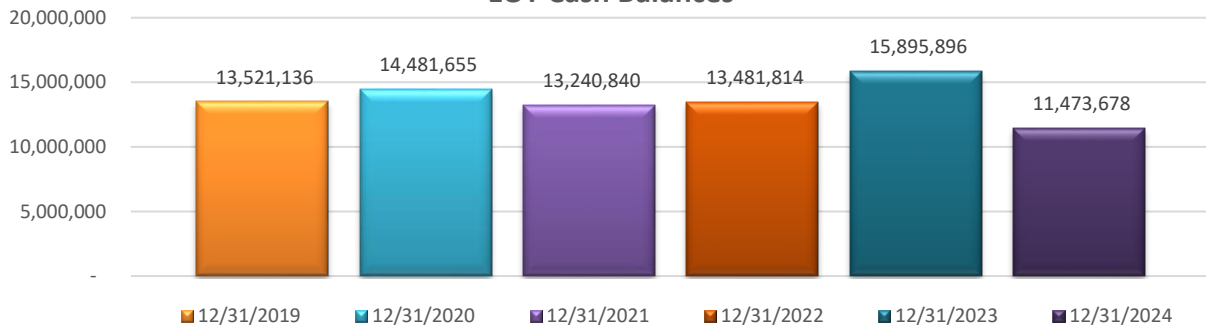


Fund Balances

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 2023 fund balances are expected to continue to show improved stability for the City. Audited financial statements are available on the City's website. Below is an all-funds summary of 2022-2024, including audited cash balances from 2020-2022, followed by a detail of each fund independently.

	Unencumbered Cash 01/01/2020	2020 Actual		Unencumbered Cash 12/31/2020	2021 Actual		Unencumbered Cash 12/31/2021
		Receipts	Expenditures		Receipts	Expenditures	
General Fund	1,126,587	10,484,755	9,574,682	2,036,660	9,866,322	10,148,316	1,754,666
Special Purpose Funds:							
Special Recreation and Parks	25,610	10,092	88	35,614	12,918	12,619	35,913
Special Street and Highway	684,792	363,067	262,377	785,482	576,414	584,011	777,885
Tourism	28,107	127,670	127,497	28,280	132,493	124,365	36,408
Special Alcohol	84,816	11,542	2,876	93,482	13,618	12,875	94,225
Library	-	372,485	372,485	-	392,710	392,710	-
Land Bank	-	1,000	14	986	8,000	200	8,786
Municipalities Fight Addiction	-	-	-	-	-	-	-
Healthcare Sales Tax	-	1,777,503	1,777,503	-	1,892,217	1,892,217	-
Unpledged Healthcare Sales Tax	79,091	339,850	229,415	189,526	313,063	290,704	211,885
CID Sales Tax	979	51,940	52,919	-	63,750	63,750	-
Non-Budgeted Funds:							
Special Law Enforcement Trust	15,733	16,464	21,053	11,144	611	8,215	3,540
Equipment Reserve	200,946	-	-	200,946	-	-	200,946
Capital Improvements Reserve	1,605,297	483,410	618,384	1,470,323	601,072	291,842	1,779,553
Bond and Interest Funds:							
Bond and Interest	129,681	23,781,576	23,657,235	254,022	426,166	567,080	113,108
Enterprise Funds:							
Water Utility	4,256,958	4,551,206	4,730,869	4,077,295	4,675,426	5,741,748	3,010,973
Sewer Utility	4,006,161	2,015,073	2,101,026	3,920,208	2,968,364	3,490,190	3,398,382
Sanitation Utility	1,130,301	1,531,590	1,575,855	1,086,036	1,557,286	1,203,611	1,439,711
Stormwater Utility	146,077	304,813	159,239	291,651	241,087	157,879	374,859
Total Financial Reporting Entity (Excluding Agency Funds)	13,521,136	46,224,036	45,263,517	14,481,655	23,741,517	24,982,332	13,240,840
Agency Funds:							
Municipal Court	6,175	74,296	64,548	15,923	84,185	86,129	13,979

EOY Cash Balances

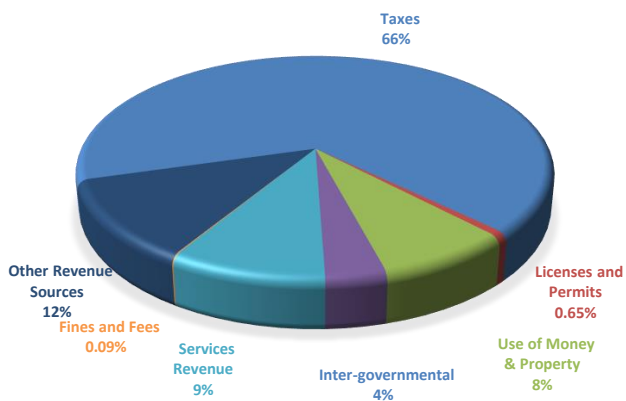


2022 Actual			2023 Estimated			2024 Budgeted		
Receipts	Expenditures	Unencumbered Cash 12/31/2022	Receipts	Expenditures	Unencumbered Cash 12/31/2023	Receipts	Expenditures	Unencumbered Cash 12/31/2024
11,382,062	10,796,831	2,339,897	11,698,218	11,660,217	2,377,898	11,738,046	14,115,944	-
13,412	8,173	41,152	14,128	-	55,280	15,145	70,425	-
858,332	1,138,513	497,704	1,040,100	1,024,183	513,621	663,380	715,100	461,901
148,104	125,590	58,922	160,001	116,001	102,922	170,000	272,922	-
14,762	27,846	81,141	16,453	1,000	96,594	15,145	111,739	-
399,465	399,465	-	457,542	457,542	-	454,974	454,974	-
9,240	1,075	16,951	-	500	16,451	5,000	21,451	-
2,853	-	2,853	26,900	500	29,253	30,000	59,253	-
2,103,194	2,103,194	-	2,330,000	2,330,000	-	2,500,000	2,500,000	-
283,608	495,493	-	208,400	76,000	132,400	120,400	252,800	-
71,079	71,079	-	70,000	70,000	-	85,000	85,000	-
-	-	3,540	-	-	3,540	-	-	3,540
-	16,200	184,746	-	-	184,746	-	-	184,746
4,472,838	3,429,266	2,823,125	-	-	2,823,125	-	-	2,823,125
6,531,201	6,535,925	108,384	2,480,757	2,465,798	123,343	2,488,493	2,611,836	-
4,983,550	4,733,616	3,260,907	5,078,985	5,379,950	2,959,942	5,106,000	5,937,448	2,128,494
7,898,443	9,046,817	2,250,008	8,484,633	5,802,081	4,932,560	2,664,000	2,976,359	4,620,201
1,545,152	1,605,814	1,379,049	1,538,000	1,797,323	1,119,726	1,788,500	1,882,780	1,025,446
246,213	187,637	433,435	245,300	254,240	424,495	244,800	443,070	226,225
40,963,508	40,722,534	13,481,814	33,849,417	31,435,335	15,895,896	28,088,883	32,511,101	11,473,678
55,401	48,227	21,153	-	-	21,153	-	-	21,153

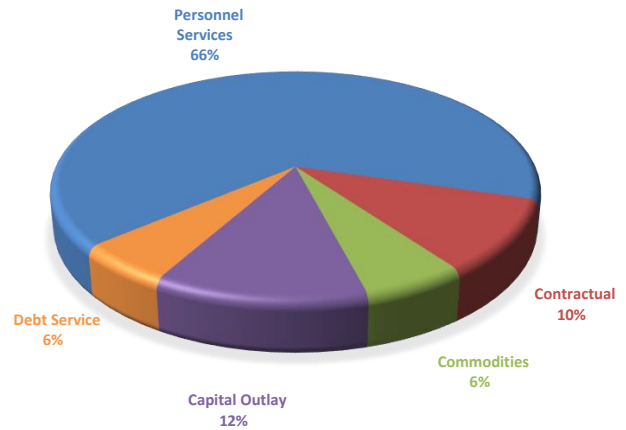
**General Fund- 01
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	1,126,587	2,036,660	1,754,666	1,808,936	2,339,898	2,377,899
Receipts:						
Taxes	6,593,334	7,245,915	7,592,380	7,613,325	8,190,796	7,817,871
Licenses and Permits	180,769	72,882	142,518	71,000	100,415	76,100
Use of Money & Property	41,943	49,121	471,290	882,200	87,500	939,900
Intergovernmental	861,431	500,999	544,426	432,575	500,871	425,075
Services Revenue	1,167,481	1,152,553	1,148,552	1,072,400	1,118,025	1,089,700
Fines and Fees	614	(14,877)	19,494	500	6,150	10,000
Other Revenue Sources	1,639,183	859,729	1,463,403	1,509,000	1,694,461	1,379,400
Total Receipts	10,484,755	9,866,322	11,382,062	11,581,000	11,698,218	11,738,046
Total Available	11,611,342	11,902,982	13,136,728	13,389,936	14,038,116	14,115,945
Expenditures:						
Personnel Services	6,846,027	7,297,024	7,840,804	9,143,753	8,511,794	9,263,775
Contractual	1,347,828	1,301,714	1,271,703	1,440,340	1,482,625	1,467,820
Commodities	610,789	599,053	690,598	824,980	923,930	841,880
Capital Outlay	630,021	810,508	607,097	1,277,000	514,255	1,744,820
Transfers	-	-	-	-	-	-
Debt Service	140,017	140,017	386,630	703,863	227,613	797,650
Total Expenditures	9,574,682	10,148,316	10,796,831	13,389,936	11,660,217	14,115,945
Receipts Over(Under) Expenditures	910,073	(281,994)	585,231	(1,808,936)	38,001	(2,377,899)
Unencumbered Cash December 31	2,036,660	1,754,666	2,339,898	-	2,377,899	-

2024 RECEIPTS



2024 EXPENDITURES



<u>Account</u>	<u>Account Name</u>	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
01 - GENERAL FUND							
4 - Revenue							
410 - Taxes							
01-100-4100	Neighborhood Revitalization	-81,221.28	-86,855.23	-82,764.91	-100,000.00	-110,000.00	-110,000.00
01-100-4101	Current Property Tax	2,814,305.74	3,233,565.46	3,186,625.36	3,861,453.00	3,862,788.00	3,839,986.00
01-100-4102	Motor Vehicle Tax	408,290.26	431,261.72	460,960.92	448,423.00	448,423.00	438,875.00
01-100-4103	RV Tax	3,396.14	3,981.33	4,109.68	4,102.00	4,102.00	3,955.00
01-100-4104	16/20 M Veh	6,986.04	7,674.11	9,445.62	7,983.00	7,983.00	1,410.00
01-100-4106	Delinquent Property Tax	132,772.84	173,391.53	126,722.64	115,000.00	115,000.00	115,000.00
01-100-4107	Excise Tax	23.77	17.33	6.96	0.00	0.00	0.00
01-100-4112	Compensating Use Tax	311,665.66	368,502.46	467,958.46	340,000.00	500,000.00	420,000.00
01-100-4121	Electric Franchise Tax	855,417.07	904,812.20	1,082,317.66	860,000.00	1,000,000.00	950,000.00
01-100-4122	Gas Franchise Tax	172,808.99	195,650.96	252,086.02	180,000.00	250,000.00	200,000.00
01-100-4123	Telephone Franchise Tax	8,404.63	6,587.78	5,376.06	4,000.00	4,000.00	3,500.00
01-100-4124	Cable TV Franchise Tax	118,222.85	113,129.46	103,338.46	90,000.00	100,000.00	85,000.00
01-100-4125	Liquor Enforcement Tax	10,092.07	12,918.11	13,412.25	14,128.00	13,500.00	15,145.00
01-100-4130	Current Special Assessments	26,726.68	44,629.37	44,448.78	38,236.00	45,000.00	30,000.00
01-310-4110	Sales Tax	1,336,027.38	1,359,120.03	1,419,568.37	1,300,000.00	1,450,000.00	1,350,000.00
01-421-4110	Sales Tax	469,415.02	477,528.63	498,767.25	450,000.00	500,000.00	475,000.00
	Taxes Totals:	6,593,333.86	7,245,915.25	7,592,379.58	7,613,325.00	8,190,796.00	7,817,871.00
420 - Licenses and Permits							
01-100-4231	Liquor Store Licenses	1,800.00	1,800.00	600.00	1,800.00	1,800.00	1,800.00
01-100-4232	Cereal Malt Beverage Lic.	400.00	2,550.00	0.00	1,600.00	2,000.00	1,000.00
01-100-4233	Class B Club License	400.00	1,800.00	800.00	1,600.00	1,000.00	800.00
01-100-4234	Other Business License	1,485.00	2,575.00	8,155.00	2,000.00	11,615.00	2,000.00
01-207-4235	Trades Licenses	32,265.00	24,845.00	33,085.00	24,000.00	24,000.00	33,000.00
01-207-4242	BPC Permits	134,418.75	29,312.00	92,228.00	30,000.00	50,000.00	30,000.00
01-310-4234	Other Business License	10,000.00	10,000.00	7,650.00	10,000.00	10,000.00	7,500.00
	Licenses and Permits Totals:	180,768.75	72,882.00	142,518.00	71,000.00	100,415.00	76,100.00
430 - Use of Money & Property							
01-100-4301	Lease Proceeds	0.00	0.00	396,301.68	825,000.00	0.00	880,400.00
01-100-4350	Interest Income	13,079.82	3,592.75	20,005.38	6,000.00	50,000.00	26,000.00
01-100-4351	Rental Of Farmland	7,942.50	9,833.00	7,015.00	8,000.00	7,000.00	7,000.00
01-100-4353	Ag Building Rental	3,570.00	13,164.00	20,692.50	15,000.00	5,500.00	3,500.00
01-100-4354	Other Property Rental	14,900.00	15,200.00	15,500.00	14,500.00	15,000.00	15,000.00
01-100-4355	Hogan Rental	900.00	3,400.00	6,025.00	1,200.00	5,000.00	3,500.00
01-530-4301	Lease Proceeds	0.00	0.00	0.00	10,000.00	0.00	0.00
01-770-4352	NWCC Rental	1,551.00	3,931.46	5,750.00	2,500.00	5,000.00	4,500.00
	Use of Money & Property Totals:	41,943.32	49,121.21	471,289.56	882,200.00	87,500.00	939,900.00
440 - Intergovernmental							
01-100-4461	Miscellaneous Grants	0.00	0.00	10,250.00	0.00	0.00	0.00
01-100-4462	State Connecting Links	22,685.61	22,654.38	22,669.99	22,575.00	22,575.00	22,575.00
01-207-4461	Miscellaneous Grants	0.00	11,000.00	0.00	0.00	0.00	0.00
01-310-4460	Federal Grants	0.00	29,906.19	17,511.51	0.00	0.00	0.00
01-310-4463	Rural Fire Fees	379,160.15	386,596.09	438,642.81	390,000.00	425,000.00	400,000.00
01-350-4461	Miscellaneous Grants	0.00	0.00	3,182.07	0.00	0.00	0.00
01-350-4464	EIG Grants	0.00	0.00	0.00	0.00	4,296.00	0.00
01-421-4461	Miscellaneous Grants	14,422.58	50,842.76	52,169.69	20,000.00	49,000.00	2,500.00
01-542-4461	Miscellaneous Grants	445,162.80	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Totals:	861,431.14	500,999.42	544,426.07	432,575.00	500,871.00	425,075.00
450 - Services Revenue							
01-100-4505	Misc Service Charge	10,218.67	10,266.36	10,147.29	7,500.00	7,500.00	7,500.00
01-100-4521	Restitution	49.35	0.00	0.00	0.00	0.00	0.00
01-204-4522	Court Fines	354,358.03	359,675.37	345,731.16	300,000.00	330,000.00	300,000.00
01-204-4524	Incarceration Fee	2,392.03	2,371.45	1,703.45	2,000.00	2,000.00	1,500.00
01-204-4528	Diversion	10,865.00	9,400.00	9,300.00	8,000.00	8,000.00	8,000.00
01-204-4529	Alcohol Evaluation	0.00	1.20	0.00	0.00	0.00	0.00
01-204-4531	Bond Forfeiture	4,250.00	6,379.00	619.00	1,500.00	5,125.00	5,500.00
01-204-4536	Court Appt'd Attorney Fees	129.51	293.99	1.00	0.00	0.00	0.00
01-204-4537	Probation Fees	64.00	176.00	120.00	100.00	100.00	0.00
01-204-4543	Drug Screen Fees (Court)	26.67	48.33	25.00	50.00	50.00	0.00
01-310-4501	County Ambulance Payments	191,100.00	195,130.00	0.00	0.00	0.00	0.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
01-310-4505	Misc Service Revenue	1,746.00	1,930.00	1,375.00	1,500.00	1,500.00	1,200.00
01-310-4510	Ambulance Service	560,637.53	536,297.64	0.00	0.00	0.00	0.00
01-350-4501	County Ambulance Payments	0.00	0.00	195,130.00	180,000.00	195,000.00	195,000.00
01-350-4510	Ambulance Service	0.00	0.00	561,164.97	550,000.00	550,000.00	550,000.00
01-421-4505	Misc Service Charge	2,020.00	2,400.00	3,120.00	2,000.00	2,000.00	2,000.00
01-530-4507	Park Fees	693.00	565.00	650.00	250.00	250.00	500.00
01-530-4521	Restitution	0.00	1,227.76	0.00	0.00	0.00	0.00
01-533-4512	Funeral Charges	24,315.00	16,525.00	13,400.00	15,000.00	12,000.00	14,000.00
01-533-4513	Cemetery Lot Sales	4,150.00	7,225.00	5,200.00	4,000.00	4,000.00	4,000.00
01-533-4514	Move/Set Stone Charges	420.00	1,340.00	830.00	500.00	500.00	500.00
01-533-4515	Relocate Charges	0.00	105.00	35.00	0.00	0.00	0.00
01-542-4521	Restitution	46.00	1,195.51	0.00	0.00	0.00	0.00
Services Revenue Totals:		1,167,480.79	1,152,552.61	1,148,551.87	1,072,400.00	1,118,025.00	1,089,700.00
460 - Fines and Fees							
01-207-4640	Property Maintenance	614.45	-14,877.43	19,494.30	500.00	6,150.00	10,000.00
Fines and Fees Totals:		614.45	-14,877.43	19,494.30	500.00	6,150.00	10,000.00
470 - Other Revenue Sources							
01-100-4700	Refund of Expenditure	11,805.48	10,267.14	2,001.88	0.00	94,041.00	0.00
01-100-4790	Miscellaneous Revenue	40,072.37	65,569.15	92,799.06	0.00	50,210.00	0.00
01-100-4810	Sale of Property	0.00	31,790.00	0.00	0.00	0.00	0.00
01-100-4902	Transfer From Water Fund	400,000.00	250,000.00	400,000.00	500,000.00	500,000.00	400,000.00
01-100-4903	Transfer From Sewer Fund	550,000.00	300,000.00	550,000.00	625,000.00	625,000.00	550,000.00
01-100-4904	Transfer from Sanitation Fund	200,000.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00
01-201-4700	Refund of Expenditure	14,788.77	835.00	0.00	0.00	0.00	0.00
01-203-4700	Refund of Expenditure	0.00	0.00	197.25	0.00	0.00	0.00
01-207-4700	Refund of Expenditure	150.00	518.90	322.50	0.00	600.00	0.00
01-207-4702	Insurance Recovery	0.00	4,057.51	0.00	0.00	0.00	0.00
01-207-4715	Service Fees	66,689.98	2,166.00	45,955.30	25,000.00	30,000.00	25,000.00
01-207-4881	Sale of Motor Vehicle	0.00	0.00	14,105.00	10,000.00	8,500.00	11,000.00
01-209-4700	Refund of Expenditure	-798.95	40.67	1,319.21	0.00	185.00	0.00
01-310-4700	Refund of Expenditure	73,000.58	2,586.57	1,128.79	0.00	700.00	0.00
01-310-4701	Contributions/Donations	500.00	0.00	1,650.00	0.00	2,500.00	0.00
01-310-4702	Insurance Recovery	0.00	0.00	14,945.01	0.00	0.00	0.00
01-310-4880	Sale of Materials	11,200.00	1,325.00	0.00	0.00	0.00	0.00
01-310-4881	Sale of Motor Vehicle	0.00	57,595.00	7,490.00	4,000.00	9,460.00	12,400.00
01-350-4881	Sale of Motor Vehicle	0.00	0.00	0.00	4,000.00	4,300.00	5,000.00
01-421-4700	Refund of Expenditure	49,584.91	35,639.85	11,209.69	50,000.00	54,000.00	50,000.00
01-421-4701	Contributions/Donations	149.48	2,598.75	3,187.00	0.00	920.00	0.00
01-421-4721	Canine Donations	0.00	0.00	0.00	0.00	1,400.00	0.00
01-421-4881	Sale of Motor Vehicle	0.00	0.00	3,240.00	28,000.00	19,000.00	21,000.00
01-530-4700	Refund of Expenditure	23,867.52	2,234.53	9,690.43	0.00	980.00	0.00
01-530-4701	Contributions/Donations	930.00	3,490.00	0.00	0.00	0.00	0.00
01-530-4702	Insurance Recovery	5,333.47	1,666.59	17,380.00	0.00	0.00	0.00
01-530-4880	Sale of Materials	88.20	3,369.42	634.75	0.00	33,480.00	0.00
01-530-4881	Sale of Motor Vehicle	0.00	16,167.50	29,190.00	23,000.00	0.00	45,000.00
01-533-4700	Refund of Expenditure	798.81	0.00	0.00	0.00	0.00	0.00
01-533-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	0.00	14,000.00
01-542-4700	Refund of Expenditure	136,814.84	20,757.38	8,249.63	0.00	250.00	0.00
01-542-4880	Sale of Materials	5,888.80	3,261.55	1,822.20	0.00	1,745.00	0.00
01-542-4881	Sale of Motor Vehicle	0.00	0.00	0.00	0.00	15,190.00	6,000.00
01-770-4700	Refund of Expenditure	13.17	0.00	0.00	0.00	0.00	0.00
01-770-4701	Contributions/Donations	0.00	0.00	5.65	0.00	0.00	0.00
01-774-4700	Refund of Expenditure	42,933.49	38,899.00	30,890.00	35,000.00	35,000.00	35,000.00
01-774-4701	Contributions/Donations	5,372.00	4,893.50	15,989.46	5,000.00	7,000.00	5,000.00
Other Revenue Sources Totals:		1,639,182.92	859,729.01	1,463,402.81	1,509,000.00	1,694,461.00	1,379,400.00
Revenue Totals:		10,484,755.23	9,866,322.07	11,382,062.19	11,581,000.00	11,698,218.00	11,738,046.00

<u>Account</u>	<u>Account Name</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Working Budget</u>	<u>2024 Adopted Budget</u>
5 - Expense							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	478.84	1,305.98	4,852.96	4,000.00	4,000.00	5,000.00
01-201-5204	Training/Seminars/Conferences	530.00	941.76	2,265.50	1,500.00	1,500.00	2,500.00
01-201-5205	Dues/Memberships	5,322.00	9,464.45	9,510.69	10,000.00	10,000.00	10,000.00
01-201-5206	Employee Appreciation	1,944.10	7,171.58	12,306.76	15,000.00	15,000.00	15,000.00
01-203-5100	Full Time Salary	402,448.70	352,732.57	341,989.98	441,728.00	420,000.00	492,436.00
01-203-5102	Overtime Salary	2,154.61	1,557.71	2,238.55	1,450.00	3,000.00	2,400.00
01-203-5103	SS/Medi Taxes	30,050.18	25,808.37	25,296.84	33,903.00	31,000.00	37,855.00
01-203-5106	KPERS	35,177.73	32,983.94	31,953.80	41,800.00	39,000.00	50,770.00
01-203-5111	Life Insurance	200.65	181.71	171.11	209.00	209.00	242.00
01-203-5112	Medical/Dental Insurance	39,917.17	46,616.82	50,533.48	95,899.00	62,000.00	83,065.00
01-203-5113	Unemployment Insurance	776.28	11.67	150.36	2,438.00	1,200.00	2,722.00
01-203-5114	Workers Comp	256.53	418.00	339.58	1,800.00	315.00	2,818.00
01-203-5201	Staffing Services	0.00	0.00	6,997.34	0.00	0.00	0.00
01-203-5202	Employment Services	840.10	230.11	1,042.13	300.00	600.00	300.00
01-203-5203	Travel/ Meals/ Lodging	592.75	3,813.81	8,715.82	5,500.00	6,000.00	7,000.00
01-203-5204	Training/Seminars/Conferences	928.00	2,723.20	4,512.98	2,500.00	12,000.00	10,000.00
01-203-5205	Dues/Memberships	2,348.87	3,436.40	8,759.63	3,500.00	8,000.00	6,500.00
01-203-5206	Employee Appreciation	730.31	1,050.00	0.00	0.00	0.00	0.00
01-203-5207	Moving Expenses	9,907.84	0.00	0.00	0.00	0.00	0.00
01-204-5100	Full Time Salary	33,070.43	60,983.56	52,494.66	57,950.00	80,000.00	43,218.00
01-204-5102	Overtime Salary	2,151.67	2,519.30	2,100.82	1,350.00	2,500.00	2,000.00
01-204-5103	SS/Medi Taxes	2,549.34	4,680.04	4,026.46	4,250.00	7,000.00	3,149.00
01-204-5106	KPERS	3,387.57	5,934.71	5,157.69	5,600.00	5,600.00	4,639.00
01-204-5111	Life Insurance	22.10	62.45	43.95	44.00	44.00	44.00
01-204-5112	Medical/Dental Insurance	5,771.79	12,397.57	10,787.22	11,855.00	19,000.00	16,967.00
01-204-5113	Unemployment Insurance	65.61	2.09	23.75	319.00	319.00	249.00
01-204-5114	Workers Comp	51.31	69.67	113.19	81.00	126.00	61.00
01-204-5203	Travel/ Meals/ Lodging	0.00	481.12	0.00	400.00	400.00	1,500.00
01-204-5204	Training/Seminars/Conferences	50.00	100.00	140.00	150.00	150.00	1,500.00
01-204-5205	Dues/Memberships	150.00	341.18	375.00	200.00	200.00	200.00
01-205-5114	Workers Comp	108.98	0.00	0.00	0.00	110.00	0.00
01-205-5203	Travel/ Meals/ Lodging	0.00	25.13	278.50	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	0.00	120.00	120.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	204.00	185.00	35.00	250.00	250.00	100.00
01-207-5100	Full Time Salary	127,921.15	162,870.92	186,168.08	200,650.00	185,000.00	211,313.00
01-207-5102	Overtime Salary	766.09	1,689.93	2,004.75	950.00	1,200.00	850.00
01-207-5103	SS/Medi Taxes	9,329.01	12,029.68	13,696.70	15,018.00	13,000.00	16,165.00
01-207-5106	KPERS	12,380.51	14,935.16	17,736.90	19,000.00	16,000.00	21,768.00
01-207-5111	Life Insurance	107.10	141.09	161.40	176.00	176.00	176.00
01-207-5112	Medical/Dental Insurance	40,990.43	42,926.61	53,069.50	55,783.00	52,000.00	49,930.00
01-207-5113	Unemployment Insurance	239.80	5.34	80.48	1,084.00	600.00	1,167.00
01-207-5114	Workers Comp	6,756.90	8,042.89	6,521.12	11,583.00	7,496.00	9,417.00
01-207-5202	Employment Services	280.70	404.50	16.70	200.00	600.00	200.00
01-207-5203	Travel/ Meals/ Lodging	407.53	728.96	2,048.78	2,500.00	2,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,270.45	2,944.50	2,582.79	2,000.00	2,000.00	2,000.00
01-207-5205	Dues/Memberships	1,630.48	894.36	1,164.82	1,700.00	1,700.00	1,700.00
01-207-5206	Employee Appreciation	138.30	0.00	0.00	0.00	0.00	0.00
01-209-5100	Full Time Salary	294,016.67	214,547.55	231,776.65	240,000.00	251,000.00	176,449.00
01-209-5102	Overtime Salary	4,030.91	5,749.40	3,805.49	4,000.00	5,300.00	6,000.00
01-209-5103	SS/Medi Taxes	21,498.64	15,573.06	16,946.28	18,216.00	20,000.00	13,957.00
01-209-5106	KPERS	26,636.32	20,548.47	21,956.76	22,455.00	24,500.00	18,719.00
01-209-5111	Life Insurance	167.45	133.41	138.24	132.00	132.00	88.00
01-209-5112	Medical/Dental Insurance	46,944.42	51,116.16	59,095.06	62,524.00	62,524.00	40,258.00
01-209-5113	Unemployment Insurance	556.03	6.97	100.34	1,310.00	200.00	1,003.00
01-209-5114	Workers Comp	359.14	278.67	169.79	331.00	189.00	249.00
01-209-5201	Staffing Services	0.00	0.00	693.23	0.00	0.00	0.00
01-209-5202	Employment Services	73.02	66.80	232.00	250.00	250.00	200.00
01-209-5203	Travel/ Meals/ Lodging	445.75	206.96	0.00	4,000.00	2,000.00	6,000.00
01-209-5204	Training/Seminars/Conferences	180.00	500.00	75.00	5,000.00	2,000.00	5,000.00
01-209-5205	Dues/Memberships	813.84	471.77	311.67	1,000.00	400.00	1,000.00
01-209-5206	Employee Appreciation	1,606.85	0.00	0.00	0.00	0.00	0.00
01-310-5100	Full Time Salary	1,107,717.52	1,182,544.77	1,337,027.35	1,562,989.00	1,380,000.00	1,461,472.00
01-310-5102	Overtime Salary	270,045.16	303,610.38	315,101.84	342,500.00	335,000.00	340,000.00
01-310-5103	SS/Medi Taxes	101,039.18	108,569.62	121,330.63	133,000.00	127,000.00	140,278.00

<u>Account</u>	<u>Account Name</u>	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
01-310-5105	Retirement	0.00	0.00	0.00	0.00	0.00	32,225.00
01-310-5106	KPERS	2,870.42	3,011.83	3,120.39	3,498.00	3,498.00	4,125.00
01-310-5107	KPF	279,818.47	300,225.43	341,951.97	419,500.00	350,000.00	407,210.00
01-310-5111	Life Insurance	964.39	1,019.18	1,090.56	1,101.00	1,101.00	1,145.00
01-310-5112	Medical/Dental Insurance	217,353.05	324,658.68	363,042.24	422,800.00	320,000.00	409,528.00
01-310-5113	Unemployment Insurance	2,615.39	48.67	719.42	9,281.00	8,000.00	10,085.00
01-310-5114	Workers Comp	40,390.78	52,243.56	37,910.25	65,542.00	51,055.00	62,606.00
01-310-5201	Staffing Services	61.92	0.00	22.95	0.00	0.00	0.00
01-310-5202	Employment Services	2,612.77	1,862.35	5,122.63	2,500.00	6,000.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	2,443.41	2,283.49	3,460.14	3,500.00	5,000.00	3,500.00
01-310-5204	Training/Seminars/Conferences	3,668.79	4,549.34	4,097.46	6,000.00	8,000.00	16,000.00
01-310-5205	Dues/Memberships	3,707.95	2,129.97	171.10	2,575.00	500.00	2,575.00
01-310-5206	Employee Appreciation	352.73	1,039.48	700.65	500.00	500.00	500.00
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	2,019.45	4,500.00	3,500.00	4,500.00
01-350-5204	Training/Seminars/Conferences	0.00	0.00	6,007.78	8,000.00	6,000.00	8,000.00
01-350-5205	Dues/Memberships	0.00	0.00	495.00	500.00	500.00	500.00
01-350-5206	Employee Appreciation	0.00	0.00	0.00	800.00	800.00	800.00
01-421-5100	Full Time Salary	1,533,286.54	1,506,697.16	1,489,914.52	1,824,881.00	1,720,000.00	1,836,353.00
01-421-5102	Overtime Salary	103,860.44	146,474.79	173,113.13	114,000.00	185,000.00	175,000.00
01-421-5103	SS/Medi Taxes	119,023.16	120,049.43	120,904.29	146,800.00	140,000.00	157,735.00
01-421-5105	Retirement	0.00	0.00	0.00	0.00	0.00	50,545.00
01-421-5106	KPERS	8,688.82	8,837.64	8,660.48	9,800.00	12,000.00	11,195.00
01-421-5107	KPF	307,900.89	324,026.91	344,853.75	387,037.00	375,000.00	388,856.00
01-421-5111	Life Insurance	1,329.16	1,212.48	1,271.04	1,409.00	1,409.00	1,409.00
01-421-5112	Medical/Dental Insurance	303,660.24	400,197.45	477,645.31	615,108.00	520,000.00	604,714.00
01-421-5113	Unemployment Insurance	3,080.89	53.82	716.88	10,303.00	5,000.00	11,340.00
01-421-5114	Workers Comp	34,115.88	42,239.62	30,911.72	51,934.00	34,708.00	57,044.00
01-421-5201	Staffing Services	17,197.44	37,363.25	39,793.01	25,000.00	41,000.00	40,000.00
01-421-5202	Employment Services	3,883.62	7,580.17	5,905.25	3,500.00	3,500.00	5,000.00
01-421-5203	Travel/ Meals/ Lodging	4,689.96	6,054.68	16,764.01	11,000.00	11,000.00	9,000.00
01-421-5204	Training/Seminars/Conferences	15,245.67	27,881.99	15,579.50	16,000.00	8,000.00	12,000.00
01-421-5205	Dues/Memberships	2,109.00	3,043.29	1,003.07	3,000.00	3,000.00	3,000.00
01-421-5206	Employee Appreciation	415.97	0.00	0.00	0.00	0.00	0.00
01-530-5100	Full Time Salary	258,870.96	282,999.37	301,643.75	332,606.00	312,000.00	343,976.00
01-530-5102	Overtime Salary	8,422.44	6,315.43	5,958.86	5,000.00	6,500.00	4,500.00
01-530-5103	SS/Medi Taxes	19,355.79	20,979.88	22,339.28	25,800.00	24,000.00	26,658.00
01-530-5106	KPERS	25,344.07	26,177.54	28,986.58	31,800.00	31,800.00	35,754.00
01-530-5111	Life Insurance	340.95	340.91	360.96	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	72,192.72	87,700.04	104,681.10	112,889.00	92,000.00	115,033.00
01-530-5113	Unemployment Insurance	500.63	9.39	132.21	1,807.00	1,807.00	1,917.00
01-530-5114	Workers Comp	6,195.24	6,680.82	5,702.49	10,081.00	7,174.00	11,655.00
01-530-5201	Staffing Services	0.00	464.39	20,886.66	18,000.00	18,000.00	25,000.00
01-530-5202	Employment Services	972.34	1,520.13	692.70	1,000.00	1,000.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	2.75	500.00	500.00	500.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	500.00	500.00	500.00
01-530-5205	Dues/Memberships	736.80	404.72	0.00	750.00	750.00	750.00
01-533-5100	Full Time Salary	75,524.93	78,860.79	85,886.50	91,491.00	91,491.00	96,668.00
01-533-5102	Overtime Salary	2,120.76	2,010.86	1,574.95	1,500.00	2,200.00	1,500.00
01-533-5103	SS/Medi Taxes	5,280.72	5,618.64	6,157.65	7,100.00	7,100.00	7,510.00
01-533-5106	KPERS	7,469.09	7,542.89	8,162.85	8,766.00	8,766.00	10,072.00
01-533-5111	Life Insurance	89.10	88.94	92.16	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	32,384.29	38,628.24	41,057.11	47,277.00	42,000.00	40,540.00
01-533-5113	Unemployment Insurance	136.53	2.52	36.46	500.00	500.00	540.00
01-533-5114	Workers Comp	2,600.96	3,311.36	2,460.70	4,305.00	2,751.00	4,625.00
01-533-5201	Staffing Services	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
01-533-5202	Employment Services	250.20	224.10	175.80	100.00	100.00	100.00
01-533-5205	Dues/Memberships	119.00	220.18	-80.54	120.00	120.00	120.00
01-542-5100	Full Time Salary	252,614.20	235,134.80	253,828.35	274,188.00	298,000.00	334,504.00
01-542-5102	Overtime Salary	7,549.08	8,120.99	6,134.11	9,250.00	8,000.00	6,000.00
01-542-5103	SS/Medi Taxes	18,893.00	17,777.60	19,170.33	23,000.00	24,000.00	26,049.00
01-542-5105	Retirement	0.00	0.00	0.00	20,415.00	0.00	0.00
01-542-5106	KPERS	25,028.51	22,287.22	24,487.12	28,400.00	30,000.00	34,936.00
01-542-5111	Life Insurance	268.82	248.82	245.58	282.00	282.00	304.00
01-542-5112	Medical/Dental Insurance	60,562.18	65,056.11	70,009.56	84,394.00	89,000.00	95,169.00
01-542-5113	Unemployment Insurance	488.23	7.95	113.46	1,615.00	1,615.00	1,873.00
01-542-5114	Workers Comp	11,483.96	18,496.05	11,693.66	13,949.00	10,805.00	15,610.00

<u>Account</u>	<u>Account Name</u>	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
01-542-5201	Staffing Services	35,876.89	58,916.83	96,836.89	50,000.00	52,000.00	58,000.00
01-542-5202	Employment Services	1,282.99	2,916.73	3,518.68	3,000.00	1,000.00	3,000.00
01-542-5203	Travel/ Meals/ Lodging	84.25	205.08	149.75	100.00	100.00	100.00
01-542-5204	Training/Seminars/Conferences	0.00	0.00	125.00	250.00	250.00	1,600.00
01-542-5205	Dues/Memberships	427.96	505.90	35.00	500.00	500.00	500.00
01-770-5100	Full Time Salary	32,408.21	34,043.16	36,531.64	39,094.00	39,094.00	40,822.00
01-770-5102	Overtime Salary	1,101.89	713.09	604.09	1,125.00	1,125.00	1,000.00
01-770-5103	SS/Medi Taxes	2,465.12	2,563.24	2,754.54	3,000.00	3,000.00	3,123.00
01-770-5106	KPERS	3,223.44	3,242.35	3,439.86	3,692.00	3,692.00	4,188.00
01-770-5111	Life Insurance	28.75	28.84	28.76	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,985.40	5,991.83	6,949.01	7,352.00	7,352.00	7,659.00
01-770-5113	Unemployment Insurance	63.63	1.14	16.22	215.00	215.00	230.00
01-770-5114	Workers Comp	971.14	1,175.07	868.48	1,365.00	923.00	1,399.00
01-774-5100	Full Time Salary	112,556.31	108,125.82	99,720.46	129,331.00	125,000.00	127,014.00
01-774-5102	Overtime Salary	2,844.37	3,185.03	10,166.57	3,200.00	8,000.00	10,000.00
01-774-5103	SS/Medi Taxes	7,764.51	7,532.75	7,666.38	10,000.00	10,000.00	10,482.00
01-774-5106	KPERS	11,100.99	10,271.76	10,412.65	12,300.00	12,300.00	14,058.00
01-774-5111	Life Insurance	133.65	118.56	111.36	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	36,894.66	40,370.20	36,514.47	62,014.00	45,000.00	40,258.00
01-774-5113	Unemployment Insurance	200.86	3.37	45.41	702.00	702.00	754.00
01-774-5114	Workers Comp	703.23	906.61	675.59	1,116.00	2,103.00	1,825.00
01-774-5201	Staffing Services	18,624.63	24,005.60	22,402.64	25,000.00	30,000.00	25,000.00
01-774-5202	Employment Services	122.65	50.10	276.40	200.00	200.00	200.00
01-774-5204	Training/Seminars/Conferences	284.00	0.00	0.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	197.00	247.36	46.66	200.00	200.00	200.00
Personnel Services Totals:		6,846,026.59	7,297,023.59	7,840,803.71	9,143,753.00	8,511,794.00	9,263,775.00
600 - Contractual							
01-100-6102	Electricity	13,921.69	13,766.31	16,018.97	15,000.00	15,000.00	16,500.00
01-100-6103	Natural Gas	2,042.59	2,051.04	2,369.15	5,500.00	4,500.00	4,000.00
01-100-6212	Payments to Contractors	1,200.00	1,200.00	4,660.06	4,500.00	4,500.00	4,500.00
01-100-6214	Other Professional Services	520.00	1,013.90	13,280.53	750.00	3,500.00	5,000.00
01-100-6215	Other Insurances	63,884.32	74,115.97	66,466.43	80,000.00	90,000.00	75,000.00
01-201-6210	Legal Services	3,000.00	108.00	0.00	500.00	500.00	500.00
01-201-6214	Other Professional Services	24,859.00	19,704.76	21,828.69	23,000.00	23,000.00	25,000.00
01-201-6216	Fidelity Bonds	0.00	225.00	0.00	0.00	0.00	250.00
01-201-6217	Contributions	156,945.92	166,215.24	150,200.00	171,510.00	171,510.00	141,510.00
01-201-6301	Advertising	4,340.49	13,559.46	6,267.15	5,000.00	2,000.00	7,500.00
01-203-6104	Telephone	2,938.03	5,715.33	4,766.44	3,500.00	6,600.00	5,500.00
01-203-6105	Other Utility Services	0.00	0.00	119.73	0.00	0.00	0.00
01-203-6214	Other Professional Services	2,954.72	33,505.32	14,924.75	4,000.00	8,000.00	8,000.00
01-203-6216	Fidelity Bonds	0.00	0.00	237.55	0.00	0.00	0.00
01-203-6301	Advertising	550.40	625.00	840.01	750.00	750.00	800.00
01-203-6302	Equipment Rental	4,522.97	5,446.26	4,457.27	5,000.00	6,000.00	5,000.00
01-204-6104	Telephone	489.67	914.10	705.27	700.00	1,100.00	800.00
01-204-6210	Legal Services	0.00	0.00	736.00	150.00	600.00	500.00
01-204-6213	Translation Services	1,429.70	1,887.55	1,979.04	2,000.00	3,400.00	2,200.00
01-204-6214	Other Professional Services	216.70	50.35	0.00	250.00	250.00	250.00
01-204-6216	Fidelity Bonds	0.00	0.00	0.00	0.00	0.00	75.00
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	48,310.01	52,000.00	52,484.00	52,000.00	55,000.00	55,000.00
01-205-6210	Legal Services	77,679.56	95,936.50	98,854.00	94,000.00	100,000.00	100,000.00
01-205-6214	Other Professional Services	126.00	0.00	0.00	200.00	200.00	200.00
01-207-6102	Electricity	78.42	129.30	27.00	500.00	0.00	500.00
01-207-6104	Telephone	7,001.40	8,867.81	4,343.36	7,300.00	5,500.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	320.08	600.00	0.00	600.00
01-207-6212	Payments to Contractors	0.00	3,310.02	35.00	0.00	2,100.00	0.00
01-207-6214	Other Professional Services	35,175.85	31,142.58	14,903.55	25,000.00	25,000.00	25,000.00
01-207-6215	Other Insurances	2,292.13	2,722.99	3,293.54	4,500.00	4,500.00	4,500.00
01-207-6301	Advertising	58.94	211.01	1,427.20	60.00	400.00	60.00
01-209-6104	Telephone	9,050.55	12,999.66	5,642.02	5,000.00	7,000.00	6,400.00
01-209-6105	Other Utility Services	20,622.87	20,125.03	19,879.46	22,500.00	22,500.00	21,000.00
01-209-6211	Auditing	15,690.00	13,960.00	21,735.00	21,370.00	17,015.00	17,725.00
01-209-6214	Other Professional Services	7,317.82	7,249.05	18,120.51	15,000.00	10,000.00	20,000.00
01-209-6215	Other Insurances	-146.00	0.00	0.00	100.00	0.00	0.00
01-209-6216	Fidelity Bonds	109.84	0.00	0.00	0.00	0.00	100.00

<u>Account</u>	<u>Account Name</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Working Budget</u>	<u>2024 Adopted Budget</u>
01-209-6217	Contributions	4,300.00	0.00	0.00	0.00	0.00	0.00
01-209-6301	Advertising	405.12	536.34	740.41	700.00	700.00	750.00
01-209-6302	Equip Rental/Maintenance Contract	16,634.76	6,208.92	7,724.65	7,500.00	6,000.00	6,000.00
01-209-6303	License Fees	365.50	0.00	0.00	400.00	400.00	0.00
01-209-6305	Service Charges	5,596.29	5,935.25	7,200.61	6,500.00	8,500.00	9,000.00
01-310-6102	Electricity	12,689.67	14,076.32	16,177.60	15,000.00	15,000.00	15,000.00
01-310-6103	Natural Gas	5,871.45	5,383.81	8,810.25	11,000.00	11,000.00	11,000.00
01-310-6104	Telephone	4,338.32	8,308.62	8,764.56	10,000.00	10,000.00	10,000.00
01-310-6105	Other Utility Services	2,062.80	1,907.90	1,636.88	1,000.00	1,000.00	1,000.00
01-310-6214	Other Professional Services	8,484.74	22,431.00	9,202.55	3,000.00	25,000.00	3,000.00
01-310-6215	Other Insurances	16,454.24	18,763.00	16,778.46	24,000.00	24,000.00	24,000.00
01-310-6218	Claims/Losses	2,252.00	0.00	15,945.01	0.00	0.00	0.00
01-310-6223	Billing Services	32,485.40	33,334.94	0.00	0.00	0.00	0.00
01-310-6301	Advertising	10.00	53.99	2,847.00	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	4,972.28	10,983.08	3,743.98	6,500.00	7,000.00	6,500.00
01-310-6303	License Fees	720.50	1,483.38	201.00	0.00	0.00	0.00
01-350-6105	Other Utility Services	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
01-350-6214	Other Professional Services	0.00	0.00	18,805.00	25,000.00	25,000.00	25,900.00
01-350-6223	Billing Services	0.00	0.00	40,103.83	50,000.00	50,000.00	50,000.00
01-350-6302	Equipment Rental	0.00	0.00	9,330.00	12,000.00	12,000.00	12,000.00
01-350-6303	License Fees	0.00	0.00	1,230.50	1,200.00	2,500.00	1,200.00
01-421-6102	Electricity	11,668.91	12,588.60	14,397.25	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	3,000.68	3,272.10	3,210.59	3,000.00	4,000.00	3,000.00
01-421-6104	Telephone	12,031.31	16,701.33	10,838.75	12,000.00	14,000.00	12,000.00
01-421-6105	Other Utility Services	8,337.95	8,470.92	9,097.31	8,000.00	10,000.00	15,000.00
01-421-6213	Translation Services	644.33	827.92	1,210.84	800.00	800.00	800.00
01-421-6214	Other Professional Services	6,717.17	26,313.95	9,534.13	15,000.00	15,000.00	15,000.00
01-421-6215	Other Insurances	22,992.55	22,933.05	23,292.93	26,000.00	26,000.00	26,000.00
01-421-6216	Fidelity Bonds	109.84	520.76	444.78	500.00	500.00	500.00
01-421-6218	Claims/Losses	1,734.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-421-6222	Janitorial Services	8,791.12	6,940.38	5,775.72	8,000.00	8,000.00	8,000.00
01-421-6224	Animal Control Expense	33,500.00	25,125.00	33,500.00	33,500.00	37,000.00	37,000.00
01-421-6301	Advertising	0.00	40.00	2,147.60	1,500.00	800.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	7,789.34	7,853.19	10,643.13	8,000.00	9,500.00	8,000.00
01-421-6303	License Fees	0.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	488.00	156.00	0.00	300.00	300.00	300.00
01-530-6102	Electricity	19,252.89	20,592.85	23,471.49	30,000.00	27,000.00	30,000.00
01-530-6103	Natural Gas	9,994.48	8,721.66	11,402.04	20,000.00	22,000.00	20,000.00
01-530-6104	Telephone	1,469.02	2,525.70	2,951.67	3,500.00	3,500.00	3,500.00
01-530-6105	Other Utility Services	1,948.41	1,886.41	1,919.40	3,000.00	5,600.00	3,000.00
01-530-6212	Payments to Contractors	9,622.49	4,411.56	7,074.70	10,000.00	13,000.00	10,000.00
01-530-6214	Other Professional Services	7,918.79	5,220.57	2,663.33	10,000.00	7,000.00	15,000.00
01-530-6215	Other Insurances	19,905.32	20,549.13	19,181.86	32,000.00	32,000.00	32,000.00
01-530-6218	Claims/Losses	5,277.00	13,333.18	268.20	4,500.00	4,500.00	4,500.00
01-530-6302	Equip Rental/Maintenance Contract	2,999.42	2,921.75	2,668.50	4,000.00	4,000.00	4,000.00
01-530-6303	License Fees	36.00	92.75	0.00	100.00	100.00	100.00
01-532-6102	Electricity	8,127.79	9,543.23	10,095.38	12,000.00	12,000.00	12,000.00
01-532-6104	Telephone	247.02	851.72	1,027.42	300.00	1,200.00	1,200.00
01-532-6214	Other Professional Services	40,310.73	39,653.49	39,157.00	45,000.00	45,000.00	45,000.00
01-533-6102	Electricity	5,521.08	4,226.16	5,400.50	9,000.00	6,000.00	9,000.00
01-533-6103	Natural Gas	3,293.21	3,513.52	4,206.24	8,000.00	8,000.00	8,000.00
01-533-6104	Telephone	979.33	2,665.18	3,313.77	3,500.00	3,500.00	3,500.00
01-533-6105	Other Utility Services	1,439.52	1,512.98	1,428.12	1,500.00	1,700.00	1,500.00
01-533-6214	Other Professional Services	249.41	395.82	361.35	500.00	500.00	500.00
01-533-6215	Other Insurances	3,087.03	3,154.44	2,600.44	4,500.00	4,500.00	4,500.00
01-533-6302	Equip Rental/Maintenance Contract	260.00	400.00	0.00	300.00	300.00	300.00
01-542-6102	Electricity	209,322.24	217,673.01	213,438.92	240,000.00	230,000.00	240,000.00
01-542-6103	Natural Gas	3,056.29	2,903.21	3,786.79	9,000.00	8,000.00	9,000.00
01-542-6104	Telephone	3,255.88	4,357.96	3,128.93	4,000.00	4,000.00	4,000.00
01-542-6105	Other Utility Services	848.75	1,147.86	1,126.37	1,500.00	2,000.00	1,500.00
01-542-6212	Payments to Contractors	181,083.30	68.64	22.90	10,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	4,174.41	10,788.25	3,859.02	9,000.00	9,000.00	9,000.00
01-542-6215	Other Insurances	26,137.84	23,882.35	21,218.99	30,000.00	30,000.00	30,000.00
01-542-6301	Advertising	0.00	0.00	257.21	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	240.00	8,219.75	524.21	5,000.00	1,000.00	10,000.00
01-542-6303	License Fees	0.00	0.00	166.26	100.00	100.00	100.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
01-770-6102	Electricity	1,732.80	2,879.14	3,398.53	4,000.00	4,000.00	7,000.00
01-770-6103	Natural Gas	2,544.07	2,712.23	2,580.04	5,000.00	6,000.00	8,000.00
01-770-6104	Telephone	979.33	2,130.97	2,393.10	3,500.00	3,500.00	3,500.00
01-770-6105	Other Utility Services	1,052.80	1,216.94	1,281.72	1,500.00	1,500.00	1,500.00
01-770-6214	Other Professional Services	120.80	55.70	56.00	300.00	600.00	300.00
01-774-6102	Electricity	12,110.47	12,021.15	15,472.92	14,000.00	16,000.00	18,000.00
01-774-6103	Natural Gas	2,855.72	2,995.62	3,715.48	6,500.00	6,500.00	10,000.00
01-774-6104	Telephone	1,627.03	2,970.85	3,248.80	3,500.00	3,500.00	3,500.00
01-774-6105	Other Utility Services	498.55	620.25	716.19	1,500.00	1,500.00	1,500.00
01-774-6214	Other Professional Services	7,209.90	4,759.91	5,173.03	5,000.00	5,000.00	5,000.00
01-774-6215	Other Insurances	3,926.85	3,750.59	2,688.98	4,500.00	4,500.00	4,500.00
01-774-6301	Advertising	0.00	0.00	0.00	500.00	500.00	500.00
Contractual Totals:		1,347,827.95	1,301,713.89	1,271,702.88	1,440,340.00	1,482,625.00	1,467,820.00
710 - Commodities							
01-100-7301	Refunds	3,855.00	4,430.00	6,850.00	4,500.00	6,500.00	5,000.00
01-100-7303	Other Taxes/Fees	16,109.48	6,939.72	6,958.25	12,000.00	10,000.00	10,000.00
01-201-7100	Office Supplies/Publications	428.59	84.53	38.78	500.00	500.00	250.00
01-201-7101	Other Supplies/Tools	766.22	985.19	157.07	1,000.00	1,000.00	750.00
01-201-7102	Clothing/Uniforms	134.34	0.00	0.00	250.00	250.00	500.00
01-201-7103	Food Supply	2,633.18	2,475.26	4,501.67	3,500.00	3,500.00	4,500.00
01-203-7100	Office Supplies/Publications	3,355.57	1,842.07	1,795.37	2,000.00	2,500.00	2,000.00
01-203-7101	Other Supplies/Tools	2,420.89	762.92	1,330.24	750.00	1,000.00	1,000.00
01-203-7102	Clothing/Uniforms	589.06	394.50	396.90	500.00	500.00	500.00
01-203-7103	Food Supply	99.03	8.98	760.78	100.00	600.00	300.00
01-203-7110	Postage/Shipping	34.70	343.16	93.74	100.00	100.00	100.00
01-203-7200	Fuel/Oil	0.00	0.00	0.00	0.00	500.00	500.00
01-204-7100	Office Supplies/Publications	1,248.97	2,162.14	3,377.25	2,300.00	2,300.00	1,000.00
01-204-7101	Other Supplies/Tools	88.04	29.75	346.49	100.00	100.00	100.00
01-204-7102	Clothing/Uniforms	62.50	0.00	0.00	100.00	250.00	100.00
01-205-7100	Office Supplies/Publications	0.00	0.00	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	0.00	0.00	0.00	100.00	100.00	100.00
01-207-7100	Office Supplies/Publications	1,812.98	10,435.16	5,537.51	2,500.00	5,000.00	3,500.00
01-207-7101	Other Supplies/Tools	2,756.62	2,585.40	1,923.07	2,500.00	2,000.00	2,500.00
01-207-7102	Clothing/Uniforms	62.50	956.84	299.98	200.00	200.00	800.00
01-207-7110	Postage/Shipping	17.90	29.78	10.55	30.00	30.00	30.00
01-207-7115	Building Demolition	6,251.70	11,260.02	26,976.07	50,000.00	30,000.00	50,000.00
01-207-7200	Fuel/Oil	2,238.70	3,346.73	5,290.59	5,500.00	3,000.00	5,500.00
01-207-7201	Equipment Repair/Parts/Maintenanc	420.83	365.91	616.30	2,000.00	800.00	1,000.00
01-207-7202	Motor Vehicle Repair/Parts	1,500.67	2,099.91	780.63	2,950.00	1,500.00	1,500.00
01-207-7301	Refunds	0.00	1,200.00	0.00	0.00	100.00	0.00
01-209-7100	Office Supplies/Publications	5,570.57	4,755.56	5,171.54	5,500.00	6,000.00	6,000.00
01-209-7101	Other Supplies/Tools	1,142.55	1,475.33	469.90	1,500.00	1,500.00	1,200.00
01-209-7102	Clothing/Uniforms	505.50	93.00	0.00	700.00	700.00	700.00
01-209-7110	Postage/Shipping	8,031.00	9,016.45	8,000.00	12,000.00	10,000.00	12,000.00
01-310-7100	Office Supplies/Publications	3,361.39	4,140.31	4,154.27	4,500.00	4,500.00	4,500.00
01-310-7101	Other Supplies/Tools	12,263.99	8,407.37	5,750.75	10,000.00	10,000.00	10,000.00
01-310-7102	Clothing/Uniforms	9,932.51	5,882.76	11,154.51	11,000.00	11,000.00	11,000.00
01-310-7103	Food Supply	0.00	0.00	281.33	0.00	0.00	0.00
01-310-7106	Chemicals	81.00	3,281.90	947.66	3,000.00	1,500.00	3,000.00
01-310-7109	Medical Supplies	77,415.18	49,078.07	0.00	0.00	0.00	0.00
01-310-7110	Postage/Shipping	247.81	182.20	213.54	150.00	150.00	150.00
01-310-7118	Training Materials	4,751.53	17,464.46	3,014.97	3,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	3,884.30	3,444.39	3,917.48	7,000.00	7,000.00	7,000.00
01-310-7200	Fuel/Oil	23,580.26	33,028.79	19,975.02	25,000.00	25,000.00	26,250.00
01-310-7201	Equipment Repair/Parts/Maintenanc	21,765.18	13,035.16	7,317.56	18,500.00	30,000.00	18,500.00
01-310-7202	Motor Vehicle Repair/Parts	40,916.87	41,263.11	32,523.37	42,000.00	50,000.00	52,000.00
01-310-7204	Building Materials/Repairs	12,733.99	26,700.79	14,243.07	20,000.00	130,000.00	20,000.00
01-310-7205	Materials	0.00	0.00	49.90	0.00	0.00	0.00
01-310-7301	Refunds	8,325.69	1,643.37	128.00	0.00	0.00	0.00
01-350-7102	Clothing/Uniforms	0.00	0.00	0.00	500.00	400.00	500.00
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	273.70	1,100.00	1,100.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	48,918.19	65,000.00	65,000.00	65,000.00
01-350-7110	Postage/Shipping	0.00	0.00	1.44	350.00	250.00	350.00
01-350-7118	Training Materials	0.00	0.00	911.86	3,500.00	3,500.00	3,500.00
01-350-7200	Fuel/Oil	0.00	0.00	27,307.87	27,000.00	22,000.00	29,700.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
01-350-7201	Equipment Repair/Parts/Maintenanc	0.00	0.00	3,396.04	5,500.00	5,500.00	5,500.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	5,150.74	11,000.00	11,000.00	11,000.00
01-350-7301	Refunds	0.00	0.00	4,732.22	8,000.00	8,000.00	8,000.00
01-421-7100	Office Supplies/Publications	5,541.74	11,785.20	4,162.00	5,000.00	6,500.00	5,000.00
01-421-7101	Other Supplies/Tools	12,894.71	17,365.05	23,341.55	18,000.00	35,000.00	18,000.00
01-421-7102	Clothing/Uniforms	10,999.76	18,681.78	11,460.92	14,000.00	12,000.00	14,000.00
01-421-7103	Food Supply	0.00	0.00	19.96	0.00	0.00	0.00
01-421-7104	Prisoner Housing	4,296.26	4,765.00	3,510.00	5,000.00	5,000.00	5,000.00
01-421-7105	Prisoner Medical	0.00	477.92	369.69	3,000.00	1,500.00	3,000.00
01-421-7110	Postage/Shipping	1,195.13	937.21	641.04	1,500.00	800.00	1,500.00
01-421-7122	Canine Expenses	0.00	0.00	7,068.64	0.00	8,000.00	3,000.00
01-421-7200	Fuel/Oil	29,871.70	44,396.55	67,824.90	60,000.00	60,000.00	50,000.00
01-421-7201	Equipment Repair/Parts/Maintenanc	6,698.65	3,354.42	4,253.07	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	12,090.37	14,052.55	17,803.58	15,000.00	17,000.00	15,000.00
01-421-7204	Building Materials/Repairs	6,712.79	2,022.35	12,801.38	5,000.00	3,000.00	5,000.00
01-421-7300	Reimbursement	0.00	0.00	20.00	0.00	0.00	0.00
01-530-7100	Office Supplies/Publications	136.95	225.00	0.00	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	30,743.38	18,885.50	32,758.96	32,000.00	32,000.00	32,000.00
01-530-7102	Clothing/Uniforms	4,027.85	4,276.52	4,711.20	5,000.00	5,000.00	5,000.00
01-530-7106	Chemicals	6,212.35	8,465.73	11,875.52	15,000.00	10,000.00	20,000.00
01-530-7200	Fuel/Oil	12,052.66	18,398.19	26,819.58	25,000.00	20,000.00	28,000.00
01-530-7201	Equipment Repair/Parts/Maintenanc	19,546.42	14,709.23	14,391.36	20,000.00	16,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	5,405.00	6,301.49	3,203.24	7,000.00	7,000.00	10,000.00
01-530-7204	Building Materials/Repairs	39,991.94	15,659.71	8,319.64	30,000.00	30,000.00	30,000.00
01-530-7205	Materials	5,424.75	2,500.81	9,894.26	5,500.00	5,500.00	5,500.00
01-532-7101	Other Supplies/Tools	679.96	386.94	638.42	1,000.00	1,000.00	1,000.00
01-532-7106	Chemicals	9,120.00	11,560.49	19,705.95	20,000.00	20,000.00	20,000.00
01-532-7201	Equipment Repair/Parts/Maintenanc	3,497.81	4,350.50	0.00	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	862.95	3,934.94	9,663.59	10,000.00	10,000.00	10,000.00
01-533-7100	Office Supplies/Publications	196.05	546.17	225.00	500.00	500.00	500.00
01-533-7101	Other Supplies/Tools	8,799.46	5,249.32	4,891.97	10,000.00	8,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,210.65	1,525.36	1,240.15	1,800.00	1,800.00	1,800.00
01-533-7200	Fuel/Oil	4,559.70	4,902.86	3,391.27	6,000.00	5,000.00	6,000.00
01-533-7201	Equipment Repair/Parts/Maintenanc	8,264.91	6,716.47	7,991.85	12,000.00	10,000.00	12,000.00
01-533-7202	Motor Vehicle Repair/Parts	2,133.26	536.71	753.58	4,000.00	2,000.00	4,000.00
01-533-7204	Building Materials/Repairs	239.45	668.57	174.62	3,000.00	1,500.00	3,000.00
01-533-7205	Materials	35.64	162.83	607.19	1,000.00	1,000.00	1,000.00
01-533-7301	Refunds	0.00	0.00	930.00	0.00	0.00	0.00
01-542-7100	Office Supplies/Publications	320.66	215.00	256.69	500.00	500.00	500.00
01-542-7101	Other Supplies/Tools	10,367.88	9,554.48	14,006.47	16,000.00	13,000.00	16,000.00
01-542-7102	Clothing/Uniforms	4,844.61	5,050.45	4,618.63	7,000.00	7,000.00	7,000.00
01-542-7110	Postage/Shipping	40.47	55.35	60.20	50.00	50.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenanc	23,666.19	24,549.29	45,429.77	25,000.00	25,000.00	25,000.00
01-542-7204	Building Materials/Repairs	2,849.90	3,037.14	1,763.18	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	11,727.12	4,654.77	3,780.19	13,000.00	13,000.00	13,000.00
01-542-7207	Street Flags and Signs	4,909.74	8,793.67	6,928.81	10,000.00	10,000.00	10,000.00
01-770-7100	Office Supplies/Publications	260.86	16.15	37.61	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	164.31	687.63	2,921.81	4,000.00	3,000.00	4,000.00
01-770-7204	Building Materials/Repairs	955.79	1,535.82	1,469.84	1,500.00	1,500.00	2,200.00
01-770-7301	Refunds	1,370.24	1,200.00	2,600.00	1,500.00	1,500.00	1,500.00
01-774-7100	Office Supplies/Publications	275.16	106.91	368.20	600.00	600.00	600.00
01-774-7101	Other Supplies/Tools	10,461.28	6,089.50	11,293.58	10,000.00	12,000.00	10,000.00
01-774-7103	Food Supply	91.33	640.08	621.11	1,000.00	1,000.00	1,000.00
01-774-7200	Fuel/Oil	727.92	859.48	772.41	1,000.00	0.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenanc	459.00	739.58	0.00	500.00	500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	181.86	900.59	161.96	1,000.00	1,000.00	1,000.00
01-774-7204	Building Materials/Repairs	2,276.02	6,935.18	1,996.83	3,000.00	5,000.00	3,000.00
Commodities Totals:		610,789.38	599,053.43	690,597.54	824,980.00	923,930.00	841,880.00

740 - Capital Outlay

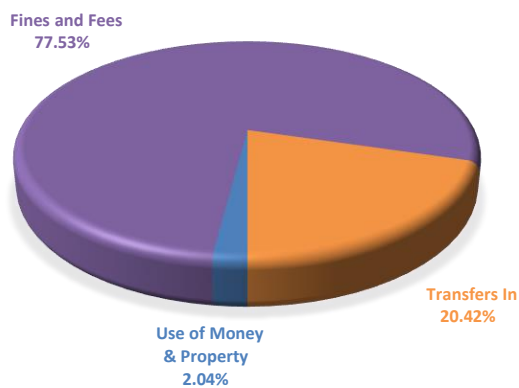
01-100-7401	Land/Easments/ROW	13,763.20	62.00	93.00	2,000.00	2,000.00	2,000.00
01-100-7405	Machinery/Equipment	2,353.20	0.00	0.00	0.00	0.00	0.00
01-201-7503	Audio/Visual Equipment	12,206.29	0.00	0.00	2,000.00	2,000.00	2,000.00
01-203-7405	Machinery/Equipment	0.00	0.00	0.00	500.00	500.00	0.00
01-203-7406	Office Equipment/Furniture	0.00	0.00	55,262.33	500.00	500.00	500.00
01-203-7504	Computer Equipment	3,796.79	3,052.56	2,080.41	2,500.00	2,500.00	3,000.00

<u>Account</u>	<u>Account Name</u>	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
01-203-7505	Computer Software	2,987.11	5,482.87	6,725.12	5,000.00	6,500.00	6,500.00
01-204-7406	Office Equipment/Furniture	599.04	0.00	0.00	0.00	0.00	0.00
01-204-7504	Computer Equipment	0.00	0.00	937.00	0.00	0.00	1,000.00
01-204-7505	Computer Software	2,957.87	3,105.76	3,261.05	0.00	9,135.00	6,000.00
01-207-7405	Machinery/Equipment	0.00	0.00	27,621.39	22,000.00	22,000.00	0.00
01-207-7504	Computer Equipment	1,569.99	1,321.04	1,367.95	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	241.85	416.00	6,468.22	4,500.00	13,620.00	10,500.00
01-209-7405	Machinery/Equipment	-881.28	0.00	0.00	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	1,507.45	0.00	0.00	3,500.00	3,500.00	3,500.00
01-209-7504	Computer Equipment	1,219.37	2,267.93	659.08	1,500.00	1,500.00	1,500.00
01-209-7505	Computer Software	4,525.26	3,773.16	18,234.03	15,000.00	42,000.00	39,000.00
01-310-7402	Capital Improvement	10,609.30	972.27	54,684.92	0.00	0.00	0.00
01-310-7404	Fire Trucks/Ambulances	205,200.00	182,854.00	0.00	825,000.00	0.00	880,400.00
01-310-7405	Machinery/Equipment	108,768.49	256,615.55	17,952.40	41,500.00	55,000.00	146,920.00
01-310-7406	Office Equipment/Furniture	230.15	7,899.39	2,572.94	1,500.00	1,500.00	1,500.00
01-310-7504	Computer Equipment	2,859.77	2,703.99	5,890.40	4,000.00	4,000.00	4,000.00
01-310-7505	Computer Software	4,728.20	9,379.01	19,582.95	25,000.00	25,000.00	20,000.00
01-350-7404	Ambulances	0.00	0.00	0.00	0.00	0.00	275,000.00
01-350-7405	Machinery/Equipment	0.00	0.00	1,455.96	111,000.00	111,000.00	95,000.00
01-350-7504	Computer Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-350-7505	Computer Software	0.00	0.00	432.00	5,000.00	5,000.00	4,000.00
01-421-7402	Capital Improvement	39,334.32	0.00	0.00	0.00	0.00	0.00
01-421-7403	Motor Vehicles	57,413.43	73,082.30	360.25	0.00	0.00	0.00
01-421-7405	Machinery/Equipment	29,956.63	26,347.46	208,917.25	27,000.00	27,000.00	30,000.00
01-421-7406	Office Equipment/Furniture	2,473.24	3,177.77	100.00	0.00	0.00	0.00
01-421-7502	Communication Equipment	5,083.64	1,025.15	8,877.70	14,500.00	6,000.00	14,500.00
01-421-7503	Audio/Visual Equipment	7,374.53	12,305.13	8,210.40	28,000.00	28,000.00	28,000.00
01-421-7504	Computer Equipment	19,874.68	9,968.16	2,471.38	10,000.00	5,000.00	10,000.00
01-421-7505	Computer Software	44,759.77	62,778.82	63,955.53	67,500.00	67,500.00	67,500.00
01-530-7402	Capital Improvement	0.00	136,440.00	11,844.00	40,000.00	40,000.00	35,000.00
01-530-7403	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	12,500.00
01-530-7405	Machinery/Equipment	43,730.16	0.00	75,555.91	0.00	0.00	0.00
01-530-7504	Computer Equipment	0.00	500.00	0.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	0.00	208.00	0.00	3,000.00	3,000.00	2,000.00
01-532-7405	Machinery/Equipment	0.00	2,479.09	0.00	2,500.00	18,000.00	2,500.00
01-533-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	12,500.00
01-533-7504	Computer Equipment	0.00	500.00	0.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	0.00	208.00	0.00	1,000.00	1,000.00	1,000.00
01-542-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	15,000.00
01-542-7504	Computer Equipment	635.00	608.74	724.48	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	0.00	541.46	0.00	2,500.00	2,500.00	2,500.00
01-770-7504	Computer Equipment	144.00	432.88	0.00	500.00	500.00	1,000.00
01-774-7504	Computer Equipment	0.00	0.00	799.00	1,000.00	1,000.00	1,000.00
Capital Outlay Totals:		630,021.45	810,508.49	607,097.05	1,277,000.00	514,255.00	1,744,820.00
900 - Debt Service							
01-100-9107	Lease/Cert of Participation Payment	0.00	0.00	192,587.28	0.00	0.00	0.00
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	5,704.17	15,800.00	9,000.00	23,250.00
01-310-9107	Lease/Cert of Participation Payment	140,016.52	140,016.52	140,016.52	106,563.00	106,563.00	106,563.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	20,764.32	25,200.00	25,200.00	27,190.00
01-350-9108	Fleet Management Lease Program	0.00	0.00	623.53	7,800.00	7,800.00	7,650.00
01-421-9108	Fleet Management Lease Program	0.00	0.00	9,776.08	61,000.00	45,000.00	68,504.00
01-530-9108	Fleet Management Lease Program	0.00	0.00	17,158.30	37,500.00	26,000.00	75,276.00
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	31,200.00
01-542-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	8,050.00	8,017.00
Debt Service Totals:		140,016.52	140,016.52	386,630.20	703,863.00	227,613.00	797,650.00
Expense Totals:		9,574,681.89	10,148,315.92	10,796,831.38	13,389,936.00	11,660,217.00	14,115,945.00
01 - GENERAL FUND Totals:		910,073.34	-281,993.85	585,230.81	-1,808,936.00	38,001.00	-2,377,899.00

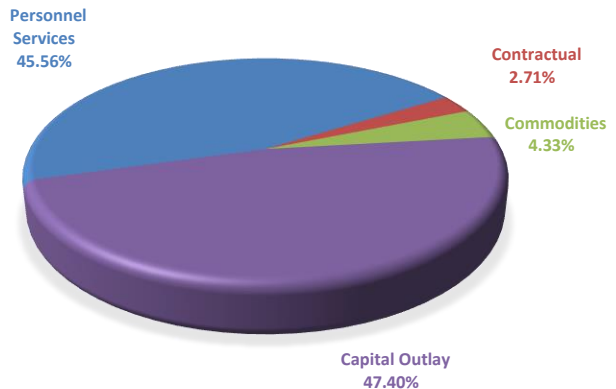
**Stormwater Fund- 15
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	146,077	291,651	374,859	347,819	433,435	424,495
Receipts:						
Use of Money & Property	572	253	5,360	500	5,500	5,000
Intergovernmental	12,269	-	-	-	-	-
Services Revenue	36	6	11	-	-	-
Fines and Fees	188,841	190,828	190,843	189,800	189,800	189,800
Other Revenue Sources	53,094	-	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
Total Receipts	304,813	241,087	246,213	240,300	245,300	244,800
Total Available	450,890	532,738	621,072	588,119	678,735	669,295
Expenditures:						
Personnel Services	142,832	131,372	142,611	198,687	177,040	201,870
Contractual	628	1,670	700	12,000	7,000	12,000
Commodities	5,859	24,837	4,427	21,600	15,200	19,200
Capital Outlay	9,921	-	39,900	114,000	55,000	210,000
Total Expenditures	159,239	157,879	187,637	346,287	254,240	443,070
Receipts Over(Under) Expenditures	145,574	83,208	58,576	(105,987)	(8,940)	(198,270)
Unencumbered Cash December 31	291,651	374,859	433,435	241,832	424,495	226,225

2024 RECEIPTS



2024 EXPENDITURES

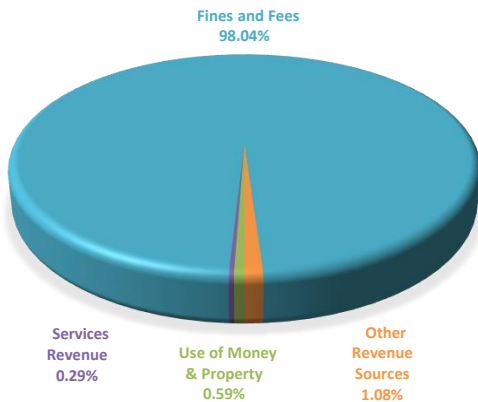


<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
15 - STORMWATER FUND							
4 - Revenue							
430 - Use of Money & Property							
15-544-4350	Interest Income	572.12	252.69	5,359.72	500.00	5,500.00	5,000.00
Use of Money & Property Totals:		572.12	252.69	5,359.72	500.00	5,500.00	5,000.00
440 - Intergovernmental							
15-544-4461	Miscellaneous Grants	12,268.75	0.00	0.00	0.00	0.00	0.00
Intergovernmental Totals:		12,268.75	0.00	0.00	0.00	0.00	0.00
450 - Services Revenue							
15-100-4505	Misc Service Revenue	36.23	6.09	10.51	0.00	0.00	0.00
Services Revenue Totals:		36.23	6.09	10.51	0.00	0.00	0.00
460 - Fines and Fees							
15-100-4607	Utilities Penalty	1,337.77	1,922.56	1,997.36	1,800.00	1,800.00	1,800.00
15-544-4615	Storm Sewer Fees	187,503.52	188,905.61	188,845.75	188,000.00	188,000.00	188,000.00
Fines and Fees Totals:		188,841.29	190,828.17	190,843.11	189,800.00	189,800.00	189,800.00
470 - Other Revenue Sources							
15-544-4700	Refund of Expenditure	53,094.22	0.00	0.00	0.00	0.00	0.00
15-544-4900	Transfer from Other Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Other Revenue Sources Totals:		103,094.22	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Revenue Totals:		304,812.61	241,086.95	246,213.34	240,300.00	245,300.00	244,800.00
5 - Expense							
500 - Personnel Services							
15-544-5100	Full Time Salary	97,149.48	86,498.27	93,944.96	125,800.00	118,000.00	128,078.00
15-544-5102	Overtime Salary	3,351.83	3,614.00	2,766.58	4,500.00	3,000.00	3,000.00
15-544-5103	SS/Medi Taxes	7,326.74	6,576.75	7,098.50	10,000.00	9,000.00	10,028.00
15-544-5106	KPERS	9,633.45	8,232.95	9,104.96	11,956.00	11,000.00	13,449.00
15-544-5111	Life Insurance	115.90	94.56	102.47	128.00	128.00	128.00
15-544-5112	Medical/Dental Insurance	23,551.78	24,614.72	28,339.39	39,300.00	34,000.00	40,520.00
15-544-5113	Unemployment Insurance	189.38	2.94	42.01	697.00	697.00	721.00
15-544-5114	Workers Comp	1,513.13	1,737.62	1,211.69	6,306.00	1,215.00	5,946.00
Personnel Services Totals:		142,831.69	131,371.81	142,610.56	198,687.00	177,040.00	201,870.00
600 - Contractual							
15-544-6212	Payments to Contractors	0.00	0.00	0.00	10,000.00	5,000.00	10,000.00
15-544-6214	Other Professional Services	567.50	1,670.00	700.00	2,000.00	2,000.00	2,000.00
15-544-6303	License Fees	60.00	0.00	0.00	0.00	0.00	0.00
Contractual Totals:		627.50	1,670.00	700.00	12,000.00	7,000.00	12,000.00
710 - Commodities							
15-544-7101	Other Supplies/Tools	179.09	8.99	0.00	1,000.00	1,000.00	1,500.00
15-544-7106	Chemicals	5,170.93	116.00	200.00	3,500.00	600.00	600.00
15-544-7201	Equipment Repair/Parts/Maintenan	278.75	8,193.47	3,735.25	10,000.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	100.00	100.00	100.00
15-544-7205	Materials	230.21	16,518.98	491.60	7,000.00	3,500.00	7,000.00
Commodities Totals:		5,858.98	24,837.44	4,426.85	21,600.00	15,200.00	19,200.00
740 - Capital Outlay							
15-544-7402	Capital Improvement	0.00	0.00	0.00	90,000.00	55,000.00	195,000.00
15-544-7403	Motor Vehicles	9,920.70	0.00	0.00	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	0.00	0.00	39,900.00	24,000.00	0.00	15,000.00
Capital Outlay Totals:		9,920.70	0.00	39,900.00	114,000.00	55,000.00	210,000.00
Expense Totals:		159,238.87	157,879.25	187,637.41	346,287.00	254,240.00	443,070.00
15 - STORMWATER FUND Totals:		145,573.74	83,207.70	58,575.93	-105,987.00	-8,940.00	-198,270.00

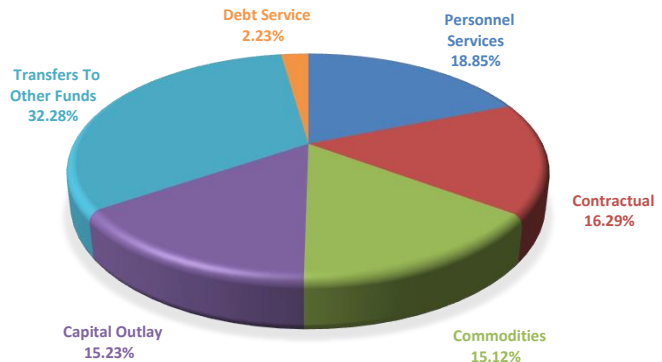
**Water Fund- 16
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	4,256,958	4,077,295	3,010,973	3,739,467	3,260,906	2,959,941
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	12,348	3,759	21,699	33,500	32,000	30,000
Services Revenue	21,962	26,587	18,280	15,000	18,000	15,000
Fines and Fees	4,373,168	4,642,332	4,925,538	4,901,000	5,019,155	5,006,000
Other Revenue Sources	143,727	2,748	18,032	20,000	9,830	55,000
Total Receipts	4,551,206	4,675,426	4,983,550	4,969,500	5,078,985	5,106,000
Total Available	8,808,164	8,752,721	7,994,523	8,708,967	8,339,891	8,065,941
Expenditures:						
Personnel Services	718,685	752,415	801,177	922,946	898,750	1,119,023
Contractual	1,272,308	571,305	1,107,923	782,300	1,041,500	967,000
Commodities	690,924	578,973	855,689	747,200	756,350	897,700
Capital Outlay	131,294	2,080,826	20,009	1,114,500	617,750	904,250
Transfers To Other Funds	427,128	273,564	1,915,216	2,020,000	2,020,000	1,916,775
Debt Service	1,490,530	1,484,665	33,603	40,000	45,600	132,700
Total Expenditures	4,730,869	5,741,748	4,733,616	5,626,946	5,379,950	5,937,448
Receipts Over(Under) Expenditures	(179,664)	(1,066,321)	249,933	(657,446)	(300,965)	(831,448)
Unencumbered Cash December 31	4,077,295	3,010,973	3,260,906	3,082,021	2,959,941	2,128,493

2024 RECEIPTS



2024 EXPENDITURES



<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
16 - WATER FUND							
4 - Revenue							
430 - Use of Money & Property							
16-100-4301	Lease Proceeds	0.00	0.00	0.00	30,000.00	0.00	0.00
16-100-4350	Interest Income	12,348.39	3,759.16	21,698.86	3,500.00	32,000.00	30,000.00
	Use of Money & Property Totals:	12,348.39	3,759.16	21,698.86	33,500.00	32,000.00	30,000.00
450 - Services Revenue							
16-100-4505	Misc Service Charge	21,789.30	24,854.93	18,280.18	15,000.00	18,000.00	15,000.00
16-100-4521	Restitution	172.74	1,732.12	0.00	0.00	0.00	0.00
	Services Revenue Totals:	21,962.04	26,587.05	18,280.18	15,000.00	18,000.00	15,000.00
460 - Fines and Fees							
16-100-4600	Metered Water Sales	4,264,985.97	4,524,362.70	4,800,300.44	4,800,000.00	4,900,000.00	4,900,000.00
16-100-4602	Water Service Connection	26,315.00	24,399.36	23,025.00	21,000.00	21,000.00	21,000.00
16-100-4603	Disconnect Fees	41,248.34	49,152.51	45,480.82	45,000.00	45,000.00	45,000.00
16-100-4605	Misc Water Revenue	15,514.03	16,383.16	19,645.77	10,000.00	18,000.00	15,000.00
16-100-4607	Utilities Penalty	24,751.61	27,529.40	36,848.60	25,000.00	35,000.00	25,000.00
16-100-4608	Collections Long/Short	175.54	3.00	-21.01	0.00	0.00	0.00
16-100-4610	Payment on Bad Debt	177.72	501.51	258.82	0.00	155.00	0.00
	Fines and Fees Totals:	4,373,168.21	4,642,331.64	4,925,538.44	4,901,000.00	5,019,155.00	5,006,000.00
470 - Other Revenue Sources							
16-100-4700	Refund of Expenditure	0.00	2,131.48	453.72	0.00	0.00	0.00
16-100-4880	Sale of Materials	6,075.70	555.60	254.80	0.00	0.00	0.00
16-100-4881	Sale of Motor Vehicle	0.00	0.00	11,760.00	20,000.00	9,830.00	55,000.00
16-651-4700	Refund of Expenditure	137,651.40	0.00	0.00	0.00	0.00	0.00
16-653-4700	Refund of Expenditure	0.00	61.39	5,563.81	0.00	0.00	0.00
	Other Revenue Sources Totals:	143,727.10	2,748.47	18,032.33	20,000.00	9,830.00	55,000.00
	Revenue Totals:	4,551,205.74	4,675,426.32	4,983,549.81	4,969,500.00	5,078,985.00	5,106,000.00
5 - Expense							
500 - Personnel Services							
16-209-5204	Training/Seminars/Conferences	11,016.00	11,016.00	11,016.00	12,000.00	11,500.00	11,500.00
16-209-5205	Dues/Memberships	795.50	795.50	811.50	800.00	850.00	850.00
16-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
16-651-5100	Full Time Salary	121,219.18	124,623.43	134,619.11	141,000.00	147,000.00	148,023.00
16-651-5102	Overtime Salary	24,513.72	21,453.30	26,246.91	16,100.00	16,100.00	25,000.00
16-651-5103	SS/Medi Taxes	10,863.32	10,890.11	12,033.46	11,646.00	11,500.00	13,236.00
16-651-5105	Retirement	0.00	0.00	0.00	0.00	0.00	26,625.00
16-651-5106	KPERS	14,020.57	13,598.91	15,055.63	14,800.00	16,000.00	17,752.00
16-651-5111	Life Insurance	133.65	133.41	138.24	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	20,993.31	25,111.95	29,037.29	30,667.00	30,667.00	31,900.00
16-651-5113	Unemployment Insurance	280.15	4.86	71.04	837.00	400.00	952.00
16-651-5114	Workers Comp	2,625.09	6,373.40	5,175.85	4,749.00	6,014.00	5,163.00
16-651-5201	Staffing Services	0.00	0.00	1,405.41	0.00	10,000.00	30,000.00
16-651-5202	Employment Services	41.10	116.90	0.00	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	0.00	233.08	240.52	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	350.00	175.00	645.00	1,000.00	750.00	1,000.00
16-651-5205	Dues/Memberships	562.36	277.36	97.00	600.00	1,200.00	1,200.00
16-653-5100	Full Time Salary	306,880.72	337,439.38	370,186.89	415,865.00	395,000.00	490,185.00
16-653-5102	Overtime Salary	17,260.51	13,587.52	19,535.97	20,250.00	18,000.00	18,000.00
16-653-5103	SS/Medi Taxes	23,820.23	26,078.16	28,964.37	34,800.00	34,800.00	38,876.00
16-653-5105	Retirement	0.00	0.00	0.00	18,257.00	0.00	0.00
16-653-5106	KPERS	31,046.22	32,750.67	36,690.63	42,900.00	42,900.00	52,140.00
16-653-5111	Life Insurance	315.47	339.94	367.83	401.00	401.00	434.00
16-653-5112	Medical/Dental Insurance	64,442.14	68,042.73	82,095.12	92,817.00	88,000.00	138,062.00
16-653-5113	Unemployment Insurance	614.97	11.65	171.17	2,432.00	2,432.00	2,795.00
16-653-5114	Workers Comp	10,245.66	7,501.98	5,468.35	13,993.00	9,204.00	17,098.00
16-653-5201	Staffing Services	49,400.10	47,123.68	16,200.79	40,000.00	50,000.00	40,000.00
16-653-5202	Employment Services	2,399.76	2,368.62	1,062.86	2,500.00	1,500.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	0.00	255.79	1,005.14	500.00	500.00	1,200.00

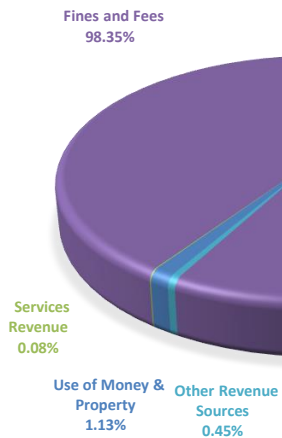
<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
16-653-5204	Training/Seminars/Conferences	1,884.00	868.00	2,410.00	2,000.00	2,000.00	2,500.00
16-653-5205	Dues/Memberships	1,230.86	1,243.31	425.00	1,300.00	1,300.00	1,300.00
16-653-5206	Employee Appreciation	205.00	0.00	0.00	0.00	0.00	0.00
Personnel Services Totals:		718,684.59	752,414.64	801,177.08	922,946.00	898,750.00	1,119,023.00
600 - Contractual							
16-201-6214	Other Professional Services	2,000.00	15,725.00	10,375.00	12,000.00	4,000.00	5,000.00
16-205-6210	Legal Services	10,842.38	12,937.46	12,063.96	13,000.00	16,000.00	13,000.00
16-209-6214	Other Professional Services	483.50	1,444.30	9,364.10	4,000.00	25,000.00	12,000.00
16-209-6305	Service Charges	28,861.18	31,806.48	36,339.77	35,000.00	40,000.00	40,000.00
16-651-6102	Electricity	332,600.83	374,544.79	466,862.33	400,000.00	430,000.00	450,000.00
16-651-6103	Natural Gas	13,977.75	13,007.75	13,486.44	22,000.00	28,000.00	30,000.00
16-651-6104	Telephone	6,004.64	10,108.88	10,108.17	8,500.00	10,200.00	10,200.00
16-651-6105	Other Utility Services	2,581.26	2,497.32	2,347.17	3,000.00	2,800.00	3,000.00
16-651-6212	Payments to Contractors	743,600.69	-116,317.93	48,244.00	40,000.00	70,000.00	60,000.00
16-651-6214	Other Professional Services	17,993.33	14,986.44	311,765.28	30,000.00	200,000.00	120,000.00
16-651-6215	Other Insurances	41,790.02	48,569.01	50,554.00	60,000.00	64,000.00	67,000.00
16-651-6218	Claims/Losses	4,626.40	944.65	500.00	5,000.00	3,000.00	3,000.00
16-651-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	22,017.68	20,495.75	32,760.96	25,000.00	25,000.00	25,000.00
16-653-6102	Electricity	2,965.72	5,683.50	8,508.71	13,000.00	9,000.00	13,000.00
16-653-6103	Natural Gas	2,247.46	2,730.42	2,787.95	4,500.00	4,500.00	4,500.00
16-653-6104	Telephone	5,376.10	6,729.27	7,169.44	7,000.00	8,000.00	8,000.00
16-653-6105	Other Utility Services	6,002.56	5,078.99	4,513.68	6,000.00	5,000.00	6,000.00
16-653-6212	Payments to Contractors	21,203.87	29,098.96	2,962.28	15,000.00	25,000.00	15,000.00
16-653-6214	Other Professional Services	-12,987.59	68,817.90	56,461.17	50,000.00	50,000.00	50,000.00
16-653-6215	Other Insurances	18,984.15	18,490.19	16,062.26	20,000.00	20,000.00	23,000.00
16-653-6220	Engineering Services	0.00	0.00	0.00	5,000.00	0.00	5,000.00
16-653-6301	Advertising	0.00	0.00	0.00	100.00	300.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	1,136.14	3,925.81	4,686.28	4,000.00	1,500.00	4,000.00
Contractual Totals:		1,272,308.07	571,304.94	1,107,922.95	782,300.00	1,041,500.00	967,000.00
710 - Commodities							
16-100-7305	Utility Refunds	307.74	0.00	0.00	0.00	0.00	0.00
16-209-7100	Office Supplies/Publications	2,609.08	837.96	470.16	2,000.00	0.00	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	15,375.54	26,544.96	28,498.13	35,000.00	35,000.00	35,000.00
16-651-7100	Office Supplies/Publications	1,151.44	941.53	1,059.18	1,200.00	3,000.00	2,500.00
16-651-7101	Other Supplies/Tools	4,565.65	5,198.04	7,347.11	5,000.00	6,000.00	6,000.00
16-651-7102	Clothing/Uniforms	1,727.51	1,766.46	1,676.52	2,000.00	2,000.00	2,000.00
16-651-7106	Chemicals	456,333.45	249,330.47	407,278.92	360,000.00	405,000.00	410,000.00
16-651-7108	Laboratory Tests/Evaluations	6,761.00	6,668.00	5,027.00	9,000.00	7,000.00	10,000.00
16-651-7110	Postage/Shipping	2,810.96	1,297.19	710.11	2,000.00	1,500.00	1,500.00
16-651-7200	Fuel/Oil	3,166.10	3,236.99	1,716.75	4,000.00	6,500.00	7,500.00
16-651-7201	Equipment Repair/Parts/Maintenanc	65,804.07	103,157.75	130,606.99	70,000.00	70,000.00	75,000.00
16-651-7202	Motor Vehicle Repair/Parts	1,124.27	836.75	618.07	1,200.00	1,200.00	1,200.00
16-651-7204	Building Materials/Repairs	0.00	705.04	288.00	500.00	500.00	500.00
16-651-7208	Laboratory Tests/Evaluations	0.00	0.00	90.00	0.00	0.00	0.00
16-653-7100	Office Supplies/Publications	1,650.43	1,225.51	814.98	1,700.00	1,700.00	1,700.00
16-653-7101	Other Supplies/Tools	78,718.68	102,083.98	172,913.85	100,000.00	100,000.00	200,000.00
16-653-7102	Clothing/Uniforms	6,476.41	6,188.07	6,078.16	6,500.00	6,500.00	6,700.00
16-653-7106	Chemicals	110.00	0.00	0.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	127.78	77.43	12.00	150.00	2,500.00	150.00
16-653-7200	Fuel/Oil	10,067.65	16,426.84	25,255.49	32,000.00	27,000.00	35,000.00
16-653-7201	Equipment Repair/Parts/Maintenanc	13,530.19	17,051.61	22,253.68	15,000.00	15,000.00	20,000.00
16-653-7202	Motor Vehicle Repair/Parts	7,953.87	4,904.73	6,020.52	85,000.00	40,000.00	40,000.00
16-653-7204	Building Materials/Repairs	0.00	302.00	197.50	500.00	500.00	500.00
16-653-7205	Materials	10,503.85	30,190.61	36,728.77	14,000.00	25,000.00	40,000.00
16-653-7301	Refunds	53.19	0.00	32.00	0.00	0.00	0.00
16-880-7302	Sales Tax Expense	-4.62	1.55	-4.93	100.00	100.00	100.00
Commodities Totals:		690,924.24	578,973.47	855,688.96	747,200.00	756,350.00	897,700.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
740 - Capital Outlay							
16-209-7405	Machinery/Equipment	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	1,787.17	1,867.30	1,081.03	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	24,070.13	30,031.44	42,421.88	48,000.00	76,000.00	49,500.00
16-651-7402	Capital Improvement	0.00	777,860.00	-46,770.49	300,000.00	300,000.00	300,000.00
16-651-7405	Machinery/Equipment	1,176.60	0.00	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	0.00	0.00	0.00	0.00	250.00	250.00
16-653-7402	Capital Improvement	100,081.00	1,174,226.00	0.00	712,000.00	212,000.00	500,000.00
16-653-7405	Machinery/Equipment	0.00	91,187.43	18,426.05	40,000.00	20,000.00	40,000.00
16-653-7504	Computer Equipment	4,071.02	4,057.18	3,666.04	5,000.00	2,500.00	5,000.00
16-653-7505	Computer Software	108.49	1,596.49	1,184.50	5,000.00	2,500.00	5,000.00
	Capital Outlay Totals:	131,294.41	2,080,825.84	20,009.01	1,114,500.00	617,750.00	904,250.00
800 - Transfers							
16-880-8000	Transfer to Other Fund	400,000.00	250,000.00	1,890,250.00	1,993,000.00	1,993,000.00	1,889,775.00
16-880-8110	Distribution to Other Agency	27,128.21	23,563.83	24,965.85	27,000.00	27,000.00	27,000.00
	Transfers Totals:	427,128.21	273,563.83	1,915,215.85	2,020,000.00	2,020,000.00	1,916,775.00
900 - Debt Service							
16-100-9108	Fleet Management Lease Program	0.00	0.00	33,602.63	40,000.00	45,600.00	132,700.00
16-880-9100	Principal Payment	918,341.01	1,120,000.00	0.00	0.00	0.00	0.00
16-880-9101	Interest Payment	498,550.66	364,665.00	0.00	0.00	0.00	0.00
16-880-9103	Agency Fees	73,638.05	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals:	1,490,529.72	1,484,665.00	33,602.63	40,000.00	45,600.00	132,700.00
	Expense Totals:	4,730,869.24	5,741,747.72	4,733,616.48	5,626,946.00	5,379,950.00	5,937,448.00
	16 - WATER FUND Totals:	-179,663.50	-1,066,321.40	249,933.33	-657,446.00	-300,965.00	-831,448.00

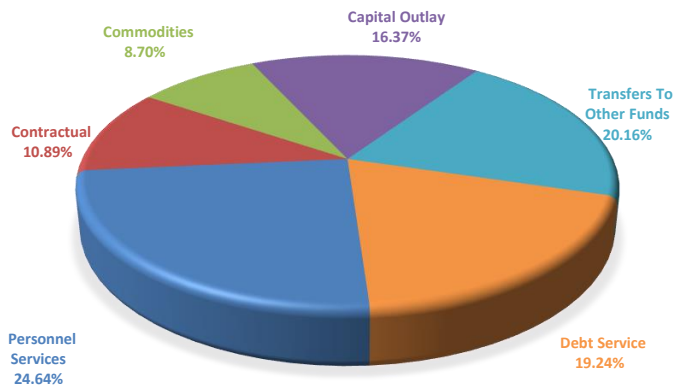
**Sewer Fund- 18
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	4,006,161	3,920,209	3,398,383	3,357,526	2,250,009	4,932,561
Receipts:						
Use of Money & Property	12,202	4,048	4,609,755	2,006,500	5,960,633	30,000
Intergovernmental	13,323	890,398	890,398	-	-	-
Services Revenue	6,331	26,970	40,142	10,000	2,000	2,000
Fines and Fees	1,971,060	2,046,901	2,357,654	2,370,000	2,522,000	2,620,000
Other Revenue Sources	12,158	46	495	15,000	-	12,000
Transfers In	-	-	-	-	-	-
Total Receipts	2,015,073	2,968,364	7,898,443	4,401,500	8,484,633	2,664,000
Total Available	6,021,234	6,888,572	11,296,826	7,759,026	10,734,642	7,596,561
Expenditures:						
Personnel Services	462,939	499,850	559,408	642,829	597,082	733,373
Contractual	245,686	255,566	226,755	280,210	255,010	324,150
Commodities	194,167	153,884	233,046	232,650	206,150	258,850
Capital Outlay	598,234	2,230,890	7,420,551	2,550,500	3,767,000	487,300
Transfers To Other Funds	600,000	350,000	600,000	675,000	675,000	600,000
Debt Service	-	-	7,057	278,542	301,839	572,686
Total Expenditures	2,101,026	3,490,190	9,046,817	4,659,731	5,802,081	2,976,359
Receipts Over(Under) Expenditures	(85,952)	(521,826)	(1,148,373)	(258,231)	2,682,552	(312,359)
Unencumbered Cash December 31	3,920,209	3,398,383	2,250,009	3,099,295	4,932,561	4,620,202

2024 RECEIPTS



2024 EXPENDITURES



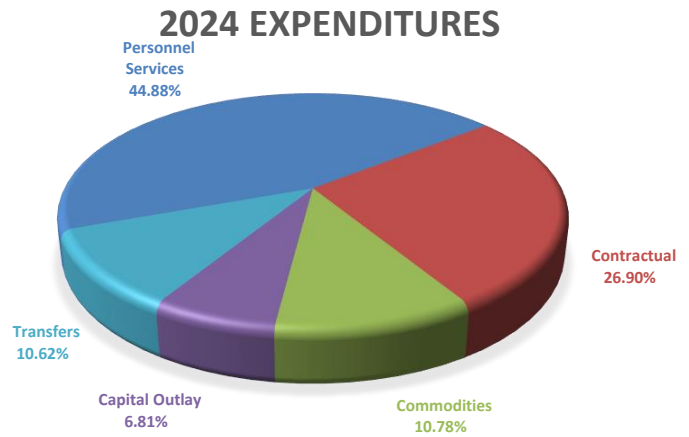
<u>Account</u>	<u>Account Name</u>	2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
18 - SEWER FUND							
4 - Revenue							
430 - Use of Money & Property							
18-100-4302	Loan Proceeds	0.00	0.00	4,584,367.06	2,000,000.00	5,915,633.00	0.00
18-100-4350	Interest Income	12,201.74	4,047.62	25,388.32	6,500.00	45,000.00	30,000.00
	Use of Money & Property Totals:	12,201.74	4,047.62	4,609,755.38	2,006,500.00	5,960,633.00	30,000.00
440 - Intergovernmental							
18-100-4460	Federal Grants	0.00	890,398.09	890,398.09	0.00	0.00	0.00
18-100-4461	Miscellaneous Grants	13,322.79	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Totals:	13,322.79	890,398.09	890,398.09	0.00	0.00	0.00
450 - Services Revenue							
18-100-4505	Misc Sewer Revenue	6,331.10	26,970.35	40,141.70	10,000.00	2,000.00	2,000.00
	Services Revenue Totals:	6,331.10	26,970.35	40,141.70	10,000.00	2,000.00	2,000.00
460 - Fines and Fees							
18-100-4607	Utilities Penalty	13,019.93	20,520.01	21,531.22	20,000.00	22,000.00	20,000.00
18-100-4620	Sewage Collection Fees	1,958,040.04	2,026,381.31	2,336,122.38	2,350,000.00	2,500,000.00	2,600,000.00
	Fines and Fees Totals:	1,971,059.97	2,046,901.32	2,357,653.60	2,370,000.00	2,522,000.00	2,620,000.00
470 - Other Revenue Sources							
18-100-4700	Refund of Expenditure	10,981.15	0.00	494.72	0.00	0.00	0.00
18-100-4881	Sale of Motor Vehicle	0.00	0.00	0.00	15,000.00	0.00	12,000.00
18-660-4700	Refund of Expenditure	1,176.60	0.00	0.00	0.00	0.00	0.00
18-660-4880	Sale of Materials	0.00	46.21	0.00	0.00	0.00	0.00
	Other Revenue Sources Totals:	12,157.75	46.21	494.72	15,000.00	0.00	12,000.00
	Revenue Totals:	2,015,073.35	2,968,363.59	7,898,443.49	4,401,500.00	8,484,633.00	2,664,000.00
5 - Expense							
500 - Personnel Services							
18-209-5204	Training/Seminars/Conferences	6,609.60	6,609.60	6,609.60	7,000.00	7,000.00	7,000.00
18-209-5205	Dues/Memberships	477.30	477.30	486.90	500.00	500.00	500.00
18-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
18-660-5100	Full Time Salary	207,691.20	278,378.55	294,666.85	306,650.00	330,000.00	372,851.00
18-660-5102	Overtime Salary	9,049.98	11,864.53	25,350.53	7,750.00	7,750.00	25,000.00
18-660-5103	SS/Medi Taxes	15,934.20	21,546.66	23,799.19	27,500.00	27,500.00	30,436.00
18-660-5105	Retirement	0.00	0.00	0.00	45,734.00	0.00	0.00
18-660-5106	KPERS	20,837.37	27,058.84	30,073.86	33,900.00	33,900.00	40,820.00
18-660-5111	Life Insurance	163.10	212.02	224.43	222.00	222.00	255.00
18-660-5112	Medical/Dental Insurance	36,189.69	51,877.60	62,445.51	66,493.00	75,000.00	93,506.00
18-660-5113	Unemployment Insurance	409.85	9.59	140.25	1,945.00	1,945.00	2,188.00
18-660-5114	Workers Comp	2,480.31	2,124.08	1,539.87	7,746.00	1,725.00	9,410.00
18-660-5202	Employment Services	688.30	320.00	0.00	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	13.75	825.00	919.15	900.00	900.00	1,000.00
18-660-5204	Training/Seminars/Conferences	189.00	1,031.00	1,008.76	2,000.00	2,000.00	2,000.00
18-660-5205	Dues/Memberships	667.36	521.77	605.00	700.00	700.00	700.00
18-661-5100	Full Time Salary	106,365.87	62,198.46	70,930.95	84,700.00	68,000.00	88,063.00
18-661-5102	Overtime Salary	5,973.80	3,627.73	5,320.79	7,300.00	3,500.00	6,500.00
18-661-5103	SS/Medi Taxes	8,216.52	4,856.23	5,661.21	7,000.00	5,500.00	7,234.00
18-661-5106	KPERS	10,747.40	6,142.07	7,176.11	8,672.00	6,800.00	9,702.00
18-661-5111	Life Insurance	106.36	79.11	88.33	99.00	99.00	99.00
18-661-5112	Medical/Dental Insurance	24,345.31	14,920.96	16,789.47	19,512.00	17,500.00	28,466.00
18-661-5113	Unemployment Insurance	212.29	2.17	33.41	488.00	488.00	520.00
18-661-5114	Workers Comp	3,089.04	3,252.66	1,832.37	2,118.00	2,153.00	2,223.00
18-661-5202	Employment Services	63.00	129.80	85.65	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	823.75	159.00	2,020.00	1,000.00	1,000.00	2,000.00
18-661-5205	Dues/Memberships	70.00	1,625.00	1,600.00	2,000.00	2,000.00	2,000.00
	Personnel Services Totals:	462,939.35	499,849.73	559,408.19	642,829.00	597,082.00	733,373.00

<u>Account</u>	<u>Account Name</u>	2020	2021	2022	2023	2023	2024
		Actual	Actual	Actual	Adopted Budget	Working Budget	Adopted Budget
600 - Contractual							
18-201-6214	Other Professional Services	2,000.00	15,725.00	10,375.00	12,000.00	0.00	0.00
18-209-6214	Other Professional Services	72.00	104.00	10,750.00	12,000.00	12,000.00	12,000.00
18-209-6305	Service Charges	14,430.66	15,903.31	18,169.94	17,000.00	20,000.00	20,000.00
18-660-6102	Electricity	94,596.65	99,529.13	112,582.22	120,000.00	110,000.00	125,000.00
18-660-6103	Natural Gas	10,179.56	9,533.82	14,552.16	15,000.00	22,000.00	55,000.00
18-660-6104	Telephone	1,469.02	2,442.11	2,938.96	2,100.00	2,100.00	2,500.00
18-660-6105	Other Utility Services	1,858.86	1,682.75	2,165.98	2,000.00	2,500.00	2,500.00
18-660-6212	Payments to Contractors	0.00	0.00	0.00	0.00	0.00	3,000.00
18-660-6214	Other Professional Services	8,144.24	5,675.58	11,666.08	15,000.00	10,000.00	18,000.00
18-660-6215	Other Insurances	30,960.08	32,629.18	33,928.90	42,000.00	43,000.00	42,000.00
18-660-6302	Equip Rental/Maintenance Contract	373.38	140.00	0.00	560.00	560.00	600.00
18-660-6303	License Fees	969.88	25.00	860.00	1,000.00	1,000.00	1,000.00
18-661-6102	Electricity	1,096.90	1,234.91	195.46	1,200.00	600.00	1,200.00
18-661-6103	Natural Gas	523.54	759.17	1,086.87	1,600.00	3,500.00	1,600.00
18-661-6104	Telephone	567.23	343.26	40.01	800.00	800.00	800.00
18-661-6105	Other Utility Services	480.12	480.12	440.11	500.00	500.00	500.00
18-661-6212	Payments to Contractors	58,316.47	60,725.80	0.00	20,000.00	10,000.00	20,000.00
18-661-6214	Other Professional Services	13,713.60	2,206.08	1,126.00	10,000.00	10,000.00	10,000.00
18-661-6215	Other Insurances	5,612.64	5,236.92	3,627.95	6,000.00	5,000.00	6,000.00
18-661-6218	Claims/Losses	0.00	1,000.00	0.00	450.00	450.00	450.00
18-661-6301	Advertising	0.00	189.75	0.00	0.00	0.00	0.00
18-661-6302	Equip Rental/Maintenance Contract	321.13	0.00	2,248.92	1,000.00	1,000.00	2,000.00
	Contractual Totals:	245,685.96	255,565.89	226,754.56	280,210.00	255,010.00	324,150.00
710 - Commodities							
18-209-7100	Office Supplies/Publications	1,434.06	1,112.17	260.39	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	9,225.33	15,926.97	17,657.06	20,000.00	20,000.00	20,000.00
18-660-7100	Office Supplies/Publications	647.44	0.00	1,609.00	700.00	500.00	700.00
18-660-7101	Other Supplies/Tools	2,780.94	1,878.79	3,221.80	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	2,241.40	1,774.05	1,895.25	2,300.00	2,300.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	20,672.73	12,212.75	16,841.69	25,000.00	25,000.00	28,000.00
18-660-7110	Postage/Shipping	369.74	177.91	193.07	1,000.00	1,000.00	1,200.00
18-660-7112	Laboratory Supplies	19,391.04	16,282.50	29,537.99	20,000.00	20,000.00	30,000.00
18-660-7200	Fuel/Oil	2,818.86	3,309.22	3,383.36	6,500.00	3,000.00	6,500.00
18-660-7201	Equipment Repair/Parts/Maintenan	80,465.88	36,547.98	72,922.86	70,000.00	50,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	345.29	47.95	152.41	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	0.00	0.00	585.71	2,000.00	2,000.00	2,000.00
18-660-7205	Materials	0.00	0.00	680.00	0.00	0.00	0.00
18-661-7100	Office Supplies/Publications	1,056.16	880.05	161.84	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	12,574.34	13,019.34	21,083.16	16,000.00	20,000.00	25,000.00
18-661-7102	Clothing/Uniforms	1,365.90	969.01	1,096.48	1,500.00	1,500.00	1,500.00
18-661-7110	Postage/Shipping	0.00	0.00	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	6,685.77	10,845.66	17,135.32	19,000.00	11,500.00	20,000.00
18-661-7201	Equipment Repair/Parts/Maintenan	28,828.53	25,456.54	27,033.41	30,000.00	30,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	1,710.23	7,133.31	11,595.07	6,300.00	4,000.00	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	1,553.12	6,310.07	6,000.25	3,000.00	6,000.00	6,000.00
	Commodities Totals:	194,166.76	153,884.27	233,046.12	232,650.00	206,150.00	258,850.00
740 - Capital Outlay							
18-209-7504	Computer Equipment	1,204.56	2,097.63	1,573.11	2,500.00	2,000.00	2,000.00
18-209-7505	Computer Software	14,335.80	19,064.94	28,706.03	36,000.00	53,000.00	32,800.00
18-660-7402	Capital Improvement	565,727.10	2,183,620.44	7,388,848.38	2,000,000.00	3,200,000.00	0.00
18-660-7405	Machinery/Equipment	16,446.60	0.00	0.00	0.00	0.00	0.00
18-660-7504	Computer Equipment	519.56	2,031.16	1,423.65	1,000.00	1,000.00	1,500.00
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	15,560.00	0.00	510,000.00	510,000.00	450,000.00
18-661-7405	Machinery/Equipment	0.00	8,515.68	0.00	0.00	0.00	0.00
	Capital Outlay Totals:	598,233.62	2,230,889.85	7,420,551.17	2,550,500.00	3,767,000.00	487,300.00
800 - Transfers							
18-880-8000	Transfer to Other Fund	600,000.00	350,000.00	600,000.00	675,000.00	675,000.00	600,000.00
	Transfers Totals:	600,000.00	350,000.00	600,000.00	675,000.00	675,000.00	600,000.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
900 - Debt Service							
18-100-9108	Fleet Management Lease Program	0.00	0.00	0.00	7,800.00	3,500.00	31,200.00
18-880-9100	Principal Payment	0.00	0.00	0.00	208,517.00	208,517.00	421,141.00
18-880-9101	Interest Payment	0.00	0.00	1,346.74	11,875.00	17,142.00	22,967.00
18-880-9103	Agency Fees	0.00	0.00	5,710.18	50,350.00	72,680.00	97,378.00
	Debt Service Totals:	0.00	0.00	7,056.92	278,542.00	301,839.00	572,686.00
	Expense Totals:	2,101,025.69	3,490,189.74	9,046,816.96	4,659,731.00	5,802,081.00	2,976,359.00
	18 - SEWER FUND Totals:	-85,952.34	-521,826.15	-1,148,373.47	-258,231.00	2,682,552.00	-312,359.00

**Sanitation Fund-19
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	1,130,301	1,086,036	1,439,710	1,332,626	1,379,048	1,119,725
Receipts:						
Use of Money & Property	3,410	1,057	8,347	2,000	15,000	15,000
Intergovernmental	-	-	-	-	-	-
Services Revenue	62	30	120	-	-	-
Fines and Fees	1,524,647	1,521,168	1,535,535	1,518,000	1,523,000	1,773,500
Other Revenue Sources	3,471	35,031	1,150	-	-	-
Total Receipts	1,531,590	1,557,286	1,545,152	1,520,000	1,538,000	1,788,500
Total Available	2,661,891	2,643,321	2,984,862	2,852,626	2,917,048	2,908,225
Expenditures:						
Personnel Services	616,462	649,824	692,397	743,412	751,801	844,980
Contractual	382,351	375,647	414,563	472,150	420,800	506,550
Commodities	149,865	163,441	178,926	188,550	179,550	203,050
Capital Outlay	227,176	14,700	119,928	329,000	245,172	128,200
Transfers	200,000	-	200,000	200,000	200,000	200,000
Debt Service	-	-	-	-	-	-
Total Expenditures	1,575,855	1,203,611	1,605,814	1,933,112	1,797,323	1,882,780
Receipts Over(Under) Expenditures	(44,265)	353,674	(60,662)	(413,112)	(259,323)	(94,280)
Unencumbered Cash December 31	1,086,036	1,439,710	1,379,048	919,514	1,119,725	1,025,445



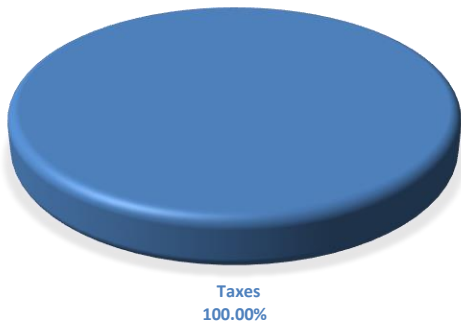
<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
19 - SANITATION FUND							
4 - Revenue							
430 - Use of Money & Property							
19-100-4350	Interest Income	3,409.93	1,056.86	8,347.19	2,000.00	15,000.00	15,000.00
	Use of Money & Property Totals:	3,409.93	1,056.86	8,347.19	2,000.00	15,000.00	15,000.00
450 - Services Revenue							
19-100-4505	Misc Service Charge	0.00	30.00	120.40	0.00	0.00	0.00
19-100-4521	Restitution	61.52	0.00	0.00	0.00	0.00	0.00
	Services Revenue Totals:	61.52	30.00	120.40	0.00	0.00	0.00
460 - Fines and Fees							
19-100-4607	Utilities Penalty	9,354.07	13,778.57	14,598.45	13,000.00	13,000.00	13,500.00
19-100-4630	Garbage Collection Fees	1,511,146.12	1,491,895.12	1,471,660.21	1,500,000.00	1,500,000.00	1,750,000.00
19-100-4632	Flatbed Service	4,146.89	15,394.30	49,176.44	5,000.00	10,000.00	10,000.00
19-100-4633	Misc. Refuse Fees	0.00	100.00	100.00	0.00	0.00	0.00
	Fines and Fees Totals:	1,524,647.08	1,521,167.99	1,535,535.10	1,518,000.00	1,523,000.00	1,773,500.00
470 - Other Revenue Sources							
19-100-4700	Refund of Expenditure	1,560.00	5,275.67	453.70	0.00	0.00	0.00
19-100-4880	Sale of Materials	169.50	13,587.60	695.80	0.00	0.00	0.00
19-541-4700	Refund of Expenditure	1,741.29	0.00	0.00	0.00	0.00	0.00
19-541-4881	Sale of Motor Vehicle	0.00	16,167.50	0.00	0.00	0.00	0.00
	Other Revenue Sources Totals:	3,470.79	35,030.77	1,149.50	0.00	0.00	0.00
	Revenue Totals:	1,531,589.32	1,557,285.62	1,545,152.19	1,520,000.00	1,538,000.00	1,788,500.00
5 - Expense							
500 - Personnel Services							
19-209-5204	Training/Seminars/Conferences	4,406.40	4,406.40	4,406.40	4,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	318.20	318.20	324.60	350.00	350.00	350.00
19-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
19-541-5100	Full Time Salary	402,171.10	411,915.48	443,518.23	436,417.00	480,000.00	522,924.00
19-541-5102	Overtime Salary	12,705.44	14,623.84	13,007.24	21,200.00	13,000.00	19,000.00
19-541-5103	SS/Medi Taxes	29,899.88	31,195.10	33,488.51	35,476.00	37,000.00	41,457.00
19-541-5105	Retirement	0.00	0.00	0.00	20,415.00	0.00	0.00
19-541-5106	KPERS	39,800.31	39,771.81	42,773.15	45,000.00	47,000.00	55,601.00
19-541-5111	Life Insurance	482.74	493.83	512.74	487.00	487.00	520.00
19-541-5112	Medical/Dental Insurance	106,461.02	117,456.34	131,730.57	137,824.00	137,824.00	148,557.00
19-541-5113	Unemployment Insurance	772.89	13.99	198.23	2,551.00	2,551.00	2,981.00
19-541-5114	Workers Comp	16,446.72	24,625.94	19,977.30	34,592.00	24,189.00	43,390.00
19-541-5202	Employment Services	775.92	4,488.96	1,799.05	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	0.00	7.00	325.82	500.00	800.00	500.00
19-541-5204	Training/Seminars/Conferences	0.00	0.00	335.00	500.00	500.00	1,600.00
19-541-5205	Dues/Memberships	442.08	505.90	0.00	600.00	600.00	600.00
19-541-5206	Employee Appreciation	255.00	0.00	0.00	0.00	0.00	0.00
	Personnel Services Totals:	616,462.70	649,822.79	692,396.84	743,412.00	751,801.00	844,980.00
600 - Contractual							
19-201-6214	Other Professional Services	2,000.00	15,725.00	6,000.00	14,500.00	0.00	5,000.00
19-209-6214	Other Professional Services	48.00	52.00	9,750.00	8,000.00	11,000.00	12,000.00
19-209-6305	Service Charges	14,430.33	15,902.84	18,169.49	17,000.00	17,000.00	20,000.00
19-541-6102	Electricity	4,445.40	4,196.03	5,764.01	6,000.00	6,000.00	6,000.00
19-541-6103	Natural Gas	2,861.77	2,610.62	3,553.80	5,000.00	6,000.00	6,000.00
19-541-6104	Telephone	648.59	2,495.21	3,128.90	3,000.00	3,200.00	3,200.00
19-541-6105	Other Utility Services	2,294.72	1,702.56	1,126.49	2,000.00	2,000.00	2,000.00
19-541-6212	Payments to Contractors	314,857.07	280,753.65	313,888.09	350,000.00	325,000.00	385,000.00
19-541-6214	Other Professional Services	30,328.95	40,881.88	39,924.46	45,000.00	35,000.00	45,000.00
19-541-6215	Other Insurances	10,100.57	11,045.18	10,643.66	18,000.00	13,000.00	18,000.00
19-541-6218	Claims/Losses	0.00	0.00	1,842.86	1,500.00	800.00	1,500.00
19-541-6301	Advertising	0.00	0.00	509.77	500.00	1,000.00	1,200.00
19-541-6302	Equip Rental/Maintenance Contract	323.00	210.00	210.00	1,600.00	750.00	1,600.00
19-541-6303	License Fees	13.00	71.75	51.75	50.00	50.00	50.00
	Contractual Totals:	382,351.40	375,646.72	414,563.28	472,150.00	420,800.00	506,550.00

<u>Account</u>	<u>Account Name</u>	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
710 - Commodities							
19-209-7100	Office Supplies/Publications	968.99	281.54	173.59	1,000.00	1,000.00	1,000.00
19-209-7110	Postage/Shipping	6,150.22	10,617.98	12,260.15	15,000.00	15,000.00	16,000.00
19-541-7100	Office Supplies/Publications	236.41	243.00	211.84	500.00	500.00	500.00
19-541-7101	Other Supplies/Tools	38,117.72	48,086.72	31,799.31	45,000.00	30,000.00	45,000.00
19-541-7102	Clothing/Uniforms	6,620.92	6,527.60	5,917.03	7,000.00	8,000.00	7,500.00
19-541-7110	Postage/Shipping	36.67	37.67	0.00	50.00	50.00	50.00
19-541-7200	Fuel/Oil	47,226.27	54,993.82	90,531.73	75,000.00	85,000.00	85,000.00
19-541-7201	Equipment Repair/Parts/Maintenan	25,346.37	38,968.01	31,787.50	30,000.00	30,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	9,588.15	2,102.44	4,509.68	5,000.00	5,000.00	8,000.00
19-541-7204	Building Materials/Repairs	15,573.63	1,581.96	1,735.65	10,000.00	5,000.00	10,000.00
Commodities Totals:		149,865.35	163,440.74	178,926.48	188,550.00	179,550.00	203,050.00
740 - Capital Outlay							
19-209-7504	Computer Equipment	1,356.11	860.42	719.88	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	9,359.33	13,290.10	20,114.72	24,000.00	34,000.00	23,200.00
19-541-7403	Motor Vehicles	215,284.00	0.00	98,953.00	300,000.00	205,672.00	100,000.00
19-541-7405	Machinery/Equipment	1,176.60	0.00	0.00	0.00	500.00	0.00
19-541-7504	Computer Equipment	0.00	216.00	0.00	1,000.00	1,000.00	1,000.00
19-541-7505	Computer Software	0.00	333.46	139.99	2,500.00	2,500.00	2,500.00
Capital Outlay Totals:		227,176.04	14,699.98	119,927.59	329,000.00	245,172.00	128,200.00
800 - Transfers							
19-880-8000	Transfer to Other Fund	200,000.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00
Transfers Totals:		200,000.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00
Expense Totals:		1,575,855.49	1,203,610.23	1,605,814.19	1,933,112.00	1,797,323.00	1,882,780.00
19 - SANITATION FUND Totals:		-44,266.17	353,675.39	-60,662.00	-413,112.00	-259,323.00	-94,280.00

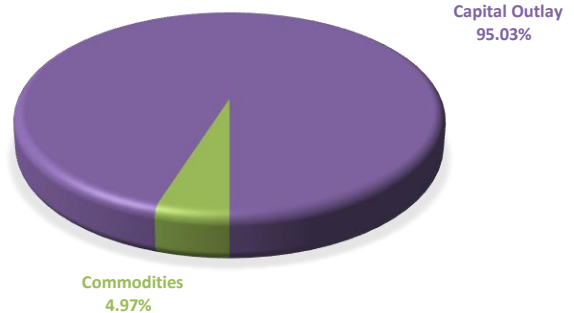
**Special Recreation Fund- 20
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	25,610	35,614	35,913	42,913	41,152	55,280
Receipts:						
Taxes	10,092	12,918	13,412	14,128	14,128	15,145
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	10,092	12,918	13,412	14,128	14,128	15,145
Total Available	35,702	48,532	49,325	57,041	55,280	70,425
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	9,119	-	-	-	-
Commodities	88	3,500	8,173	3,500	-	3,500
Capital Outlay	-	-	-	53,541	-	66,925
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	88	12,619	8,173	57,041	-	70,425
Receipts Over(Under) Expenditures	10,004	299	5,239	(42,913)	14,128	(55,280)
Unencumbered Cash December 31	35,614	35,913	41,152	-	55,280	-

2024 RECEIPTS



2024 EXPENDITURES

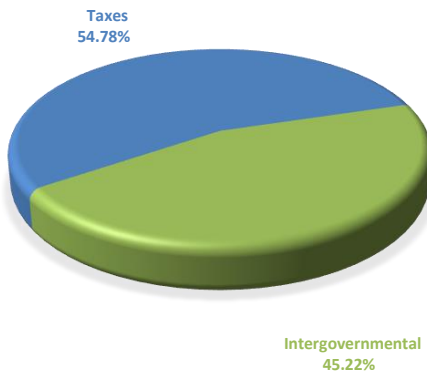


<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
20 - SPECIAL RECREATION FUND							
4 - Revenue							
410 - Taxes							
20-100-4125	Liquor Enforcement Tax	10,092.07	12,918.14	13,412.29	14,128.00	14,128.00	15,145.00
	Taxes Totals:	10,092.07	12,918.14	13,412.29	14,128.00	14,128.00	15,145.00
	Revenue Totals:	10,092.07	12,918.14	13,412.29	14,128.00	14,128.00	15,145.00
5 - Expense							
600 - Contractual							
20-530-6214	Other Professional Services	0.00	9,119.10	0.00	0.00	0.00	0.00
	Contractual Totals:	0.00	9,119.10	0.00	0.00	0.00	0.00
710 - Commodities							
20-530-7101	Other Supplies/Tools	88.11	3,500.00	8,173.08	3,500.00	0.00	3,500.00
	Commodities Totals:	88.11	3,500.00	8,173.08	3,500.00	0.00	3,500.00
740 - Capital Outlay							
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	53,541.00	0.00	66,925.00
	Capital Outlay Totals:	0.00	0.00	0.00	53,541.00	0.00	66,925.00
	Expense Totals:	88.11	12,619.10	8,173.08	57,041.00	0.00	70,425.00
20 - SPECIAL RECREATION FUND Totals:		10,003.96	299.04	5,239.21	-42,913.00	14,128.00	-55,280.00

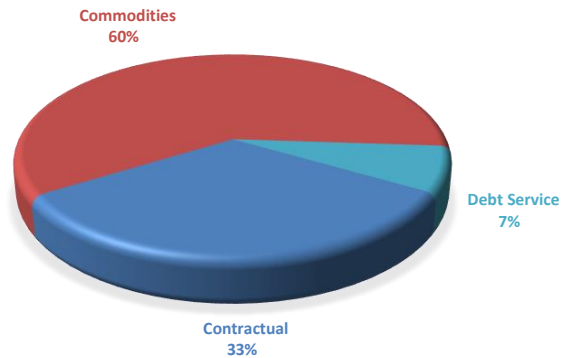
**Special Street Fund-21
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	684,792	785,482	777,885	593,685	497,704	513,621
Receipts:						
Taxes	356,641	394,286	368,688	373,190	366,100	363,380
Use of Money & Property	-	-	127,500	-	-	-
Intergovernmental	282	128,786	362,145	450,000	674,000	300,000
Services Revenue	-	-	-	-	-	-
Other Revenue Sources	6,144	53,342	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	363,067	576,414	858,332	823,190	1,040,100	663,380
Total Available	1,047,859	1,361,896	1,636,217	1,416,875	1,537,804	1,177,001
Expenditures:						
Contractual	49,531	140,107	725,242	40,000	25,000	235,000
Commodities	157,022	201,561	156,561	204,000	204,000	428,000
Capital Outlay	55,824	242,343	256,711	1,001,008	743,083	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	44,100	52,100	52,100
Total Expenditures	262,377	584,011	1,138,513	1,289,108	1,024,183	715,100
Receipts Over(Under) Expenditures	100,690	(7,597)	(280,181)	(465,918)	15,917	(51,720)
Unencumbered Cash December 31	785,482	777,885	497,704	127,767	513,621	461,901

2024 RECEIPTS



2024 EXPENDITURES

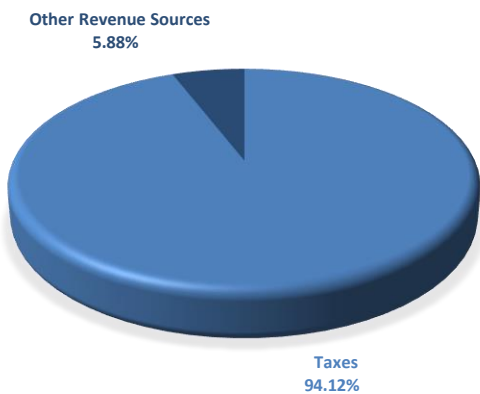


<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
21 - SPECIAL STREET FUND							
4 - Revenue							
410 - Taxes							
21-100-4126	Highway/Gas Tax	305,269.29	337,817.99	318,357.21	324,440.00	318,100.00	315,740.00
21-100-4136	County Gas Tax	51,371.43	56,467.93	50,330.52	48,750.00	48,000.00	47,640.00
	Taxes Totals:	356,640.72	394,285.92	368,687.73	373,190.00	366,100.00	363,380.00
430 - Use of Money & Property							
21-100-4301	Lease Proceeds	0.00	0.00	127,500.00	0.00	0.00	0.00
	Use of Money & Property Totals:	0.00	0.00	127,500.00	0.00	0.00	0.00
440 - Intergovernmental							
21-100-4461	Miscellaneous Grants	281.50	128,786.09	362,144.63	450,000.00	674,000.00	300,000.00
	Intergovernmental Totals:	281.50	128,786.09	362,144.63	450,000.00	674,000.00	300,000.00
470 - Other Revenue Sources							
21-100-4700	Refund of Expenditure	1,497.41	20,192.31	0.00	0.00	0.00	0.00
21-542-4702	Insurance Recovery	4,646.88	0.00	0.00	0.00	0.00	0.00
21-542-4880	Sale of Materials	0.00	33,150.00	0.00	0.00	0.00	0.00
	Other Revenue Sources Totals:	6,144.29	53,342.31	0.00	0.00	0.00	0.00
	Revenue Totals:	363,066.51	576,414.32	858,332.36	823,190.00	1,040,100.00	663,380.00
5 - Expense							
600 - Contractual							
21-542-6212	Payments to Contractors	19,500.00	90,218.54	4,177.51	15,000.00	0.00	200,000.00
21-542-6214	Other Professional Services	18,995.26	49,558.50	720,652.60	25,000.00	25,000.00	25,000.00
21-542-6218	Claims/Losses	4,160.27	0.00	411.44	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	6,876.00	330.00	0.00	0.00	0.00	10,000.00
	Contractual Totals:	49,531.53	140,107.04	725,241.55	40,000.00	25,000.00	235,000.00
710 - Commodities							
21-542-7200	Fuel/Oil	26,310.80	29,764.38	47,537.37	40,000.00	40,000.00	45,000.00
21-542-7201	Equipment Repair/Parts/Maintenanc	30,231.90	81,682.39	43,347.74	65,000.00	65,000.00	65,000.00
21-542-7202	Motor Vehicle Repair/Parts	18,674.78	16,004.07	8,925.37	13,000.00	13,000.00	13,000.00
21-542-7204	Building Materials/Repairs	0.00	14.02	0.00	1,000.00	1,000.00	5,000.00
21-542-7205	Materials	81,804.41	74,096.17	56,750.38	85,000.00	85,000.00	300,000.00
	Commodities Totals:	157,021.89	201,561.03	156,560.86	204,000.00	204,000.00	428,000.00
740 - Capital Outlay							
21-542-7402	Capital Improvement	0.00	27,567.97	1,711.83	851,008.00	713,083.00	0.00
21-542-7403	Motor Vehicles	0.00	192,302.00	-1.00	0.00	0.00	0.00
21-542-7405	Machinery/Equipment	55,823.82	22,472.60	255,000.00	150,000.00	30,000.00	0.00
	Capital Outlay Totals:	55,823.82	242,342.57	256,710.83	1,001,008.00	743,083.00	0.00
900 - Debt Service							
21-100-9107	Lease/Cert of Participation Payment	0.00	0.00	0.00	44,100.00	52,100.00	52,100.00
	Debt Service Totals:	0.00	0.00	0.00	44,100.00	52,100.00	52,100.00
	Expense Totals:	262,377.24	584,010.64	1,138,513.24	1,289,108.00	1,024,183.00	715,100.00
	21 - SPECIAL STREET FUND Totals:	100,689.27	-7,596.32	-280,180.88	-465,918.00	15,917.00	-51,720.00

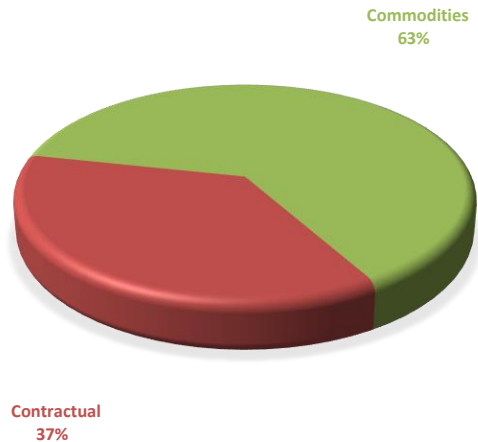
Tourism & Convention Fund- 23
Fiscal Year 2024

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	28,107	28,280	36,408	50,398	58,922	102,922
Receipts:						
Taxes	127,670	127,489	138,115	140,000	150,000	160,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	5,004	9,989	10,000	10,001	10,000
Transfers In	-	-	-	-	-	-
Total Receipts	127,670	132,493	148,104	150,000	160,001	170,000
Total Available	155,777	160,773	184,512	200,398	218,923	272,922
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	127,497	124,365	125,590	120,000	116,001	100,000
Commodities	-	-	-	80,398	-	172,922
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	127,497	124,365	125,590	200,398	116,001	272,922
Receipts Over(Under) Expenditures	173	8,128	22,514	(50,398)	44,000	(102,922)
Unencumbered Cash December 31	28,280	36,408	58,922	-	102,922	-

2024 RECEIPTS



2024 EXPENDITURES

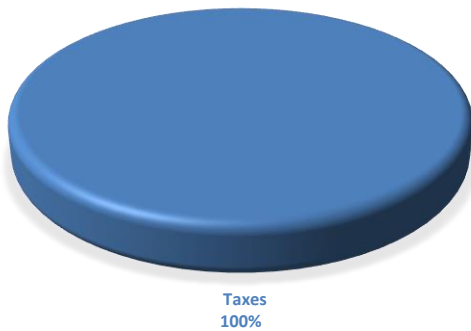


<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
23 - CONVENTION AND TOURISM FUND							
4 - Revenue							
410 - Taxes							
23-100-4127	Transient Guest Tax	127,670.19	127,488.61	138,114.95	140,000.00	150,000.00	160,000.00
	Taxes Totals:	127,670.19	127,488.61	138,114.95	140,000.00	150,000.00	160,000.00
470 - Other Revenue Sources							
23-773-4701	Contributions/Donations	0.00	5,003.96	9,988.56	10,000.00	10,001.00	10,000.00
	Other Revenue Sources Totals:	0.00	5,003.96	9,988.56	10,000.00	10,001.00	10,000.00
	Revenue Totals:	127,670.19	132,492.57	148,103.51	150,000.00	160,001.00	170,000.00
5 - Expense							
600 - Contractual							
23-773-6212	Payments to Contractors	48,997.10	35,360.81	25,601.26	20,000.00	16,000.00	0.00
23-773-6214	Other Professional Services	0.00	9,003.96	9,988.56	10,000.00	10,001.00	10,000.00
23-773-6217	Contributions	75,000.00	80,000.00	90,000.00	90,000.00	90,000.00	90,000.00
23-773-6301	Advertising	3,500.00	0.00	0.00	0.00	0.00	0.00
	Contractual Totals:	127,497.10	124,364.77	125,589.82	120,000.00	116,001.00	100,000.00
710 - Commodities							
23-773-7101	Other Supplies/Tools	0.00	0.00	0.00	80,398.00	0.00	172,922.00
	Commodities Totals:	0.00	0.00	0.00	80,398.00	0.00	172,922.00
	Expense Totals:	127,497.10	124,364.77	125,589.82	200,398.00	116,001.00	272,922.00
23 - CONVENTION AND TOURISM FUND Totals:		173.09	8,127.80	22,513.69	-50,398.00	44,000.00	-102,922.00

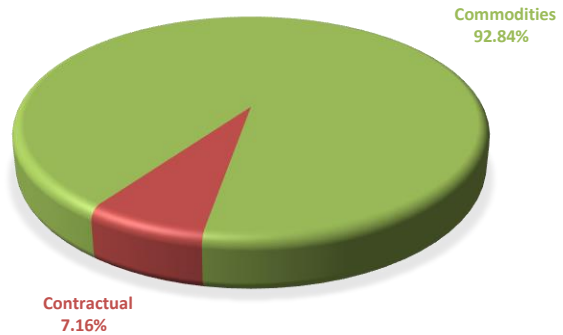
**Special Alcohol Fund- 26
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	84,816	93,482	94,225	89,550	81,141	96,594
Receipts:						
Taxes	10,092	12,918	13,412	14,128	14,128	15,145
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	1,450	700	1,350	-	2,325	-
Transfers In	-	-	-	-	-	-
Total Receipts	11,542	13,618	14,762	14,128	16,453	15,145
Total Available	96,358	107,100	108,987	103,678	97,594	111,739
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	1,000	1,000	7,800	4,500	1,000	8,000
Commodities	1,876	11,875	20,046	99,178	-	103,739
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	2,876	12,875	27,846	103,678	1,000	111,739
Receipts Over(Under) Expenditures	8,666	743	(13,084)	(89,550)	15,453	(96,594)
Unencumbered Cash December 31	93,482	94,225	81,141	-	96,594	-

2024 RECEIPTS



2024 EXPENDITURES

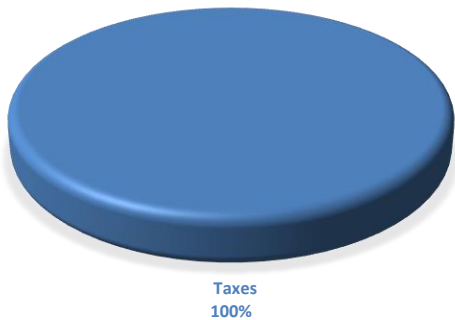


<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
26 - SPECIAL ALCOHOL FUND							
4 - Revenue							
410 - Taxes							
26-100-4125	Liquor Enforcement Tax	10,092.07	12,918.14	13,412.29	14,128.00	14,128.00	15,145.00
	Taxes Totals:	10,092.07	12,918.14	13,412.29	14,128.00	14,128.00	15,145.00
470 - Other Revenue Sources							
26-100-4701	Contributions/Donations	1,450.00	700.00	1,350.00	0.00	2,325.00	0.00
	Other Revenue Sources Totals:	1,450.00	700.00	1,350.00	0.00	2,325.00	0.00
	Revenue Totals:	11,542.07	13,618.14	14,762.29	14,128.00	16,453.00	15,145.00
5 - Expense							
600 - Contractual							
26-100-6217	Contributions	1,000.00	1,000.00	7,800.00	4,500.00	1,000.00	8,000.00
	Contractual Totals:	1,000.00	1,000.00	7,800.00	4,500.00	1,000.00	8,000.00
710 - Commodities							
26-100-7101	Other Supplies/Tools	1,876.12	11,875.61	20,046.53	99,178.00	0.00	103,739.00
	Commodities Totals:	1,876.12	11,875.61	20,046.53	99,178.00	0.00	103,739.00
	Expense Totals:	2,876.12	12,875.61	27,846.53	103,678.00	1,000.00	111,739.00
	26 - SPECIAL ALCOHOL FUND Totals:	8,665.95	742.53	-13,084.24	-89,550.00	15,453.00	-96,594.00

Public Library Fund-27
Fiscal Year 2024

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	372,485	392,710	399,465	457,400	457,542	454,974
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	372,485	392,710	399,465	457,400	457,542	454,974
Total Available	372,485	392,710	399,465	457,400	457,542	454,974
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfer To Other Agency	372,485	392,710	399,465	457,400	457,542	454,974
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	372,485	392,710	399,465	457,400	457,542	454,974
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2024 RECEIPTS



2024 EXPENDITURES

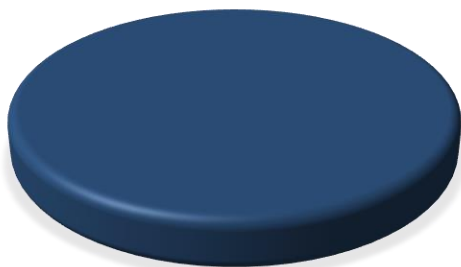


<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
27 - PUBLIC LIBRARY FUND							
4 - Revenue							
410 - Taxes							
27-100-4100	Neighborhood Revitalization	-9,191.11	-8,903.05	-8,989.74	-15,000.00	-15,000.00	-15,000.00
27-100-4101	Current Property Tax	318,478.28	331,455.00	345,938.62	410,399.00	410,541.00	410,760.00
27-100-4102	Motor Vehicle Tax	46,200.10	48,796.46	47,250.88	48,690.00	48,690.00	46,644.00
27-100-4103	RV Tax	383.55	450.52	421.25	445.00	445.00	420.00
27-100-4104	16/20 M Veh	800.89	868.38	987.10	866.00	866.00	150.00
27-100-4106	Delinquent Property Tax	15,810.61	20,041.03	13,856.17	12,000.00	12,000.00	12,000.00
27-100-4107	Excise Tax	2.68	1.95	0.72	0.00	0.00	0.00
	Taxes Totals:	372,485.00	392,710.29	399,465.00	457,400.00	457,542.00	454,974.00
	Revenue Totals:	372,485.00	392,710.29	399,465.00	457,400.00	457,542.00	454,974.00
5 - Expense							
800 - Transfers							
27-100-8110	Distribution to Other Agency	372,485.00	392,710.29	399,465.00	457,400.00	457,542.00	454,974.00
	Transfers Totals:	372,485.00	392,710.29	399,465.00	457,400.00	457,542.00	454,974.00
	Expense Totals:	372,485.00	392,710.29	399,465.00	457,400.00	457,542.00	454,974.00
	27 - PUBLIC LIBRARY FUND Totals:	0.00	0.00	0.00	0.00	0.00	0.00

**Land Bank Fund-31
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	-	986	8,786	7,711	16,951	16,451
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	1,000	8,000	9,240	3,500	-	5,000
Transfers In	-	-	-	-	-	-
Total Receipts	1,000	8,000	9,240	3,500	-	5,000
Total Available	1,000	8,986	18,026	11,211	16,951	21,451
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	14	200	65	-	-	-
Commodities	-	-	-	-	-	-
Capital Outlay	-	-	1,010	11,211	500	21,451
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	14	200	1,075	11,211	500	21,451
Receipts Over(Under) Expenditures	986	7,800	8,165	(7,711)	(500)	(16,451)
Unencumbered Cash December 31	986	8,786	16,951	-	16,451	-

2024 RECEIPTS



Other
Revenue
Sources
100%

2024 EXPENDITURES



Capital Outlay
100%

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
31 - LAND BANK							
4 - Revenue							
470 - Other Revenue Sources							
31-100-4810	Sale of Property	1,000.00	8,000.00	9,240.00	3,500.00	0.00	5,000.00
	Other Revenue Sources Totals:	1,000.00	8,000.00	9,240.00	3,500.00	0.00	5,000.00
	Revenue Totals:	1,000.00	8,000.00	9,240.00	3,500.00	0.00	5,000.00
5 - Expense							
600 - Contractual							
31-100-6210	Legal Services	13.79	0.00	0.00	0.00	0.00	0.00
31-100-6301	Advertising	0.00	199.91	65.40	0.00	0.00	0.00
	Contractual Totals:	13.79	199.91	65.40	0.00	0.00	0.00
740 - Capital Outlay							
31-100-7401	Land/Easements/ROW	0.00	0.00	1,010.00	11,211.00	500.00	21,451.00
	Capital Outlay Totals:	0.00	0.00	1,010.00	11,211.00	500.00	21,451.00
	Expense Totals:	13.79	199.91	1,075.40	11,211.00	500.00	21,451.00
	31 - LAND BANK Totals:	986.21	7,800.09	8,164.60	-7,711.00	-500.00	-16,451.00

Municipalities Fight Addiction Fund-32
Fiscal Year 2024

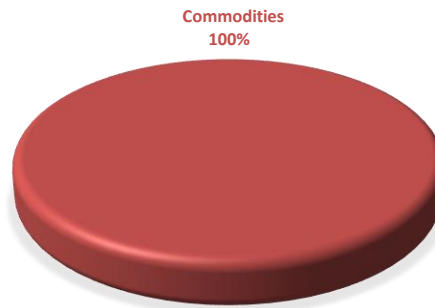
	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	-	-	-	-	2,853	29,253
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	2,853	-	26,900	30,000
Transfers In	-	-	-	-	-	-
Total Receipts	-	-	2,853	-	26,900	30,000
Total Available	-	-	2,853	-	29,753	59,253
Expenditures:						
Contractual	-	-	-	-	500	-
Commodities	-	-	-	-	-	59,253
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	-	-	-	-	500	59,253
Receipts Over(Under) Expenditures	-	-	2,853	-	26,400	(29,253)
Unencumbered Cash December 31	-	-	2,853	-	29,253	-

2024 RECEIPTS



Other
Revenue
Sources
100%

2024 EXPENDITURES



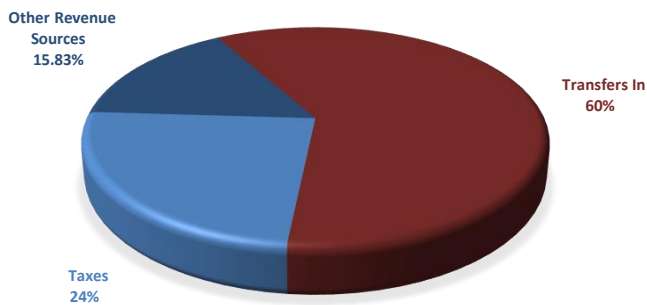
Commodities
100%

<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
32 - MUNICIPALITIES FIGHT ADDICTION FUND							
4 - Revenue							
470 - Other Revenue Sources							
32-100-4790	Miscellaneous Revenue	0.00	0.00	2,852.63	0.00	26,900.00	30,000.00
	Other Revenue Sources Totals:	0.00	0.00	2,852.63	0.00	26,900.00	30,000.00
	Revenue Totals:	0.00	0.00	2,852.63	0.00	26,900.00	30,000.00
5 - Expense							
600 - Contractual							
32-100-6214	Other Professional Services	0.00	0.00	0.00	0.00	500.00	0.00
	Contractual Totals:	0.00	0.00	0.00	0.00	500.00	0.00
710 - Commodities							
32-100-7101	Other Supplies/Tools	0.00	0.00	0.00	0.00	0.00	59,253.00
	Commodities Totals:	0.00	0.00	0.00	0.00	0.00	59,253.00
	Expense Totals:	0.00	0.00	0.00	0.00	500.00	59,253.00
32 - MUNICIPALITIES FIGHT ADDICTION FUND Totals:		0.00	0.00	2,852.63	0.00	26,400.00	-29,253.00

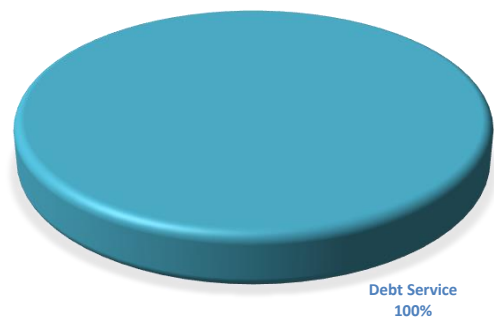
**Bond & Interest Fund-43
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	129,681	254,022	113,108	130,221	108,384	123,343
Receipts:						
Taxes	686,640	426,166	570,951	599,504	594,684	604,707
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	23,094,936	-	4,470,000	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	393,073	393,073	394,011
Transfers In	-	-	1,490,250	1,493,000	1,493,000	1,489,775
Total Receipts	23,781,576	426,166	6,531,201	2,485,577	2,480,757	2,488,493
Total Available	23,911,257	680,188	6,644,309	2,615,798	2,589,141	2,611,836
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	4,455,000	-	-	-
Debt Service	23,657,235	567,080	2,080,925	2,615,798	2,465,798	2,611,836
Reserve	-	-	-	-	-	-
Total Expenditures	23,657,235	567,080	6,535,925	2,615,798	2,465,798	2,611,836
Receipts Over(Under) Expenditures	124,341	(140,914)	(4,724)	(130,221)	14,959	(123,343)
Unencumbered Cash December 31	254,022	113,108	108,384	-	123,343	-

2024 RECEIPTS



2024 EXPENDITURES

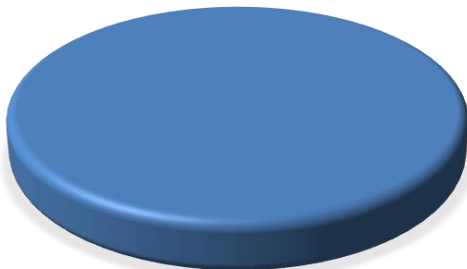


<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted</u> <u>Budget</u>
43 - BOND & INTEREST FUND							
4 - Revenue							
410 - Taxes							
43-100-4100	Neighborhood Revitalization	-16,774.30	-8,135.82	-13,522.45	-25,000.00	-20,000.00	-20,000.00
43-100-4101	Current Property Tax	581,305.07	302,880.77	518,733.17	519,369.00	519,549.00	544,956.00
43-100-4102	Motor Vehicle Tax	84,286.48	89,003.39	43,178.63	73,164.00	73,164.00	59,029.00
43-100-4103	RV Tax	693.08	821.98	384.96	669.00	669.00	532.00
43-100-4104	16/20 M Veh	1,553.47	1,578.86	1,084.50	1,302.00	1,302.00	190.00
43-100-4106	Delinquent Property Tax	35,571.71	40,012.95	21,091.43	30,000.00	20,000.00	20,000.00
43-100-4107	Excise Tax	4.81	3.55	0.65	0.00	0.00	0.00
	Taxes Totals:	686,640.32	426,165.68	570,950.89	599,504.00	594,684.00	604,707.00
440 - Intergovernmental							
43-100-4420	Sale of Bonds	21,840,000.00	0.00	4,470,000.00	0.00	0.00	0.00
43-100-4421	Premium on Sale of Bonds	1,254,935.80	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Totals:	23,094,935.80	0.00	4,470,000.00	0.00	0.00	0.00
470 - Other Revenue Sources							
43-100-4710	Paid Direct to City	0.00	0.00	0.00	393,073.00	393,073.00	394,011.00
43-100-4900	Transfer from Other Fund	0.00	0.00	1,490,250.00	1,493,000.00	1,493,000.00	1,489,775.00
	Other Revenue Sources Totals:	0.00	0.00	1,490,250.00	1,886,073.00	1,886,073.00	1,883,786.00
	Revenue Totals:	23,781,576.12	426,165.68	6,531,200.89	2,485,577.00	2,480,757.00	2,488,493.00
5 - Expense							
800 - Transfers							
43-100-8002	Transfer to CIP	0.00	0.00	4,455,000.00	0.00	0.00	0.00
	Transfers Totals:	0.00	0.00	4,455,000.00	0.00	0.00	0.00
900 - Debt Service							
43-100-9100	Principal Payment	0.00	0.00	0.00	0.00	0.00	240,000.00
43-100-9101	Interest Payment	113,735.88	0.00	0.00	0.00	0.00	154,011.00
43-100-9102	Bond/Note Fees	373,361.40	0.00	15,000.00	0.00	0.00	0.00
43-100-9105	Loan Principal	314,842.41	0.00	0.00	0.00	0.00	0.00
43-100-9200	Emergency Reserve	22,284,285.52	0.00	0.00	150,000.00	0.00	150,000.00
43-880-9100	Principal Payment	515,000.00	515,000.00	1,595,000.00	1,830,000.00	1,830,000.00	1,695,000.00
43-880-9101	Interest Payment	56,010.00	52,080.00	470,925.00	635,698.00	635,698.00	372,825.00
43-880-9103	Agency Fees	0.00	0.00	0.00	100.00	100.00	0.00
	Debt Service Totals:	23,657,235.21	567,080.00	2,080,925.00	2,615,798.00	2,465,798.00	2,611,836.00
	Expense Totals:	23,657,235.21	567,080.00	6,535,925.00	2,615,798.00	2,465,798.00	2,611,836.00
	43 - BOND & INTEREST FUND Totals:	124,340.91	-140,914.32	-4,724.11	-130,221.00	14,959.00	-123,343.00

Healthcare Sales Tax -44
Fiscal Year 2024

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	-	-	-	-	-	-
Receipts:						
Taxes	1,777,503	1,892,217	2,103,194	2,120,000	2,330,000	2,500,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	1,777,503	1,892,217	2,103,194	2,120,000	2,330,000	2,500,000
Total Available	1,777,503	1,892,217	2,103,194	2,120,000	2,330,000	2,500,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	1,777,503	1,892,217	2,103,194	2,120,000	2,330,000	2,500,000
Total Expenditures	1,777,503	1,892,217	2,103,194	2,120,000	2,330,000	2,500,000
Receipts Over(Under) Expenditures	-	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2024 RECEIPTS



Taxes
100%

2024 EXPENDITURES



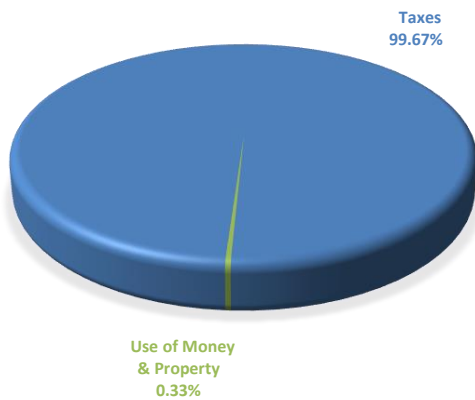
Transfers
100%

<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
44 - HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
44-100-4111	Pledged Debt Sales Tax-95%	1,715,170.27	1,744,816.23	1,822,418.84	1,800,000.00	1,900,000.00	2,000,000.00
44-100-4112	Compensating Use Tax	62,333.14	147,400.97	280,775.07	320,000.00	430,000.00	500,000.00
	Taxes Totals:	1,777,503.41	1,892,217.20	2,103,193.91	2,120,000.00	2,330,000.00	2,500,000.00
	Revenue Totals:	1,777,503.41	1,892,217.20	2,103,193.91	2,120,000.00	2,330,000.00	2,500,000.00
5 - Expense							
800 - Transfers							
44-100-8003	Transfer to Trustee	1,777,503.41	1,892,217.20	2,103,193.91	2,120,000.00	2,330,000.00	2,500,000.00
	Transfers Totals:	1,777,503.41	1,892,217.20	2,103,193.91	2,120,000.00	2,330,000.00	2,500,000.00
	Expense Totals:	1,777,503.41	1,892,217.20	2,103,193.91	2,120,000.00	2,330,000.00	2,500,000.00
44 - HEALTHCARE SALES TAX FUND Totals:		0.00	0.00	0.00	0.00	0.00	0.00

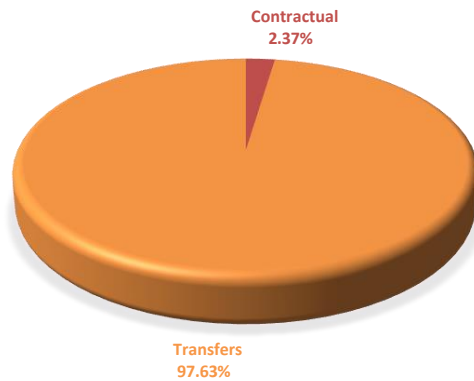
**Unpledged Healthcare Sales Tax -45
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	79,091	189,526	211,885	261,085	-	132,400
Receipts:						
Taxes	339,850	312,934	283,100	180,000	208,000	120,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	129	508	200	400	400
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	339,850	313,063	283,608	180,200	208,400	120,400
Total Available	418,941	502,589	495,493	441,285	208,400	252,800
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	3,000	3,000	6,000	441,285	6,000	6,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	226,415	287,704	489,493	-	70,000	246,800
Total Expenditures	229,415	290,704	495,493	441,285	76,000	252,800
Receipts Over(Under) Expenditures	110,435	22,359	(211,885)	(261,085)	132,400	(132,400)
Unencumbered Cash December 31	189,526	211,885	-	-	132,400	-

2024 RECEIPTS



2024 EXPENDITURES

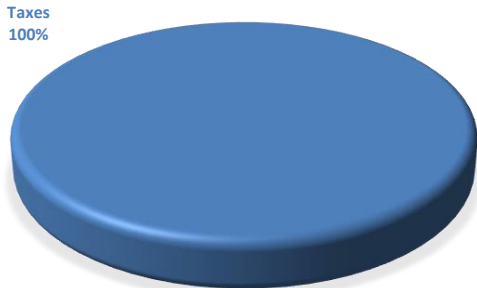


<u>Account</u>	<u>Account Name</u>	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Adopted Budget	<u>2023</u> Working Budget	<u>2024</u> Adopted Budget
45 - UNPLEDGED HEALTHCARE SALES TAX FUND							
4 - Revenue							
410 - Taxes							
45-100-4110	Healthcare Sales Tax 5%	90,272.11	91,832.43	95,916.77	100,000.00	100,000.00	120,000.00
45-100-4112	Compensating Use Tax	249,332.52	221,101.48	187,183.35	80,000.00	108,000.00	0.00
	Taxes Totals:	339,604.63	312,933.91	283,100.12	180,000.00	208,000.00	120,000.00
430 - Use of Money & Property							
45-100-4350	Interest Income	245.74	129.32	508.01	200.00	400.00	400.00
	Use of Money & Property Totals:	245.74	129.32	508.01	200.00	400.00	400.00
	Revenue Totals:	339,850.37	313,063.23	283,608.13	180,200.00	208,400.00	120,400.00
5 - Expense							
600 - Contractual							
45-100-6214	Other Professional Services	3,000.00	3,000.00	6,000.00	441,285.00	6,000.00	6,000.00
	Contractual Totals:	3,000.00	3,000.00	6,000.00	441,285.00	6,000.00	6,000.00
800 - Transfers							
45-100-8110	Distribution to Other Agency	226,414.75	287,704.26	489,493.25	0.00	70,000.00	246,800.00
	Transfers Totals:	226,414.75	287,704.26	489,493.25	0.00	70,000.00	246,800.00
	Expense Totals:	229,414.75	290,704.26	495,493.25	441,285.00	76,000.00	252,800.00
45 - UNPLEDGED HEALTHCARE SALES TAX FUND Totals:		110,435.62	22,358.97	-211,885.12	-261,085.00	132,400.00	-132,400.00

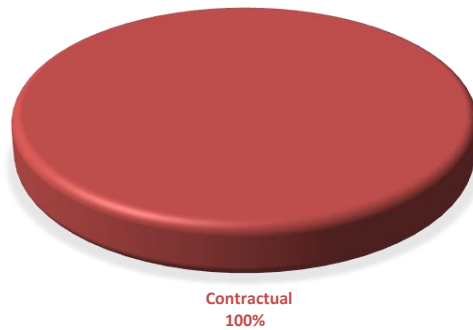
**CID Sales Tax -57
Fiscal Year 2024**

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGETED 2023	ESTIMATED 2023	BUDGETED 2024
Unencumbered Cash January 1	979	-	-	-	-	-
Receipts:						
Taxes	51,940	63,750	71,079	70,000	70,000	85,000
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Services Revenue	-	-	-	-	-	-
Fines and Fees	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Total Receipts	51,940	63,750	71,079	70,000	70,000	85,000
Total Available	52,919	63,750	71,079	70,000	70,000	85,000
Expenditures:						
Personnel Services	-	-	-	-	-	-
Contractual	52,919	63,750	71,079	70,000	70,000	85,000
Commodities	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Reserve	-	-	-	-	-	-
Total Expenditures	52,919	63,750	71,079	70,000	70,000	85,000
Receipts Over(Under) Expenditures	(979)	-	-	-	-	-
Unencumbered Cash December 31	-	-	-	-	-	-

2024 RECEIPTS



2024 EXPENDITURES



<u>Account</u>	Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
57 - CID SALES TAX FUND							
4 - Revenue							
410 - Taxes							
57-100-4110	Sales Tax	51,939.79	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
	Taxes Totals:	51,939.79	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
	Revenue Totals:	51,939.79	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
5 - Expense							
600 - Contractual							
57-100-6212	Payments to Contractors	52,918.65	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
	Contractual Totals:	52,918.65	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
	Expense Totals:	52,918.65	63,750.41	71,079.19	70,000.00	70,000.00	85,000.00
	57 - CID SALES TAX FUND Totals:	-978.86	0.00	0.00	0.00	0.00	0.00



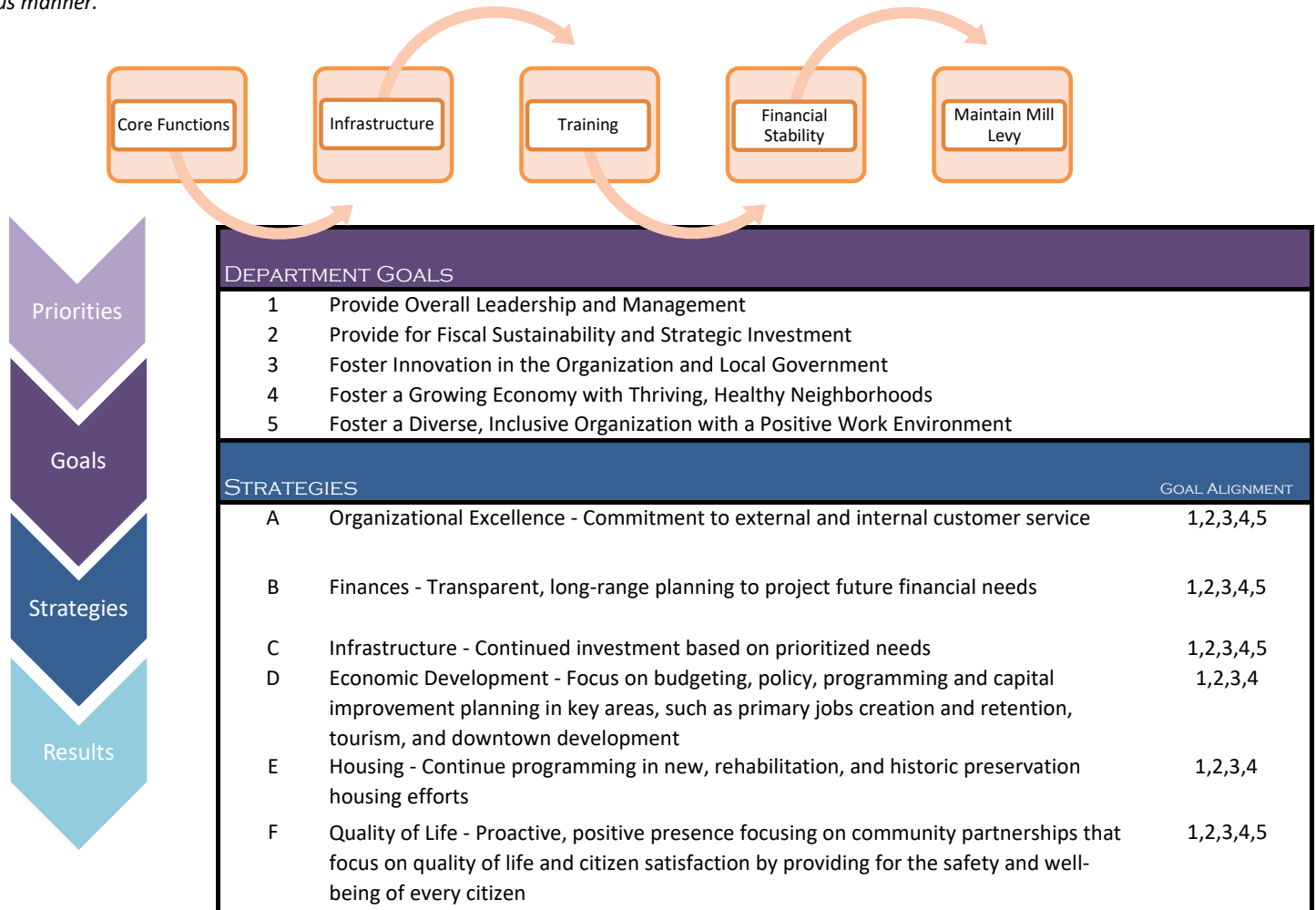
DEPARTMENT / DIVISION EXPENDITURES



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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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Percentage of advisory board seats filled	100%	90.3%	91.6%	91.8%	94.0%	95.0%	A, D, F
Number of grants applied for	10	24	5	5	7	10	B, C, D, E, F
Percentage of grants awarded	80%	83.3%	40.0%	80.0%	80.0%	80.0%	B, C, D, F

Revenue By Fund	2022 Actual	2023 Adopted	2023 Revised	2024 Adopted
General Fund	\$ 1,867,874	\$ 2,068,658	\$ 2,061,350	\$ 2,059,294
Water Fund	\$ 152,442	\$ 166,500	\$ 213,050	\$ 173,550
Sewer Fund	\$ 94,588	\$ 110,000	\$ 117,500	\$ 97,300
Sanitation Fund	\$ 71,919	\$ 85,850	\$ 84,350	\$ 83,550
Total Revenues	\$ 2,186,822	\$ 2,431,008	\$ 2,476,250	\$ 2,413,694
Personnel Services	\$ 1,231,541	\$ 1,439,988	\$ 1,405,990	\$ 1,414,044
Contractual	\$ 605,150	\$ 625,090	\$ 634,525	\$ 612,020
Commodities	\$ 127,194	\$ 173,130	\$ 148,480	\$ 173,880
Capital Outlay	\$ 217,233	\$ 177,000	\$ 278,255	\$ 190,500
Debt Service	\$ 5,704	\$ 15,800	\$ 9,000	\$ 23,250
Total Expenditures*	\$ 2,186,822	\$ 2,431,008	\$ 2,476,250	\$ 2,413,694
Total Positions / FTE	16/16	16/16	16/16	16/16

*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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Number of City employees	113	114	112	122	120	130	A, B, E
Number of City residents per City employee	104.1	105.0	104.1	99.4	99.4	91.8	A, B, E
Number of City boards and committees	15	15	13	15	13	16	A, D
Number of City board/committee members	85	83	80	89	84	93	A, D
Regular City Commission agenda packets available (Average # hours prior to meeting)	(5:00P WED)	134.3	132.5	145.0	145	133	A, C
City Facebook page reach (annual total)	30,000	47,742	33,088	66,300	131,991	150,000	A, C, D
Workstations per employee	0.70	0.71	0.70	0.65	0.71	0.71	F
IT Expenditures per workstation	\$550.00	\$551.34	\$601.94	\$665.00	\$600.00	\$575.00	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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Employee turnover rate	14%	16%	33%	16%	15%	15%	G
Number of employee recruitments	20	24	26	31	25	25	A
Number of applications received	500	292	313	294	300	300	A
Safety training attendance rate	50%	5%	6%	5%	50%	50%	B
Number employees on City health plan	100	109	108	111	115	115	A, G
Number of workers' comp claims	20	11	16	18	15	15	B
Number employee appreciation events	6	0*	0*	2	4	4	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	2020 Actual*	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Number of court cases filed	2,000	1,886	1,769	2,007	2,100	2,100	A, B
Number of court charges filed	2,300	2,792	2,555	3,072	3,200	3,200	A
Number of court cases closed or dismissed	2,000	2,385	2,638	2,589	2,600	2,600	A
Number of cases referred to District Court	20	27	54	68	60	60	A
Number of diversions processed	80	70	146	72	80	80	C
Total days Municipal Court held	45	40	47	50	45	48	A
Average time to enter citations into system	1 hr	10 min	30 min	30 min	15 min	15 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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Permits issued same day	90%	95%	95%	95%	95%	95%	A, C
Inspections completed on time	90%	95%	95%	95%	95%	95%	A, C
Total code enforcement cases	400	372	590	620	485	400	B, D
Rate of voluntary compliance	75%	91%	77%	86%	74%	75%	B, D
Rate of forced compliance	25%	38%	19%	14%	24%	25%	B, D
Percentage of abatements turned over to Cowley County for collection efforts	5%	28%	18%	9%	12%	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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Percentage of Bi-Weekly payroll transactions issued by direct deposit	99%	99.23%	99.10%	98.80%	98.9%	99.0%	F
General Fund Revenue Projection Accuracy	95%	91.16%	99.60%	88.00%	92%	93%	C
Avg Rate of Return on Investments	2.50%	0.60%	0.34%	3.25%	5.32%	5.00%	B
Avg number of calendar days to complete audit fieldwork	3	1	1	1	1	1	E
Direct debt per capita	<\$2500	\$145	\$140	\$476	\$454	\$575	A
Direct debt as % of Assessed Valuation	<30%	2.55%	2.50%	7.06%	6.20%	6.50%	A
GFOA Distinguished Budget Presentation Award: Percentage of criteria rated as outstanding (year submitted for next year)	15%	5%	10%	32%	33%	34%	A
GFOA Distinguished Budget Presentation Special Recognition Awards	1	0	0	2	3	3	A
Receive GFOA Distinguished Budget Presentation Award	100%	100%	100%	100%	100%	100%	A

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
201 - City Commission							
500 - Personnel Services							
01-201-5203	Travel/ Meals/ Lodging	478.84	1,305.98	4,852.96	4,000.00	4,000.00	5,000.00
01-201-5204	Training/Seminars/Conferences	530.00	941.76	2,265.50	1,500.00	1,500.00	2,500.00
01-201-5205	Dues/Memberships	5,322.00	9,464.45	9,510.69	10,000.00	10,000.00	10,000.00
01-201-5206	Employee Appreciation	1,944.10	7,171.58	12,306.76	15,000.00	15,000.00	15,000.00
	500 - Personnel Services Totals:	8,274.94	18,883.77	28,935.91	30,500.00	30,500.00	32,500.00
600 - Contractual							
01-201-6210	Legal Services	3,000.00	108.00	0.00	500.00	500.00	500.00
01-201-6214	Other Professional Services	24,859.00	19,704.76	21,828.69	23,000.00	23,000.00	25,000.00
01-201-6216	Fidelity Bonds	0.00	225.00	0.00	0.00	0.00	250.00
01-201-6217	Contributions	156,945.92	166,215.24	150,200.00	171,510.00	171,510.00	141,510.00
01-201-6301	Advertising	4,340.49	13,559.46	6,267.15	5,000.00	2,000.00	7,500.00
16-201-6214	Other Professional Services	2,000.00	15,725.00	10,375.00	12,000.00	4,000.00	5,000.00
18-201-6214	Other Professional Services	2,000.00	15,725.00	10,375.00	12,000.00	0.00	0.00
19-201-6214	Other Professional Services	2,000.00	15,725.00	6,000.00	14,500.00	0.00	5,000.00
	600 - Contractual Totals:	195,145.41	246,987.46	205,045.84	238,510.00	201,010.00	184,760.00
710 - Commodities							
01-201-7100	Office Supplies/Publications	428.59	84.53	38.78	500.00	500.00	250.00
01-201-7101	Other Supplies/Tools	766.22	985.19	157.07	1,000.00	1,000.00	750.00
01-201-7102	Clothing/Uniforms	134.34	0.00	0.00	250.00	250.00	500.00
01-201-7103	Food Supply	2,633.18	2,475.26	4,501.67	3,500.00	3,500.00	4,500.00
	710 - Commodities Totals:	3,962.33	3,544.98	4,697.52	5,250.00	5,250.00	6,000.00
201 - City Commission							
740 - Capital Outlay							
01-201-7503	Audio/Visual Equipment	12,206.29	0.00	0.00	2,000.00	2,000.00	2,000.00
	740 - Capital Outlay Totals:	12,206.29	0.00	0.00	2,000.00	2,000.00	2,000.00
201 - City Commission Totals:		219,588.97	269,416.21	238,679.27	276,260.00	238,760.00	225,260.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
203 - City Manager							
500 - Personnel Services							
01-203-5100	Full Time Salary	402,448.70	352,732.57	341,989.98	441,728.00	420,000.00	492,436.00
01-203-5102	Overtime Salary	2,154.61	1,557.71	2,238.55	1,450.00	3,000.00	2,400.00
01-203-5103	SS/Medi Taxes	30,050.18	25,808.37	25,296.84	33,903.00	31,000.00	37,855.00
01-203-5106	KPERS	35,177.73	32,983.94	31,953.80	41,800.00	39,000.00	50,770.00
01-203-5111	Life Insurance	200.65	181.71	171.11	209.00	209.00	242.00
01-203-5112	Medical/Dental Insurance	39,917.17	46,616.82	50,533.48	95,899.00	62,000.00	83,065.00
01-203-5113	Unemployment Insurance	776.28	11.67	150.36	2,438.00	1,200.00	2,722.00
01-203-5114	Workers Comp	256.53	418.00	339.58	1,800.00	315.00	2,818.00
01-203-5201	Staffing Services	0.00	0.00	6,997.34	0.00	0.00	0.00
01-203-5202	Employment Services	840.10	230.11	1,042.13	300.00	600.00	300.00
01-203-5203	Travel/ Meals/ Lodging	592.75	3,813.81	8,715.82	5,500.00	6,000.00	7,000.00
01-203-5204	Training/Seminars/Conferences	928.00	2,723.20	4,512.98	2,500.00	12,000.00	10,000.00
01-203-5205	Dues/Memberships	2,348.87	3,436.40	8,759.63	3,500.00	8,000.00	6,500.00
01-203-5206	Employee Appreciation	730.31	1,050.00	0.00	0.00	0.00	0.00
01-203-5207	Moving Expenses	9,907.84	0.00	0.00	0.00	0.00	0.00
	500 - Personnel Services Totals:	526,329.72	471,564.31	482,701.60	631,027.00	583,324.00	696,108.00
600 - Contractual							
01-203-6104	Telephone	2,938.03	5,715.33	4,766.44	3,500.00	6,600.00	5,500.00
01-203-6105	Other Utility Services	0.00	0.00	119.73	0.00	0.00	0.00
01-203-6214	Other Professional Services	2,954.72	33,505.32	14,924.75	4,000.00	8,000.00	8,000.00
01-203-6216	Fidelity Bonds	0.00	0.00	237.55	0.00	0.00	0.00
01-203-6301	Advertising	550.40	625.00	840.01	750.00	750.00	800.00
01-203-6302	Equipment Rental	4,522.97	5,446.26	4,457.27	5,000.00	6,000.00	5,000.00
	600 - Contractual Totals:	10,966.12	45,291.91	25,345.75	13,250.00	21,350.00	19,300.00
710 - Commodities							
01-203-7100	Office Supplies/Publications	3,355.57	1,842.07	1,795.37	2,000.00	2,500.00	2,000.00
01-203-7101	Other Supplies/Tools	2,420.89	762.92	1,330.24	750.00	1,000.00	1,000.00
01-203-7102	Clothing/Uniforms	589.06	394.50	396.90	500.00	500.00	500.00
01-203-7103	Food Supply	99.03	8.98	760.78	100.00	600.00	300.00
01-203-7110	Postage/Shipping	34.70	343.16	93.74	100.00	100.00	100.00
01-203-7200	Fuel/Oil	0.00	0.00	0.00	0.00	500.00	500.00
	710 - Commodities Totals:	6,499.25	3,351.63	4,377.03	3,450.00	5,200.00	4,400.00
740 - Capital Outlay							
01-203-7405	Machinery/Equipment	0.00	0.00	0.00	500.00	500.00	0.00
01-203-7406	Office Equipment/Furniture	0.00	0.00	55,262.33	500.00	500.00	500.00
01-203-7504	Computer Equipment	3,796.79	3,052.56	2,080.41	2,500.00	2,500.00	3,000.00
01-203-7505	Computer Software	2,987.11	5,482.87	6,725.12	5,000.00	6,500.00	6,500.00
	740 - Capital Outlay Totals:	6,783.90	8,535.43	64,067.86	8,500.00	10,000.00	10,000.00
203 - City Manager Totals:		550,578.99	528,743.28	576,492.24	656,227.00	619,874.00	729,808.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
204 - Court							
500 - Personnel Services							
01-204-5100	Full Time Salary	33,070.43	60,983.56	52,494.66	57,950.00	80,000.00	43,218.00
01-204-5102	Overtime Salary	2,151.67	2,519.30	2,100.82	1,350.00	2,500.00	2,000.00
01-204-5103	SS/Medi Taxes	2,549.34	4,680.04	4,026.46	4,250.00	7,000.00	3,149.00
01-204-5106	KPERS	3,387.57	5,934.71	5,157.69	5,600.00	5,600.00	4,639.00
01-204-5111	Life Insurance	22.10	62.45	43.95	44.00	44.00	44.00
01-204-5112	Medical/Dental Insurance	5,771.79	12,397.57	10,787.22	11,855.00	19,000.00	16,967.00
01-204-5113	Unemployment Insurance	65.61	2.09	23.75	319.00	319.00	249.00
01-204-5114	Workers Comp	51.31	69.67	113.19	81.00	126.00	61.00
01-204-5203	Travel/ Meals/ Lodging	0.00	481.12	0.00	400.00	400.00	1,500.00
01-204-5204	Training/Seminars/Conferences	50.00	100.00	140.00	150.00	150.00	1,500.00
01-204-5205	Dues/Memberships	150.00	341.18	375.00	200.00	200.00	200.00
	500 - Personnel Services Totals:	47,269.82	87,571.69	75,262.74	82,199.00	115,339.00	73,527.00
600 - Contractual							
01-204-6104	Telephone	489.67	914.10	705.27	700.00	1,100.00	800.00
01-204-6210	Legal Services	0.00	0.00	736.00	150.00	600.00	500.00
01-204-6213	Translation Services	1,429.70	1,887.55	1,979.04	2,000.00	3,400.00	2,200.00
01-204-6214	Other Professional Services	216.70	50.35	0.00	250.00	250.00	250.00
01-204-6216	Fidelity Bonds	0.00	0.00	0.00	0.00	0.00	75.00
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	48,310.01	52,000.00	52,484.00	52,000.00	55,000.00	55,000.00
	600 - Contractual Totals:	50,446.08	54,852.00	55,904.31	56,100.00	61,350.00	59,825.00
710 - Commodities							
01-204-7100	Office Supplies/Publications	1,248.97	2,162.14	3,377.25	2,300.00	2,300.00	1,000.00
01-204-7101	Other Supplies/Tools	88.04	29.75	346.49	100.00	100.00	100.00
01-204-7102	Clothing/Uniforms	62.50	0.00	0.00	100.00	250.00	100.00
	710 - Commodities Totals:	1,399.51	2,191.89	3,723.74	2,500.00	2,650.00	1,200.00
740 - Capital Outlay							
01-204-7406	Office Equipment/Furniture	599.04	0.00	0.00	0.00	0.00	0.00
01-204-7504	Computer Equipment	0.00	0.00	937.00	0.00	0.00	1,000.00
01-204-7505	Computer Software	2,957.87	3,105.76	3,261.05	0.00	9,135.00	6,000.00
	740 - Capital Outlay Totals:	3,556.91	3,105.76	4,198.05	0.00	9,135.00	7,000.00
204 - Court Totals:		102,672.32	147,721.34	139,088.84	140,799.00	188,474.00	141,552.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
205 - Legal Counsel							
500 - Personnel Services							
01-205-5114	Workers Comp	108.98	0.00	0.00	0.00	110.00	0.00
01-205-5203	Travel/ Meals/ Lodging	0.00	25.13	278.50	500.00	500.00	500.00
01-205-5204	Training/Seminars/Conferences	0.00	120.00	120.00	500.00	500.00	500.00
01-205-5205	Dues/Memberships	204.00	185.00	35.00	250.00	250.00	100.00
	500 - Personnel Services Totals:	312.98	330.13	433.50	1,250.00	1,360.00	1,100.00
600 - Contractual							
01-205-6210	Legal Services	77,679.56	95,936.50	98,854.00	94,000.00	100,000.00	100,000.00
01-205-6214	Other Professional Services	126.00	0.00	0.00	200.00	200.00	200.00
16-205-6210	Legal Services	10,842.38	12,937.46	12,063.96	13,000.00	16,000.00	13,000.00
	600 - Contractual Totals:	88,647.94	108,873.96	110,917.96	107,200.00	116,200.00	113,200.00
710 - Commodities							
01-205-7100	Office Supplies/Publications	0.00	0.00	0.00	250.00	250.00	250.00
01-205-7110	Postage/Shipping	0.00	0.00	0.00	100.00	100.00	100.00
	710 - Commodities Totals:	0.00	0.00	0.00	350.00	350.00	350.00
205 - Legal Counsel Totals:		88,960.92	109,204.09	111,351.46	108,800.00	117,910.00	114,650.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
207 - Neighborhood Services							
500 - Personnel Services							
01-207-5100	Full Time Salary	127,921.15	162,870.92	186,168.08	200,650.00	185,000.00	211,313.00
01-207-5102	Overtime Salary	766.09	1,689.93	2,004.75	950.00	1,200.00	850.00
01-207-5103	SS/Medi Taxes	9,329.01	12,029.68	13,696.70	15,018.00	13,000.00	16,165.00
01-207-5106	KPERS	12,380.51	14,935.16	17,736.90	19,000.00	16,000.00	21,768.00
01-207-5111	Life Insurance	107.10	141.09	161.40	176.00	176.00	176.00
01-207-5112	Medical/Dental Insurance	40,990.43	42,926.61	53,069.50	55,783.00	52,000.00	49,930.00
01-207-5113	Unemployment Insurance	239.80	5.34	80.48	1,084.00	600.00	1,167.00
01-207-5114	Workers Comp	6,756.90	8,042.89	6,521.12	11,583.00	7,496.00	9,417.00
01-207-5202	Employment Services	280.70	404.50	16.70	200.00	600.00	200.00
01-207-5203	Travel/ Meals/ Lodging	407.53	728.96	2,048.78	2,500.00	2,500.00	2,500.00
01-207-5204	Training/Seminars/Conferences	1,270.45	2,944.50	2,582.79	2,000.00	2,000.00	2,000.00
01-207-5205	Dues/Memberships	1,630.48	894.36	1,164.82	1,700.00	1,700.00	1,700.00
01-207-5206	Employee Appreciation	138.30	0.00	0.00	0.00	0.00	0.00
500 - Personnel Services Totals:		202,218.45	247,613.94	285,252.02	310,644.00	282,272.00	317,186.00
600 - Contractual							
01-207-6102	Electricity	78.42	129.30	27.00	500.00	0.00	500.00
01-207-6104	Telephone	7,001.40	8,867.81	4,343.36	7,300.00	5,500.00	7,300.00
01-207-6105	Other Utility Services	480.12	480.12	320.08	600.00	0.00	600.00
01-207-6212	Payments to Contractors	0.00	3,310.02	35.00	0.00	2,100.00	0.00
01-207-6214	Other Professional Services	35,175.85	31,142.58	14,903.55	25,000.00	25,000.00	25,000.00
01-207-6215	Other Insurances	2,292.13	2,722.99	3,293.54	4,500.00	4,500.00	4,500.00
01-207-6301	Advertising	58.94	211.01	1,427.20	60.00	400.00	60.00
600 - Contractual Totals:		45,086.86	46,863.83	24,349.73	37,960.00	37,500.00	37,960.00
710 - Commodities							
01-207-7100	Office Supplies/Publications	1,812.98	10,435.16	5,537.51	2,500.00	5,000.00	3,500.00
01-207-7101	Other Supplies/Tools	2,756.62	2,585.40	1,923.07	2,500.00	2,000.00	2,500.00
01-207-7102	Clothing/Uniforms	62.50	956.84	299.98	200.00	200.00	800.00
01-207-7110	Postage/Shipping	17.90	29.78	10.55	30.00	30.00	30.00
01-207-7115	Building Demolition	6,251.70	11,260.02	26,976.07	50,000.00	30,000.00	50,000.00
01-207-7200	Fuel/Oil	2,238.70	3,346.73	5,290.59	5,500.00	3,000.00	5,500.00
01-207-7201	Equipment Repair/Parts/Maintenance	420.83	365.91	616.30	2,000.00	800.00	1,000.00
01-207-7202	Motor Vehicle Repair/Parts	1,500.67	2,099.91	780.63	2,950.00	1,500.00	1,500.00
01-207-7301	Refunds	0.00	1,200.00	0.00	0.00	100.00	0.00
710 - Commodities Totals:		15,061.90	32,279.75	41,434.70	65,680.00	42,630.00	64,830.00
740 - Capital Outlay							
01-207-7405	Machinery/Equipment	0.00	0.00	27,621.39	22,000.00	22,000.00	0.00
01-207-7504	Computer Equipment	1,569.99	1,321.04	1,367.95	1,500.00	1,500.00	1,500.00
01-207-7505	Computer Software	241.85	416.00	6,468.22	4,500.00	13,620.00	10,500.00
740 - Capital Outlay Totals:		1,811.84	1,737.04	35,457.56	28,000.00	37,120.00	12,000.00
900 - Debt Service							
01-207-9108	Fleet Management Lease Program	0.00	0.00	5,704.17	15,800.00	9,000.00	23,250.00
900 - Debt Service Totals:		0.00	0.00	5,704.17	15,800.00	9,000.00	23,250.00
207 - Neighborhood Services Totals:		264,179.05	328,494.56	392,198.18	458,084.00	408,522.00	455,226.00

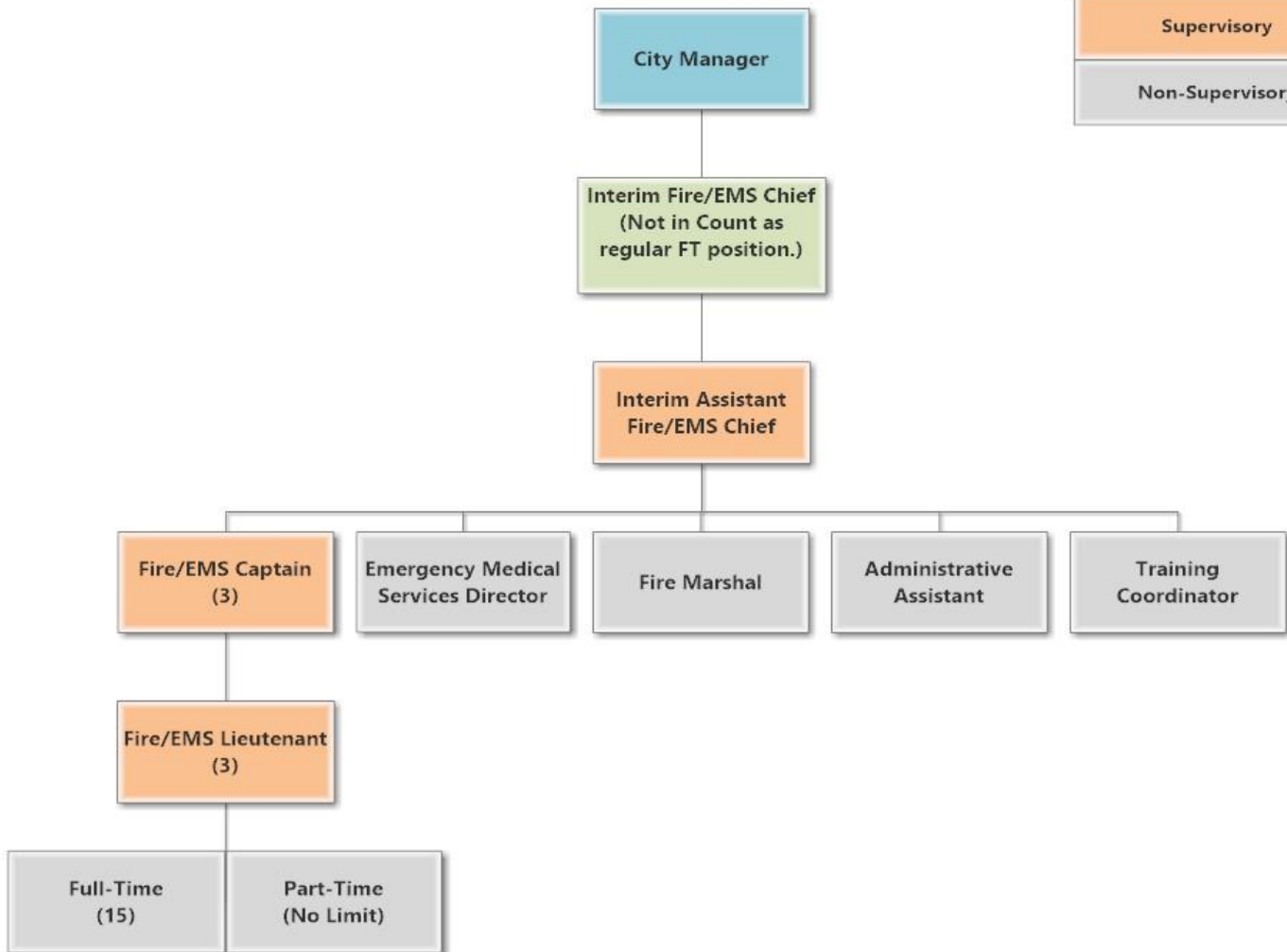
<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
209 - Finance							
500 - Personnel Services							
01-209-5100	Full Time Salary	294,016.67	214,547.55	231,776.65	240,000.00	251,000.00	176,449.00
01-209-5102	Overtime Salary	4,030.91	5,749.40	3,805.49	4,000.00	5,300.00	6,000.00
01-209-5103	SS/Medi Taxes	21,498.64	15,573.06	16,946.28	18,216.00	20,000.00	13,957.00
01-209-5106	KPERS	26,636.32	20,548.47	21,956.76	22,455.00	24,500.00	18,719.00
01-209-5111	Life Insurance	167.45	133.41	138.24	132.00	132.00	88.00
01-209-5112	Medical/Dental Insurance	46,944.42	51,116.16	59,095.06	62,524.00	62,524.00	40,258.00
01-209-5113	Unemployment Insurance	556.03	6.97	100.34	1,310.00	200.00	1,003.00
01-209-5114	Workers Comp	359.14	278.67	169.79	331.00	189.00	249.00
01-209-5201	Staffing Services	0.00	0.00	693.23	0.00	0.00	0.00
01-209-5202	Employment Services	73.02	66.80	232.00	250.00	250.00	200.00
01-209-5203	Travel/ Meals/ Lodging	445.75	206.96	0.00	4,000.00	2,000.00	6,000.00
01-209-5204	Training/Seminars/Conferences	180.00	500.00	75.00	5,000.00	2,000.00	5,000.00
01-209-5205	Dues/Memberships	813.84	471.77	311.67	1,000.00	400.00	1,000.00
01-209-5206	Employee Appreciation	1,606.85	0.00	0.00	0.00	0.00	0.00
16-209-5204	Training/Seminars/Conferences	11,016.00	11,016.00	11,016.00	12,000.00	11,500.00	11,500.00
16-209-5205	Dues/Memberships	795.50	795.50	811.50	800.00	850.00	850.00
16-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
18-209-5204	Training/Seminars/Conferences	6,609.60	6,609.60	6,609.60	7,000.00	7,000.00	7,000.00
18-209-5205	Dues/Memberships	477.30	477.30	486.90	500.00	500.00	500.00
18-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
19-209-5204	Training/Seminars/Conferences	4,406.40	4,406.40	4,406.40	4,500.00	4,500.00	4,500.00
19-209-5205	Dues/Memberships	318.20	318.20	324.60	350.00	350.00	350.00
19-209-5206	Employee Appreciation	1,525.00	0.00	0.00	0.00	0.00	0.00
500 - Personnel Services Totals:		425,527.04	332,822.22	358,955.51	384,368.00	393,195.00	293,623.00
600 - Contractual							
01-209-6104	Telephone	9,050.55	12,999.66	5,642.02	5,000.00	7,000.00	6,400.00
01-209-6105	Other Utility Services	20,622.87	20,125.03	19,879.46	22,500.00	22,500.00	21,000.00
01-209-6211	Auditing	15,690.00	13,960.00	21,735.00	21,370.00	17,015.00	17,725.00
01-209-6214	Other Professional Services	7,317.82	7,249.05	18,120.51	15,000.00	10,000.00	20,000.00
01-209-6215	Other Insurances	-146.00	0.00	0.00	100.00	0.00	0.00
01-209-6216	Fidelity Bonds	109.84	0.00	0.00	0.00	0.00	100.00
01-209-6217	Contributions	4,300.00	0.00	0.00	0.00	0.00	0.00
01-209-6301	Advertising	405.12	536.34	740.41	700.00	700.00	750.00
01-209-6302	Equip Rental/Maintenance Contract	16,634.76	6,208.92	7,724.65	7,500.00	6,000.00	6,000.00
01-209-6303	License Fees	365.50	0.00	0.00	400.00	400.00	0.00
01-209-6305	Service Charges	5,596.29	5,935.25	7,200.61	6,500.00	8,500.00	9,000.00
16-209-6214	Other Professional Services	483.50	1,444.30	9,364.10	4,000.00	25,000.00	12,000.00
16-209-6305	Service Charges	28,861.18	31,806.48	36,339.77	35,000.00	40,000.00	40,000.00
18-209-6214	Other Professional Services	72.00	104.00	10,750.00	12,000.00	12,000.00	12,000.00
18-209-6305	Service Charges	14,430.66	15,903.31	18,169.94	17,000.00	20,000.00	20,000.00
19-209-6214	Other Professional Services	48.00	52.00	9,750.00	8,000.00	11,000.00	12,000.00
19-209-6305	Service Charges	14,430.33	15,902.84	18,169.49	17,000.00	17,000.00	20,000.00
600 - Contractual Totals:		138,272.42	132,227.18	183,585.96	172,070.00	197,115.00	196,975.00
710 - Commodities							
01-209-7100	Office Supplies/Publications	5,570.57	4,755.56	5,171.54	5,500.00	6,000.00	6,000.00
01-209-7101	Other Supplies/Tools	1,142.55	1,475.33	469.90	1,500.00	1,500.00	1,200.00
01-209-7102	Clothing/Uniforms	505.50	93.00	0.00	700.00	700.00	700.00
01-209-7110	Postage/Shipping	8,031.00	9,016.45	8,000.00	12,000.00	10,000.00	12,000.00
16-209-7100	Office Supplies/Publications	2,609.08	837.96	470.16	2,000.00	0.00	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	15,375.54	26,544.96	28,498.13	35,000.00	35,000.00	35,000.00
18-209-7100	Office Supplies/Publications	1,434.06	1,112.17	260.39	3,000.00	3,000.00	3,000.00
18-209-7110	Postage/Shipping	9,225.33	15,926.97	17,657.06	20,000.00	20,000.00	20,000.00
19-209-7100	Office Supplies/Publications	968.99	281.54	173.59	1,000.00	1,000.00	1,000.00
19-209-7110	Postage/Shipping	6,150.22	10,617.98	12,260.15	15,000.00	15,000.00	16,000.00
710 - Commodities Totals:		51,012.84	70,661.92	72,960.92	95,900.00	92,400.00	97,100.00
740 - Capital Outlay							
01-209-7405	Machinery/Equipment	-881.28	0.00	0.00	2,000.00	2,000.00	2,000.00
01-209-7406	Office Equipment/Furniture	1,507.45	0.00	0.00	3,500.00	3,500.00	3,500.00
01-209-7504	Computer Equipment	1,219.37	2,267.93	659.08	1,500.00	1,500.00	1,500.00
01-209-7505	Computer Software	4,525.26	3,773.16	18,234.03	15,000.00	42,000.00	39,000.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
16-209-7405	Machinery/Equipment	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
16-209-7504	Computer Equipment	1,787.17	1,867.30	1,081.03	2,000.00	2,000.00	2,000.00
16-209-7505	Computer Software	24,070.13	30,031.44	42,421.88	48,000.00	76,000.00	49,500.00
18-209-7504	Computer Equipment	1,204.56	2,097.63	1,573.11	2,500.00	2,000.00	2,000.00
18-209-7505	Computer Software	14,335.80	19,064.94	28,706.03	36,000.00	53,000.00	32,800.00
19-209-7504	Computer Equipment	1,356.11	860.42	719.88	1,500.00	1,500.00	1,500.00
19-209-7505	Computer Software	9,359.33	13,290.10	20,114.72	24,000.00	34,000.00	23,200.00
740 - Capital Outlay Totals:		58,483.90	73,252.92	113,509.76	138,500.00	220,000.00	159,500.00
209 - Finance Totals:		673,296.20	608,964.24	729,012.15	790,838.00	902,710.00	747,198.00
City Manager Department Totals		1,899,276.45	1,992,543.72	2,186,822.14	2,431,008.00	2,476,250.00	2,413,694.00

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FIRE - EMS DEPARTMENT

Fire/EMS Department
 26 Positions
 26 FTE
 November 21, 2023



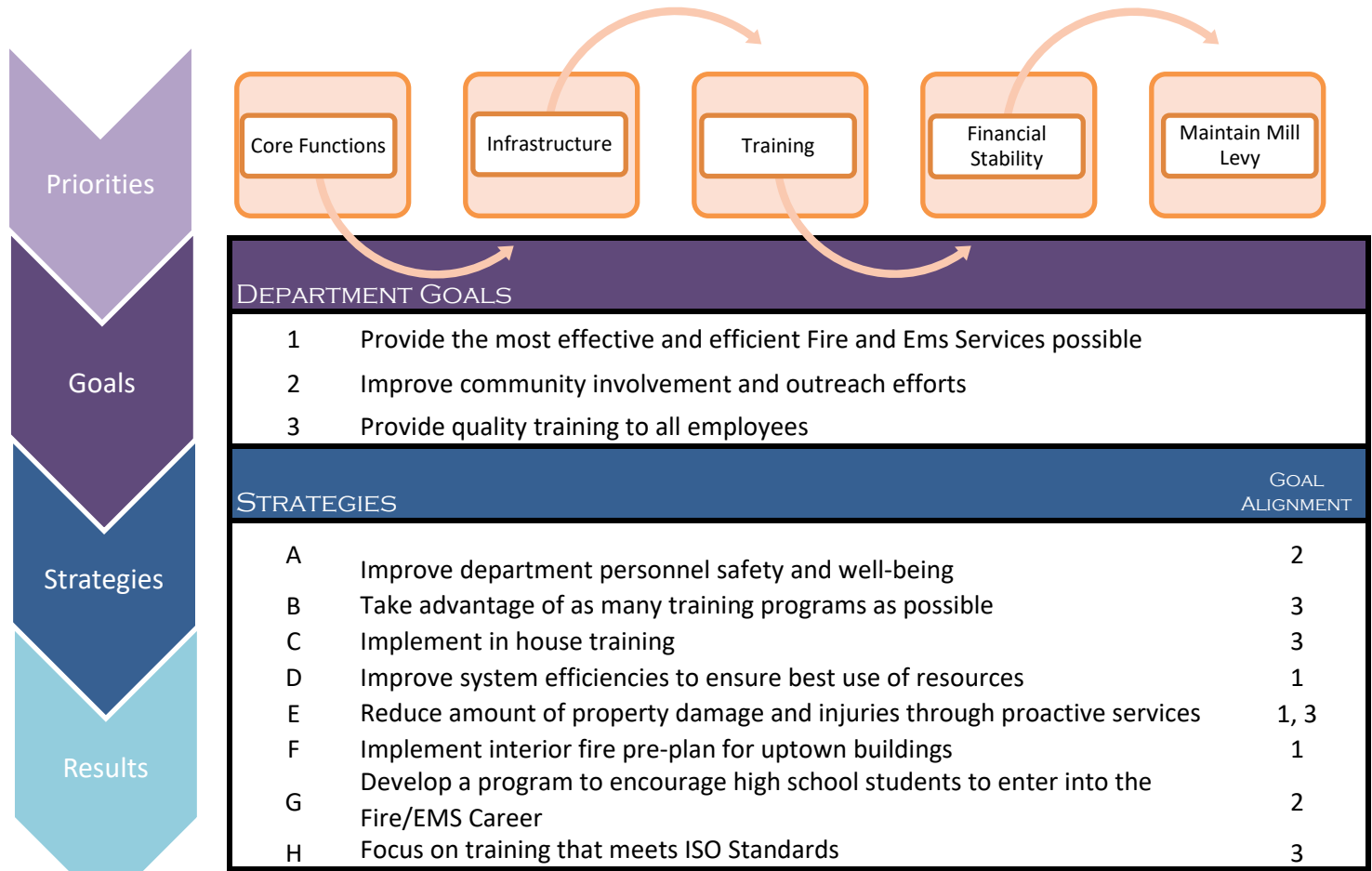
Title	Authorized Positions	FTE			
		2021	2022	2023	2024
Fire/EMS Chief	1	1	1	1	1
Fire/EMS Captain	3	3	3	3	3
Fire/EMS Lieutenant	3	3	3	3	3
Firefighter EMT/AEMT/Paramedic**	15	16	16	14	15
Emergency Medical Services Director	1	1	1	1	1
Fire Marshal*	1	0	0	1	1
Training Coordinator*	1	0	0	1	1
Administrative Assistant	1	1	1	1	1
Total	26	25	25	25	26

*The Fire Marshall and Training Coordinator positions were created in 2023 using existing personnel.

**A Full-Time Firefighter/EMT/AEMT/Paramedic position was added in 2024.

FIRE - EMS DEPARTMENT

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



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

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

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Total Fire Calls	500	574	573	455	500	550	F
Total EMS Calls	2100	1922	2009	2327	2000	2200	F
Total Fire operations expenditures per capita	\$150	\$118	\$112	\$151	\$150	\$150	A-F
Number of Inspections performed	80	83	79	127	140	140	C
Total Training Hours	2500	1527	2166	816	1500	1500	D
Avg Response time (Dispatch to Arrival) EMS	6:00	6:23	6:15	10:40	6:00	6:00	E
Avg Response time (Dispatch to Enroute) EMS	1:00	1:14	1:22	2:33	2:00	2:00	E
Avg Response time (Dispatch to Arrival) Fire	6:30	8:43	7:25	6:47	6:00	6:00	E
Avg Response time (Dispatch to Enroute) Fire	1:20	2:11	1:47	2:30	2:00	2:00	E
Property Loss (Dollar Amount)	\$500,000	\$717,730	\$717,730	\$732,650	\$700,000	\$700,000	F
Loss as % of Pre-Incident value	<5%	1.81%	1.81%	1.99%	<5%	<5%	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 life safety, incident stabilization and property conservation. The department is lead by the Fire Chief with Support of an EMS Director, Fire Marshal, Training Officer, Administration Assistant and a staff of trained Firefighter/EMT, Firefighter/AEMT and Firefighter Paramedic.

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-EMS Department’s implementation of a training officer and the training grounds has provided the ability to stay up to date on the skills needed for emergency medical calls while the training ground allows for hands on training for low volume high risk calls to keep skills sharps and learning new techniques.

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 tax, funds generated from EMS calls and enterprise fund transfers.

Revenue By Fund	2022 Actual	2023 Adopted	2023 Revised	2024 Adopted
General Fund	\$ 3,155,308	\$ 4,569,449	\$ 3,521,917	\$ 4,918,422
Total Revenues*	\$ 3,155,308	\$ 4,569,449	\$ 3,521,917	\$ 4,918,422
Personnel Services	\$ 2,543,392	\$ 2,989,086	\$ 2,606,454	\$ 2,907,549
Contractual	\$ 153,577	\$ 160,700	\$ 184,500	\$ 161,600
Commodities	\$ 194,363	\$ 266,100	\$ 388,900	\$ 280,050
Capital Outlay	\$ 102,572	\$ 1,014,000	\$ 202,500	\$ 1,427,820
Debt Service	\$ 161,404	\$ 139,563	\$ 139,563	\$ 141,403
Total Expenditures*	\$ 3,155,308	\$ 4,569,449	\$ 3,521,917	\$ 4,918,422
Total Positions / FTE	25/25	25/25	25/25	26/26

*Department: 310, 350



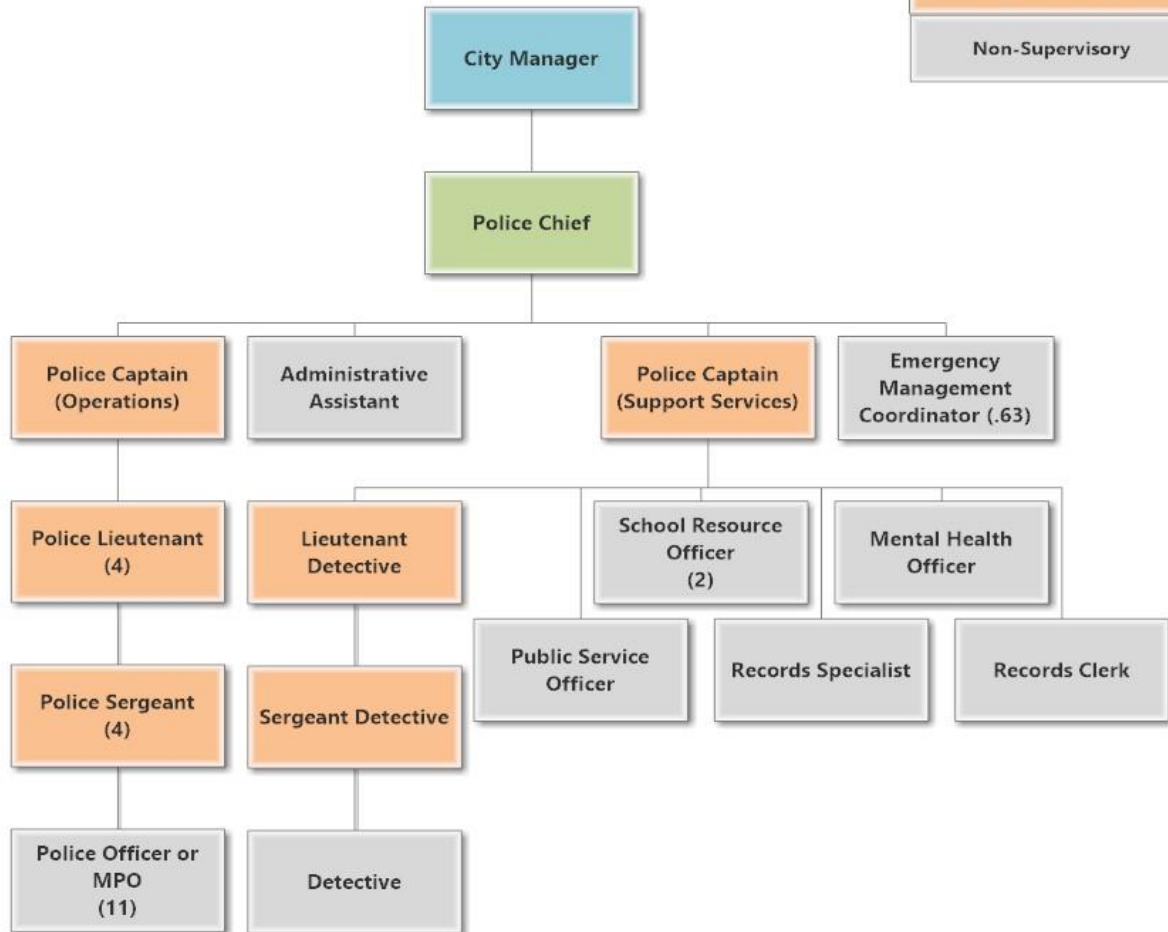
<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
310 - Fire Dept/EMT							
500 - Personnel Services							
01-310-5100	Full Time Salary	1,107,717.52	1,182,544.77	1,337,027.35	1,562,989.00	1,380,000.00	1,461,472.00
01-310-5102	Overtime Salary	270,045.16	303,610.38	315,101.84	342,500.00	335,000.00	340,000.00
01-310-5103	SS/Medi Taxes	101,039.18	108,569.62	121,330.63	133,000.00	127,000.00	140,278.00
01-310-5105	Retirement	0.00	0.00	0.00	0.00	0.00	32,225.00
01-310-5106	KPERS	2,870.42	3,011.83	3,120.39	3,498.00	3,498.00	4,125.00
01-310-5107	KPF	279,818.47	300,225.43	341,951.97	419,500.00	350,000.00	407,210.00
01-310-5111	Life Insurance	964.39	1,019.18	1,090.56	1,101.00	1,101.00	1,145.00
01-310-5112	Medical/Dental Insurance	217,353.05	324,658.68	363,042.24	422,800.00	320,000.00	409,528.00
01-310-5113	Unemployment Insurance	2,615.39	48.67	719.42	9,281.00	8,000.00	10,085.00
01-310-5114	Workers Comp	40,390.78	52,243.56	37,910.25	65,542.00	51,055.00	62,606.00
01-310-5201	Staffing Services	61.92	0.00	22.95	0.00	0.00	0.00
01-310-5202	Employment Services	2,612.77	1,862.35	5,122.63	2,500.00	6,000.00	2,500.00
01-310-5203	Travel/ Meals/ Lodging	2,443.41	2,283.49	3,460.14	3,500.00	5,000.00	3,500.00
01-310-5204	Training/Seminars/Conferences	3,668.79	4,549.34	4,097.46	6,000.00	8,000.00	16,000.00
01-310-5205	Dues/Memberships	3,707.95	2,129.97	171.10	2,575.00	500.00	2,575.00
01-310-5206	Employee Appreciation	352.73	1,039.48	700.65	500.00	500.00	500.00
	500 - Personnel Services Totals:	2,035,661.93	2,287,796.75	2,534,869.58	2,975,286.00	2,595,654.00	2,893,749.00
600 - Contractual							
01-310-6102	Electricity	12,689.67	14,076.32	16,177.60	15,000.00	15,000.00	15,000.00
01-310-6103	Natural Gas	5,871.45	5,383.81	8,810.25	11,000.00	11,000.00	11,000.00
01-310-6104	Telephone	4,338.32	8,308.62	8,764.56	10,000.00	10,000.00	10,000.00
01-310-6105	Other Utility Services	2,062.80	1,907.90	1,636.88	1,000.00	1,000.00	1,000.00
01-310-6214	Other Professional Services	8,484.74	22,431.00	9,202.55	3,000.00	25,000.00	3,000.00
01-310-6215	Other Insurances	16,454.24	18,763.00	16,778.46	24,000.00	24,000.00	24,000.00
01-310-6218	Claims/Losses	2,252.00	0.00	15,945.01	0.00	0.00	0.00
01-310-6223	Billing Services	32,485.40	33,334.94	0.00	0.00	0.00	0.00
01-310-6301	Advertising	10.00	53.99	2,847.00	500.00	500.00	500.00
01-310-6302	Equip Rental/Maintenance Contract	4,972.28	10,983.08	3,743.98	6,500.00	7,000.00	6,500.00
01-310-6303	License Fees	720.50	1,483.38	201.00	0.00	0.00	0.00
	600 - Contractual Totals:	90,341.40	116,726.04	84,107.29	71,000.00	93,500.00	71,000.00
710 - Commodities							
01-310-7100	Office Supplies/Publications	3,361.39	4,140.31	4,154.27	4,500.00	4,500.00	4,500.00
01-310-7101	Other Supplies/Tools	12,263.99	8,407.37	5,750.75	10,000.00	10,000.00	10,000.00
01-310-7102	Clothing/Uniforms	9,932.51	5,882.76	11,154.51	11,000.00	11,000.00	11,000.00
01-310-7103	Food Supply	0.00	0.00	281.33	0.00	0.00	0.00
01-310-7106	Chemicals	81.00	3,281.90	947.66	3,000.00	1,500.00	3,000.00
01-310-7109	Medical Supplies	77,415.18	49,078.07	0.00	0.00	0.00	0.00
01-310-7110	Postage/Shipping	247.81	182.20	213.54	150.00	150.00	150.00
01-310-7118	Training Materials	4,751.53	17,464.46	3,014.97	3,000.00	3,000.00	3,000.00
01-310-7121	Community Risk Reduction	3,884.30	3,444.39	3,917.48	7,000.00	7,000.00	7,000.00
01-310-7200	Fuel/Oil	23,580.26	33,028.79	19,975.02	25,000.00	25,000.00	26,250.00
01-310-7201	Equipment Repair/Parts/Maintenance	21,765.18	13,035.16	7,317.56	18,500.00	30,000.00	18,500.00
01-310-7202	Motor Vehicle Repair/Parts	40,916.87	41,263.11	32,523.37	42,000.00	50,000.00	52,000.00
01-310-7204	Building Materials/Repairs	12,733.99	26,700.79	14,243.07	20,000.00	130,000.00	20,000.00
01-310-7205	Materials	0.00	0.00	49.90	0.00	0.00	0.00
01-310-7301	Refunds	8,325.69	1,643.37	128.00	0.00	0.00	0.00
	710 - Commodities Totals:	219,259.70	207,552.68	103,671.43	144,150.00	272,150.00	155,400.00
740 - Capital Outlay							
01-310-7402	Capital Improvement	10,609.30	972.27	54,684.92	0.00	0.00	0.00
01-310-7404	Fire Trucks/Ambulances	205,200.00	182,854.00	0.00	825,000.00	0.00	880,400.00
01-310-7405	Machinery/Equipment	108,768.49	256,615.55	17,952.40	41,500.00	55,000.00	146,920.00
01-310-7406	Office Equipment/Furniture	230.15	7,899.39	2,572.94	1,500.00	1,500.00	1,500.00
01-310-7504	Computer Equipment	2,859.77	2,703.99	5,890.40	4,000.00	4,000.00	4,000.00
01-310-7505	Computer Software	4,728.20	9,379.01	19,582.95	25,000.00	25,000.00	20,000.00
	740 - Capital Outlay Totals:	332,395.91	460,424.21	100,683.61	897,000.00	85,500.00	1,052,820.00
900 - Debt Service							
01-310-9107	Lease/Cert of Participation Payment	140,016.52	140,016.52	140,016.52	106,563.00	106,563.00	106,563.00
01-310-9108	Fleet Management Lease Program	0.00	0.00	20,764.32	25,200.00	25,200.00	27,190.00
	900 - Debt Service Totals:	140,016.52	140,016.52	160,780.84	131,763.00	131,763.00	133,753.00
310 - Fire Dept/EMT Totals:		2,817,675.46	3,212,516.20	2,984,112.75	4,219,199.00	3,178,567.00	4,306,722.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
350 - EMS Services							
500 - Personnel Services							
01-350-5203	Travel/ Meals/ Lodging	0.00	0.00	2,019.45	4,500.00	3,500.00	4,500.00
01-350-5204	Training/Seminars/Conferences	0.00	0.00	6,007.78	8,000.00	6,000.00	8,000.00
01-350-5205	Dues/Memberships	0.00	0.00	495.00	500.00	500.00	500.00
01-350-5206	Employee Appreciation	0.00	0.00	0.00	800.00	800.00	800.00
	500 - Personnel Services Totals:	0.00	0.00	8,522.23	13,800.00	10,800.00	13,800.00
600 - Contractual							
01-350-6105	Other Utility Services	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
01-350-6214	Other Professional Services	0.00	0.00	18,805.00	25,000.00	25,000.00	25,900.00
01-350-6223	Billing Services	0.00	0.00	40,103.83	50,000.00	50,000.00	50,000.00
01-350-6302	Equipment Rental	0.00	0.00	9,330.00	12,000.00	12,000.00	12,000.00
01-350-6303	License Fees	0.00	0.00	1,230.50	1,200.00	2,500.00	1,200.00
	600 - Contractual Totals:	0.00	0.00	69,469.33	89,700.00	91,000.00	90,600.00
710 - Commodities							
01-350-7102	Clothing/Uniforms	0.00	0.00	0.00	500.00	400.00	500.00
01-350-7108	Laboratory Tests/Evaluations	0.00	0.00	273.70	1,100.00	1,100.00	1,100.00
01-350-7109	Medical Supplies	0.00	0.00	48,918.19	65,000.00	65,000.00	65,000.00
01-350-7110	Postage/Shipping	0.00	0.00	1.44	350.00	250.00	350.00
01-350-7118	Training Materials	0.00	0.00	911.86	3,500.00	3,500.00	3,500.00
01-350-7200	Fuel/Oil	0.00	0.00	27,307.87	27,000.00	22,000.00	29,700.00
01-350-7201	Equipment Repair/Parts/Maintenance	0.00	0.00	3,396.04	5,500.00	5,500.00	5,500.00
01-350-7202	Motor Vehicle Repair/Parts	0.00	0.00	5,150.74	11,000.00	11,000.00	11,000.00
01-350-7301	Refunds	0.00	0.00	4,732.22	8,000.00	8,000.00	8,000.00
	710 - Commodities Totals:	0.00	0.00	90,692.06	121,950.00	116,750.00	124,650.00
740 - Capital Outlay							
01-350-7404	Ambulances	0.00	0.00	0.00	0.00	0.00	275,000.00
01-350-7405	Machinery/Equipment	0.00	0.00	1,455.96	111,000.00	111,000.00	95,000.00
01-350-7504	Computer Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-350-7505	Computer Software	0.00	0.00	432.00	5,000.00	5,000.00	4,000.00
	740 - Capital Outlay Totals:	0.00	0.00	1,887.96	117,000.00	117,000.00	375,000.00
900 - Debt Service							
01-350-9108	Fleet Management Lease Program	0.00	0.00	623.53	7,800.00	7,800.00	7,650.00
	900 - Debt Service Totals:	0.00	0.00	623.53	7,800.00	7,800.00	7,650.00
350 - EMS Services Totals:		-	-	171,195.11	350,250.00	343,350.00	611,700.00
Fire Department Totals		2,817,675.46	3,212,516.20	3,155,307.86	4,569,449.00	3,521,917.00	4,918,422.00

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POLICE DEPARTMENT

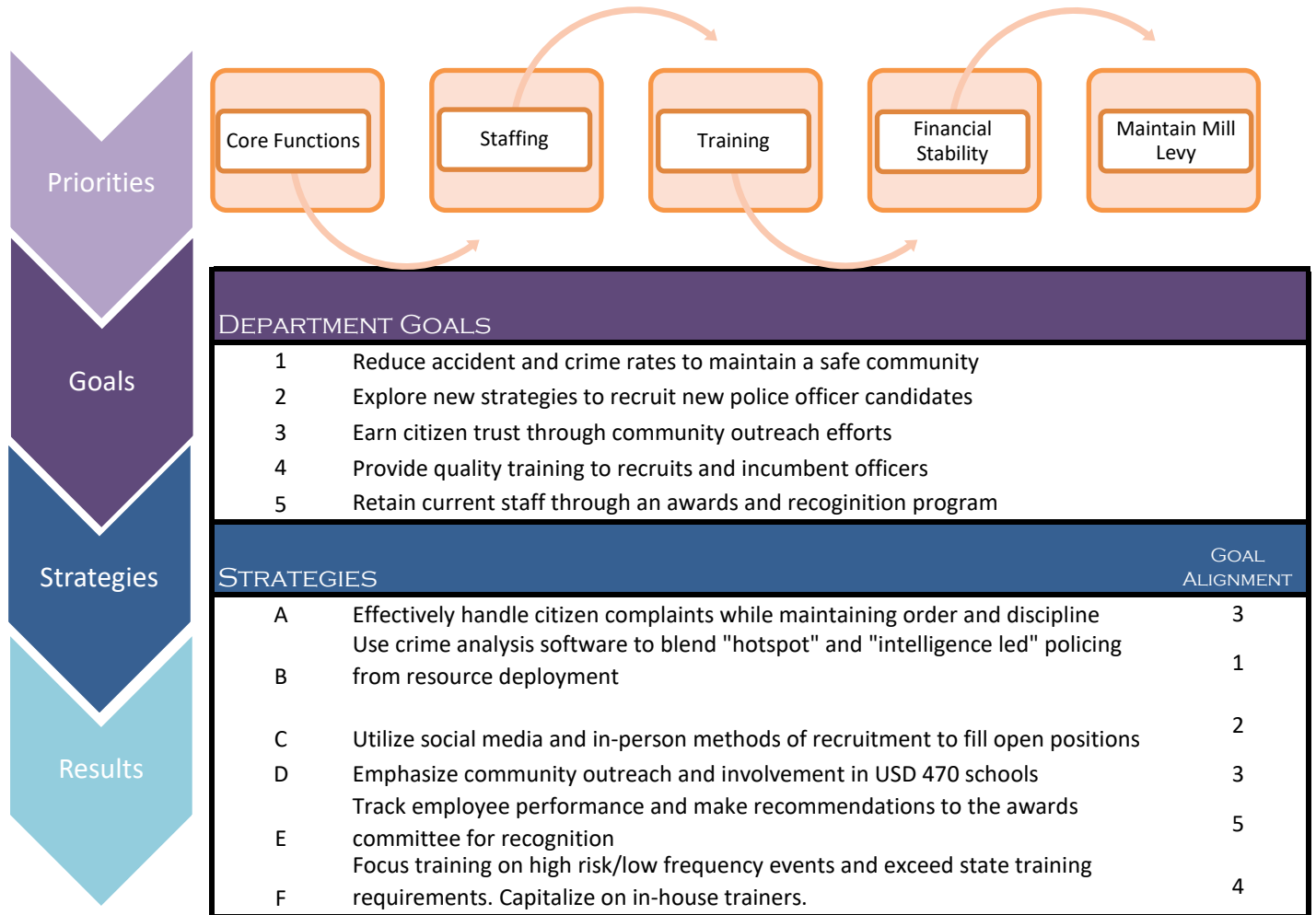
Police Department
 33 positions
 32.63 FTE
 November 21, 2023



Title	Authorized Positions	FTE			
		2021	2022	2023	2024
Police Chief	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Lieutenant	4	4	4	4	4
Lieutenant Detective	1	1	1	1	1
Police Sergeant	4	4	4	4	4
Sergeant Detective	1	1	1	1	1
Police Officer or MPO	12	12	12	12	12
School Resource Officer	2	2	2	2	2
Mental Health Officer	1	1	1	1	1
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	1	1	1	1
Emergency Management Coordinator	1	0	0	0.63	0.63
Total	33	32	32	32.63	32.63

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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Crime Index	49.63	39.2	41.2	31.7	39.5	32	B
Number of community outreach events	324.3	309	265	275	350	300	D
DUI Arrests	48	81	73	115	80	100	B
Sustained complaints	0.66	2	1	0	0	0	A
Violent Crime Index	4.8	4.5	4.5	5.1	4	4.5	B
Fatal traffic crashes	1.33	0	1	0	0	0	B
Open police officer positions on Dec 31	3	2	4	5	2	0	C
Number of police officer applicants	46.5	59	52	34	60	60	C
Employee recognitions	1012	1035	1041	788	1050	1050	E
Number of non-injury traffic accidents	191	191	188	214	170	170	B
Arrests	1273	1139	1,097	1,111	1,000	1,000	B
Number of injury traffic accidents	43.6	43	67	33	40	40	B
Average number of training hours per officer	118.3	127.3	76.18	95.2	120	100	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.

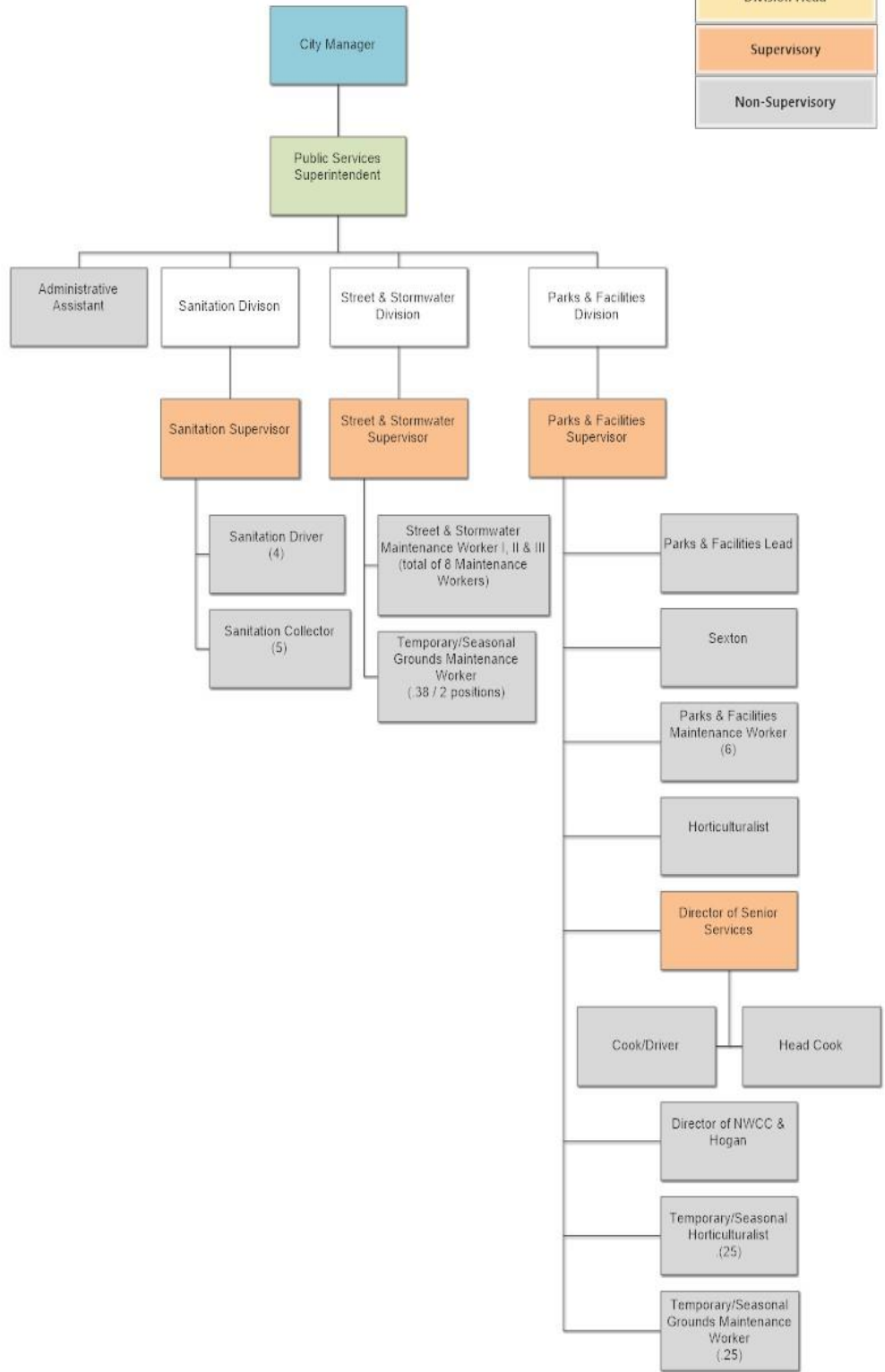
Revenue By Fund	2022	2023	2023	2024
Expenditures by Category	Actual	Adopted	Revised	Adopted
General Fund	\$ 3,307,074	\$ 3,691,772	\$ 3,533,717	\$ 3,849,195
Total Revenues*	\$ 3,307,074	\$ 3,691,772	\$ 3,533,717	\$ 3,849,195
Personnel Services	\$ 2,727,036	\$ 3,219,772	\$ 3,059,617	\$ 3,363,191
Contractual	\$ 124,093	\$ 133,000	\$ 142,300	\$ 143,500
Commodities	\$ 153,277	\$ 131,000	\$ 153,300	\$ 124,000
Capital Outlay	\$ 292,893	\$ 147,000	\$ 133,500	\$ 150,000
Debt Service	\$ 9,776	\$ 61,000	\$ 45,000	\$ 68,504
Total Expenditures*	\$ 3,307,074	\$ 3,691,772	\$ 3,533,717	\$ 3,849,195
Total Positions / FTE	31 / 31	32 / 32	32 / 32	33/32.63

*Department: 421

Account	Account Name	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Working Budget	2024 Adopted Budget
421 - Law Enforcement							
500 - Personnel Services							
01-421-5100	Full Time Salary	1,533,286.54	1,506,697.16	1,489,914.52	1,824,881.00	1,720,000.00	1,836,353.00
01-421-5102	Overtime Salary	103,860.44	146,474.79	173,113.13	114,000.00	185,000.00	175,000.00
01-421-5103	SS/Medi Taxes	119,023.16	120,049.43	120,904.29	146,800.00	140,000.00	157,735.00
01-421-5105	Retirement	0.00	0.00	0.00	0.00	0.00	50,545.00
01-421-5106	KPERS	8,688.82	8,837.64	8,660.48	9,800.00	12,000.00	11,195.00
01-421-5107	KPF	307,900.89	324,026.91	344,853.75	387,037.00	375,000.00	388,856.00
01-421-5111	Life Insurance	1,329.16	1,212.48	1,271.04	1,409.00	1,409.00	1,409.00
01-421-5112	Medical/Dental Insurance	303,660.24	400,197.45	477,645.31	615,108.00	520,000.00	604,714.00
01-421-5113	Unemployment Insurance	3,080.89	53.82	716.88	10,303.00	5,000.00	11,340.00
01-421-5114	Workers Comp	34,115.88	42,239.62	30,911.72	51,934.00	34,708.00	57,044.00
01-421-5201	Staffing Services	17,197.44	37,363.25	39,793.01	25,000.00	41,000.00	40,000.00
01-421-5202	Employment Services	3,883.62	7,580.17	5,905.25	3,500.00	3,500.00	5,000.00
01-421-5203	Travel/ Meals/ Lodging	4,689.96	6,054.68	16,764.01	11,000.00	11,000.00	9,000.00
01-421-5204	Training/Seminars/Conferences	15,245.67	27,881.99	15,579.50	16,000.00	8,000.00	12,000.00
01-421-5205	Dues/Memberships	2,109.00	3,043.29	1,003.07	3,000.00	3,000.00	3,000.00
01-421-5206	Employee Appreciation	415.97	0.00	0.00	0.00	0.00	0.00
500 - Personnel Services Totals:		2,458,487.68	2,631,712.68	2,727,035.96	3,219,772.00	3,059,617.00	3,363,191.00
600 - Contractual							
01-421-6102	Electricity	11,668.91	12,588.60	14,397.25	15,000.00	15,000.00	15,000.00
01-421-6103	Natural Gas	3,000.68	3,272.10	3,210.59	3,000.00	4,000.00	3,000.00
01-421-6104	Telephone	12,031.31	16,701.33	10,838.75	12,000.00	14,000.00	12,000.00
01-421-6105	Other Utility Services	8,337.95	8,470.92	9,097.31	8,000.00	10,000.00	15,000.00
01-421-6213	Translation Services	644.33	827.92	1,210.84	800.00	800.00	800.00
01-421-6214	Other Professional Services	6,717.17	26,313.95	9,534.13	15,000.00	15,000.00	15,000.00
01-421-6215	Other Insurances	22,992.55	22,933.05	23,292.93	26,000.00	26,000.00	26,000.00
01-421-6216	Fidelity Bonds	109.84	520.76	444.78	500.00	500.00	500.00
01-421-6218	Claims/Losses	1,734.00	0.00	0.00	1,000.00	1,000.00	1,000.00
01-421-6222	Janitorial Services	8,791.12	6,940.38	5,775.72	8,000.00	8,000.00	8,000.00
01-421-6224	Animal Control Expense	33,500.00	25,125.00	33,500.00	33,500.00	37,000.00	37,000.00
01-421-6301	Advertising	0.00	40.00	2,147.60	1,500.00	800.00	1,500.00
01-421-6302	Equip Rental/Maintenance Contract	7,789.34	7,853.19	10,643.13	8,000.00	9,500.00	8,000.00
01-421-6303	License Fees	0.00	0.00	0.00	400.00	400.00	400.00
01-421-6304	Printing	488.00	156.00	0.00	300.00	300.00	300.00
29-421-6210	Legal Services	704.68	0.00	0.00	0.00	0.00	0.00
29-421-6214	Other Professional Services	0.00	7,850.00	0.00	0.00	0.00	0.00
600 - Contractual Totals:		118,509.88	139,593.20	124,093.03	133,000.00	142,300.00	143,500.00
710 - Commodities							
01-421-7100	Office Supplies/Publications	5,541.74	11,785.20	4,162.00	5,000.00	6,500.00	5,000.00
01-421-7101	Other Supplies/Tools	12,894.71	17,365.05	23,341.55	18,000.00	35,000.00	18,000.00
01-421-7102	Clothing/Uniforms	10,999.76	18,681.78	11,460.92	14,000.00	12,000.00	14,000.00
01-421-7103	Food Supply	0.00	0.00	19.96	0.00	0.00	0.00
01-421-7104	Prisoner Housing	4,296.26	4,765.00	3,510.00	5,000.00	5,000.00	5,000.00
01-421-7105	Prisoner Medical	0.00	477.92	369.69	3,000.00	1,500.00	3,000.00
01-421-7110	Postage/Shipping	1,195.13	937.21	641.04	1,500.00	800.00	1,500.00
01-421-7122	Canine Expenses	0.00	0.00	7,068.64	0.00	8,000.00	3,000.00
01-421-7200	Fuel/Oil	29,871.70	44,396.55	67,824.90	60,000.00	60,000.00	50,000.00
01-421-7201	Equipment Repair/Parts/Maintenance	6,698.65	3,354.42	4,253.07	4,500.00	4,500.00	4,500.00
01-421-7202	Motor Vehicle Repair/Parts	12,090.37	14,052.55	17,803.58	15,000.00	17,000.00	15,000.00
01-421-7204	Building Materials/Repairs	6,712.79	2,022.35	12,801.38	5,000.00	3,000.00	5,000.00
01-421-7300	Reimbursement	0.00	0.00	20.00	0.00	0.00	0.00
29-421-7101	Other Supplies/Tools	0.00	364.50	0.00	0.00	0.00	0.00
710 - Commodities Totals:		90,301.11	118,202.53	153,276.73	131,000.00	153,300.00	124,000.00
740 - Capital Outlay							
01-421-7402	Capital Improvement	39,334.32	0.00	0.00	0.00	0.00	0.00
01-421-7403	Motor Vehicles	57,413.43	73,082.30	360.25	0.00	0.00	0.00
01-421-7405	Machinery/Equipment	29,956.63	26,347.46	208,917.25	27,000.00	27,000.00	30,000.00
01-421-7406	Office Equipment/Furniture	2,473.24	3,177.77	100.00	0.00	0.00	0.00
01-421-7502	Communication Equipment	5,083.64	1,025.15	8,877.70	14,500.00	6,000.00	14,500.00
01-421-7503	Audio/Visual Equipment	7,374.53	12,305.13	8,210.40	28,000.00	28,000.00	28,000.00
01-421-7504	Computer Equipment	19,874.68	9,968.16	2,471.38	10,000.00	5,000.00	10,000.00
01-421-7505	Computer Software	44,759.77	62,778.82	63,955.53	67,500.00	67,500.00	67,500.00
29-421-7403	Motor Vehicles	20,348.29	0.00	0.00	0.00	0.00	0.00
740 - Capital Outlay Totals:		226,618.53	188,684.79	292,892.51	147,000.00	133,500.00	150,000.00
900 - Debt Service							
01-421-9108	Fleet Management Lease Program	0.00	0.00	9,776.08	61,000.00	45,000.00	68,504.00
900 - Debt Service Totals:		0.00	0.00	9,776.08	61,000.00	45,000.00	68,504.00
421 - Law Enforcement Totals:		2,893,917.20	3,078,193.20	3,307,074.31	3,691,772.00	3,533,717.00	3,849,195.00
Police Department Totals		2,893,917.20	3,078,193.20	3,307,074.31	3,691,772.00	3,533,717.00	3,849,195.00

PUBLIC SERVICES DEPARTMENT

Public Services Department
 39 Positions
 35.88 FTE
 November 21, 2023



PUBLIC SERVICES DEPARTMENT

Title	Authorized Positions	FTE			
		2021	2022	2023	2024
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 I, II, & III	8	8	8	8	8
Burn Pit Attendant*	0	0.25	0.25	0	0
Temporary/Seasonal Grounds Maintenance Worker	3	0.63	0.63	0.63	0.63
Sexton	1	1	1	1	1
Parks & Facilities Supervisor	1	1	1	1	1
Parks & Facilities Lead	1	1	1	1	1
Parks & Facilities Maintenance Worker	6	6	6	6	6
Horticulturalist	1	1	1	1	1
Temporary/Seasonal Horticulturalist	1	0.25	0.25	0.25	0.25
Director of Senior Services	1	1	1	1	1
Head Cook	1	1	1	1	1
Cook/Driver	1	1	1	1	1
Director of Northwest Community Center & Hogan	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total	39	36.13	36.13	35.88	35.88

* Burn Pit Attendant was removed from the Pay Ordinance in 2023. It remains a paid position through a temporary agency.

PUBLIC SERVICES DEPARTMENT

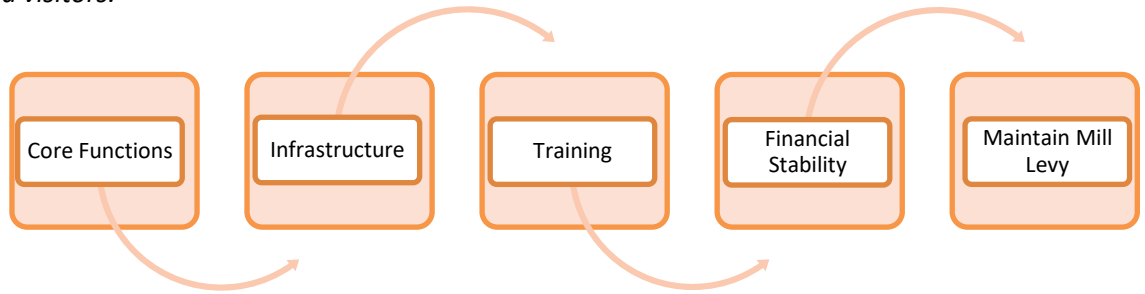
Mission: To ensure that the City of Arkansas City continues to thrive by progressively providing efficient and quality parks and city-owned facilities, waste management, stormwater and street services. The Department strives for a clean and desirable community for its citizens and visitors.

Revenue By Fund Expenditures by Category	2022 Actual	2023 Adopted	2023 Revised	2024 Adopted
General Fund	\$ 2,157,292	\$ 2,485,807	\$ 2,407,233	\$ 2,717,034
Stormwater Fund	\$ 187,637	\$ 346,287	\$ 254,240	\$ 443,070
Sanitation Fund	\$ 1,333,895	\$ 1,647,262	\$ 1,512,973	\$ 1,599,230
Special Recreation Fund	\$ 8,173	\$ 57,041	\$ -	\$ 70,425
Special Highway Fund	\$ 1,138,513	\$ 1,245,008	\$ 972,083	\$ 663,000
Equipment Reserve Fund	\$ 16,200	\$ -	\$ -	\$ -
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,841,711	\$ 5,781,405	\$ 5,146,529	\$ 5,492,759
General Fund Expenditures:				
Personnel Services	\$ 1,362,490	\$ 1,520,057	\$ 1,464,433	\$ 1,603,691
Contractual	\$ 427,446	\$ 560,300	\$ 548,800	\$ 584,700
Commodities	\$ 261,275	\$ 314,450	\$ 290,950	\$ 326,150
Capital Outlay	\$ 88,923	\$ 53,500	\$ 69,000	\$ 88,000
Debt Service	\$ 17,158	\$ 37,500	\$ 34,050	\$ 114,493
Stormwater Fund Expenditures:				
Personnel Services	\$ 142,611	\$ 198,687	\$ 177,040	\$ 201,870
Contractual	\$ 700	\$ 12,000	\$ 7,000	\$ 12,000
Commodities	\$ 4,427	\$ 21,600	\$ 15,200	\$ 19,200
Capital Outlay	\$ 39,900	\$ 114,000	\$ 55,000	\$ 210,000
Sanitation Fund Expenditures:				
Personnel Services	\$ 687,666	\$ 738,562	\$ 746,951	\$ 840,130
Contractual	\$ 380,644	\$ 432,650	\$ 392,800	\$ 469,550
Commodities	\$ 166,493	\$ 172,550	\$ 163,550	\$ 186,050
Capital Outlay	\$ 99,093	\$ 303,500	\$ 209,672	\$ 103,500
Special Recreation Fund Expenditures:				
Contractual	\$ -	\$ -	\$ -	\$ -
Commodities	\$ 8,173	\$ 3,500	\$ -	\$ 3,500
Capital Outlay	\$ -	\$ 53,541	\$ -	\$ 66,925
Special Highway Fund Expenditures:				
Contractual	\$ 725,242	\$ 40,000	\$ 25,000	\$ 235,000
Commodities	\$ 156,561	\$ 204,000	\$ 204,000	\$ 428,000
Capital Outlay	\$ 256,711	\$ 1,001,008	\$ 743,083	\$ -
Equipment Reserve Fund:				
Capital Outlay	\$ 16,200	\$ -	\$ -	\$ -
Capital Outlay Fund:				
Contractual	\$ -	\$ -	\$ -	\$ -
Total Expenditures*	\$ 4,841,711	\$ 5,781,405	\$ 5,146,529	\$ 5,492,759
Total Positions / FTE	40/36.13	39/35.88	39/35.88	39/35.88

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

PUBLIC SERVICES DEPARTMENT

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



DEPARTMENT GOALS	
1	Upgrade intersections with concrete
2	Ensure all parks, facilities & cemetery is maintained and accessible to all citizens
3	Maintain levee and stormwater system
4	Improve environmental health and resources
5	Maintain cost effective street signage and respond to calls in a timely manner

STRATEGIES	
A	Funding future park equipment
B	Ensure Maintenance of City trees, parks, and facilities
C	Comply and complete routine levee inspections
D	Utilize millings on gravel roads
E	Keep community clean of debris and household waste

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Suggested Improvements from Levee Inspection	<3	4	4	4	4	4	C
Utilize the rental dumpsters more for clean up	50	N/A*	N/A*	80	85	90	E
Developed park acreage per 1,000 citizens	20	20.26	19.83	19.83	20	20	A, B

*The dumpster rental program began in 2022



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	2
B	Provide excellent playing conditions and access to equipment	2
C	Provide a well maintained and clean cemetery for our citizens	2
D	Keep a clean and open spaces for the community to enjoy	2

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Mowing/trimming city-owned facilities (hours)	265	230.75	219	182	180	200	A,D
Set - Up for events (days)	48	0	35	35	35	35	D
Electrical and Plumbing issues	30	246.5	630.5	889	600	600	A
Parks containing surveillance cameras (QTY)	4	1	1	1	2	3	A,D
Handicapped accessible equipment in parks (%)	100%	100%	100%	100%	100%	100%	A, B, D
Grave openings/closings (QTY)	43	41	54	44	50	50	C



STREET & STORMWATER DIVISION

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

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

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

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

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

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Street Sweeping (per linear mile)	175	232	390	382	300	300	A,C,D
Street Signs Replaced	100	160	51	40	80	80	B
Culverts and Ditches Cleaned (Hours Spent)	200	378	398	161	180	180	D
Curbs Repaired (Linear Feet)	600	113	1,342	755	620	650	C, D
Mowing Completed (linear feet)	9,000,000	4,522,000	4,739,000	3,360,000	5,000,000	5,000,000	C, D
Trouble calls received on traffic lights	40	63	60	138	90	80	B
Potholes Repaired	650	1,281	606	554	600	600	C



SANITATION DIVISION

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

Description: The Sanitation Division provides service to over 5,000 residential and commercial customers. Routes run 5 days per week for residential customers and 5 days per week for commercial customers.

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

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

STRATEGIES		GOAL ALIGNMENT
A	Monitor costs and landfill fees to provide efficient services	4
B	Cut cost with effective truck maintenance	4
C	Offer more dumpster services for the citizens use	4

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Special pickups	20	68	32	13	20	20	C
Rental Dumpster 4 yard	80	N/A	N/A	73	80	90	A,C
Rental Dumpster 16 yard	20	N/A	N/A	7	15	20	A,C
Quantity to landfill (tons)	7,000	7,074	7,436	7,077	7,080	7,080	A
Residential Customers	4,900	4,605	4,722	4,802	4,850	4,900	A
Commercial Customers	800	620	726	732	750	780	A,C



<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
530 - Park & Facilities							
500 - Personnel Services							
01-530-5100	Full Time Salary	258,870.96	282,999.37	301,643.75	332,606.00	312,000.00	343,976.00
01-530-5102	Overtime Salary	8,422.44	6,315.43	5,958.86	5,000.00	6,500.00	4,500.00
01-530-5103	SS/Medi Taxes	19,355.79	20,979.88	22,339.28	25,800.00	24,000.00	26,658.00
01-530-5106	KPERS	25,344.07	26,177.54	28,986.58	31,800.00	31,800.00	35,754.00
01-530-5111	Life Insurance	340.95	340.91	360.96	352.00	352.00	352.00
01-530-5112	Medical/Dental Insurance	72,192.72	87,700.04	104,681.10	112,889.00	92,000.00	115,033.00
01-530-5113	Unemployment Insurance	500.63	9.39	132.21	1,807.00	1,807.00	1,917.00
01-530-5114	Workers Comp	6,195.24	6,680.82	5,702.49	10,081.00	7,174.00	11,655.00
01-530-5201	Staffing Services	0.00	464.39	20,886.66	18,000.00	18,000.00	25,000.00
01-530-5202	Employment Services	972.34	1,520.13	692.70	1,000.00	1,000.00	1,000.00
01-530-5203	Travel/ Meals/ Lodging	0.00	0.00	2.75	500.00	500.00	500.00
01-530-5204	Training/Seminars/Conferences	0.00	0.00	0.00	500.00	500.00	500.00
01-530-5205	Dues/Memberships	736.80	404.72	0.00	750.00	750.00	750.00
	500 - Personnel Services Totals:	392,931.94	433,592.62	491,387.34	541,085.00	496,383.00	567,595.00
600 - Contractual							
01-530-6102	Electricity	19,252.89	20,592.85	23,471.49	30,000.00	27,000.00	30,000.00
01-530-6103	Natural Gas	9,994.48	8,721.66	11,402.04	20,000.00	22,000.00	20,000.00
01-530-6104	Telephone	1,469.02	2,525.70	2,951.67	3,500.00	3,500.00	3,500.00
01-530-6105	Other Utility Services	1,948.41	1,886.41	1,919.40	3,000.00	5,600.00	3,000.00
01-530-6212	Payments to Contractors	9,622.49	4,411.56	7,074.70	10,000.00	13,000.00	10,000.00
01-530-6214	Other Professional Services	7,918.79	5,220.57	2,663.33	10,000.00	7,000.00	15,000.00
01-530-6215	Other Insurances	19,905.32	20,549.13	19,181.86	32,000.00	32,000.00	32,000.00
01-530-6218	Claims/Losses	5,277.00	13,333.18	268.20	4,500.00	4,500.00	4,500.00
01-530-6302	Equip Rental/Maintenance Contract	2,999.42	2,921.75	2,668.50	4,000.00	4,000.00	4,000.00
01-530-6303	License Fees	36.00	92.75	0.00	100.00	100.00	100.00
20-530-6214	Other Professional Services	0.00	9,119.10	0.00	0.00	0.00	0.00
	600 - Contractual Totals:	78,423.82	89,374.66	71,601.19	117,100.00	118,700.00	122,100.00
710 - Commodities							
01-530-7100	Office Supplies/Publications	136.95	225.00	0.00	500.00	500.00	500.00
01-530-7101	Other Supplies/Tools	30,743.38	18,885.50	32,758.96	32,000.00	32,000.00	32,000.00
01-530-7102	Clothing/Uniforms	4,027.85	4,276.52	4,711.20	5,000.00	5,000.00	5,000.00
01-530-7106	Chemicals	6,212.35	8,465.73	11,875.52	15,000.00	10,000.00	20,000.00
01-530-7200	Fuel/Oil	12,052.66	18,398.19	26,819.58	25,000.00	20,000.00	28,000.00
01-530-7201	Equipment Repair/Parts/Maintenance	19,546.42	14,709.23	14,391.36	20,000.00	16,000.00	20,000.00
01-530-7202	Motor Vehicle Repair/Parts	5,405.00	6,301.49	3,203.24	7,000.00	7,000.00	10,000.00
01-530-7204	Building Materials/Repairs	39,991.94	15,659.71	8,319.64	30,000.00	30,000.00	30,000.00
01-530-7205	Materials	5,424.75	2,500.81	9,894.26	5,500.00	5,500.00	5,500.00
20-530-7101	Other Supplies/Tools	88.11	3,500.00	8,173.08	3,500.00	0.00	3,500.00
	710 - Commodities Totals:	123,629.41	92,922.18	120,146.84	143,500.00	126,000.00	154,500.00
740 - Capital Outlay							
01-530-7402	Capital Improvement	0.00	136,440.00	11,844.00	40,000.00	40,000.00	35,000.00
01-530-7403	Motor Vehicles	0.00	0.00	0.00	0.00	0.00	12,500.00
01-530-7405	Machinery/Equipment	43,730.16	0.00	75,555.91	0.00	0.00	0.00
01-530-7504	Computer Equipment	0.00	500.00	0.00	1,000.00	1,000.00	1,000.00
01-530-7505	Computer Software	0.00	208.00	0.00	3,000.00	3,000.00	2,000.00
20-530-7405	Machinery/Equipment	0.00	0.00	0.00	53,541.00	0.00	66,925.00
54-530-7405	Machinery/Equipment	0.00	0.00	16,200.00	0.00	0.00	0.00
	740 - Capital Outlay Totals:	43,730.16	137,148.00	103,599.91	97,541.00	44,000.00	117,425.00
900 - Debt Service							
01-530-9108	Fleet Management Lease Program	0.00	0.00	17,158.30	37,500.00	26,000.00	75,276.00
	900 - Debt Service Totals:	0.00	0.00	17,158.30	37,500.00	26,000.00	75,276.00
530 - Park & Facilities Totals:		638,715.33	753,037.46	803,893.58	936,726.00	811,083.00	1,036,896.00

<u>Account</u>	<u>Account Name</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted Budget</u>	<u>2023 Working Budget</u>	<u>2024 Adopted Budget</u>
532 - Paris Park Pool							
600 - Contractual							
01-532-6102	Electricity	8,127.79	9,543.23	10,095.38	12,000.00	12,000.00	12,000.00
01-532-6104	Telephone	247.02	851.72	1,027.42	300.00	1,200.00	1,200.00
01-532-6214	Other Professional Services	40,310.73	39,653.49	39,157.00	45,000.00	45,000.00	45,000.00
	600 - Contractual Totals:	48,685.54	50,048.44	50,279.80	57,300.00	58,200.00	58,200.00
710 - Commodities							
01-532-7101	Other Supplies/Tools	679.96	386.94	638.42	1,000.00	1,000.00	1,000.00
01-532-7106	Chemicals	9,120.00	11,560.49	19,705.95	20,000.00	20,000.00	20,000.00
01-532-7201	Equipment Repair/Parts/Maintenance	3,497.81	4,350.50	0.00	4,000.00	4,000.00	4,000.00
01-532-7204	Building Materials/Repairs	862.95	3,934.94	9,663.59	10,000.00	10,000.00	10,000.00
	710 - Commodities Totals:	14,160.72	20,232.87	30,007.96	35,000.00	35,000.00	35,000.00
740 - Capital Outlay							
01-532-7405	Machinery/Equipment	0.00	2,479.09	0.00	2,500.00	18,000.00	2,500.00
	740 - Capital Outlay Totals:	0.00	2,479.09	0.00	2,500.00	18,000.00	2,500.00
532 - Paris Park Pool Totals:		62,846.26	72,760.40	80,287.76	94,800.00	111,200.00	95,700.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
533 - Riverview Cemetery							
500 - Personnel Services							
01-533-5100	Full Time Salary	75,524.93	78,860.79	85,886.50	91,491.00	91,491.00	96,668.00
01-533-5102	Overtime Salary	2,120.76	2,010.86	1,574.95	1,500.00	2,200.00	1,500.00
01-533-5103	SS/Medi Taxes	5,280.72	5,618.64	6,157.65	7,100.00	7,100.00	7,510.00
01-533-5106	KPERS	7,469.09	7,542.89	8,162.85	8,766.00	8,766.00	10,072.00
01-533-5111	Life Insurance	89.10	88.94	92.16	88.00	88.00	88.00
01-533-5112	Medical/Dental Insurance	32,384.29	38,628.24	41,057.11	47,277.00	42,000.00	40,540.00
01-533-5113	Unemployment Insurance	136.53	2.52	36.46	500.00	500.00	540.00
01-533-5114	Workers Comp	2,600.96	3,311.36	2,460.70	4,305.00	2,751.00	4,625.00
01-533-5201	Staffing Services	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
01-533-5202	Employment Services	250.20	224.10	175.80	100.00	100.00	100.00
01-533-5205	Dues/Memberships	119.00	220.18	-80.54	120.00	120.00	120.00
500 - Personnel Services Totals:		125,975.58	136,508.52	145,523.64	169,247.00	163,116.00	169,763.00
600 - Contractual							
01-533-6102	Electricity	5,521.08	4,226.16	5,400.50	9,000.00	6,000.00	9,000.00
01-533-6103	Natural Gas	3,293.21	3,513.52	4,206.24	8,000.00	8,000.00	8,000.00
01-533-6104	Telephone	979.33	2,665.18	3,313.77	3,500.00	3,500.00	3,500.00
01-533-6105	Other Utility Services	1,439.52	1,512.98	1,428.12	1,500.00	1,700.00	1,500.00
01-533-6214	Other Professional Services	249.41	395.82	361.35	500.00	500.00	500.00
01-533-6215	Other Insurances	3,087.03	3,154.44	2,600.44	4,500.00	4,500.00	4,500.00
01-533-6302	Equip Rental/Maintenance Contract	260.00	400.00	0.00	300.00	300.00	300.00
600 - Contractual Totals:		14,829.58	15,868.10	17,310.42	27,300.00	24,500.00	27,300.00
710 - Commodities							
01-533-7100	Office Supplies/Publications	196.05	546.17	225.00	500.00	500.00	500.00
01-533-7101	Other Supplies/Tools	8,799.46	5,249.32	4,891.97	10,000.00	8,000.00	10,000.00
01-533-7102	Clothing/Uniforms	1,210.65	1,525.36	1,240.15	1,800.00	1,800.00	1,800.00
01-533-7200	Fuel/Oil	4,559.70	4,902.86	3,391.27	6,000.00	5,000.00	6,000.00
01-533-7201	Equipment Repair/Parts/Maintenance	8,264.91	6,716.47	7,991.85	12,000.00	10,000.00	12,000.00
01-533-7202	Motor Vehicle Repair/Parts	2,133.26	536.71	753.58	4,000.00	2,000.00	4,000.00
01-533-7204	Building Materials/Repairs	239.45	668.57	174.62	3,000.00	1,500.00	3,000.00
01-533-7205	Materials	35.64	162.83	607.19	1,000.00	1,000.00	1,000.00
01-533-7301	Refunds	0.00	0.00	930.00	0.00	0.00	0.00
710 - Commodities Totals:		25,439.12	20,308.29	20,205.63	38,300.00	29,800.00	38,300.00
740 - Capital Outlay							
01-533-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	12,500.00
01-533-7504	Computer Equipment	0.00	500.00	0.00	1,000.00	1,000.00	1,000.00
01-533-7505	Computer Software	0.00	208.00	0.00	1,000.00	1,000.00	1,000.00
740 - Capital Outlay Totals:		0.00	708.00	0.00	2,000.00	2,000.00	14,500.00
900 - Debt Service							
01-533-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	0.00	31,200.00
900 - Debt Service Totals:		0.00	0.00	0.00	0.00	0.00	31,200.00
533 - Riverview Cemetery Totals:		166,244.28	173,392.91	183,039.69	236,847.00	219,416.00	281,063.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
541 - Sanitation							
500 - Personnel Services							
19-541-5100	Full Time Salary	402,171.10	411,915.48	443,518.23	436,417.00	480,000.00	522,924.00
19-541-5102	Overtime Salary	12,705.44	14,623.84	13,007.24	21,200.00	13,000.00	19,000.00
19-541-5103	SS/Medi Taxes	29,899.88	31,195.10	33,488.51	35,476.00	37,000.00	41,457.00
19-541-5105	Retirement	0.00	0.00	0.00	20,415.00	0.00	0.00
19-541-5106	KPERS	39,800.31	39,771.81	42,773.15	45,000.00	47,000.00	55,601.00
19-541-5111	Life Insurance	482.74	493.83	512.74	487.00	487.00	520.00
19-541-5112	Medical/Dental Insurance	106,461.02	117,456.34	131,730.57	137,824.00	137,824.00	148,557.00
19-541-5113	Unemployment Insurance	772.89	13.99	198.23	2,551.00	2,551.00	2,981.00
19-541-5114	Workers Comp	16,446.72	24,625.94	19,977.30	34,592.00	24,189.00	43,390.00
19-541-5202	Employment Services	775.92	4,488.96	1,799.05	3,000.00	3,000.00	3,000.00
19-541-5203	Travel/ Meals/ Lodging	0.00	7.00	325.82	500.00	800.00	500.00
19-541-5204	Training/Seminars/Conferences	0.00	0.00	335.00	500.00	500.00	1,600.00
19-541-5205	Dues/Memberships	442.08	505.90	0.00	600.00	600.00	600.00
19-541-5206	Employee Appreciation	255.00	0.00	0.00	0.00	0.00	0.00
	500 - Personnel Services Totals:	610,213.10	645,098.19	687,665.84	738,562.00	746,951.00	840,130.00
600 - Contractual							
19-541-6102	Electricity	4,445.40	4,196.03	5,764.01	6,000.00	6,000.00	6,000.00
19-541-6103	Natural Gas	2,861.77	2,610.62	3,553.80	5,000.00	6,000.00	6,000.00
19-541-6104	Telephone	648.59	2,495.21	3,128.90	3,000.00	3,200.00	3,200.00
19-541-6105	Other Utility Services	2,294.72	1,702.56	1,126.49	2,000.00	2,000.00	2,000.00
19-541-6212	Payments to Contractors	314,857.07	280,753.65	313,888.09	350,000.00	325,000.00	385,000.00
19-541-6214	Other Professional Services	30,328.95	40,881.88	39,924.46	45,000.00	35,000.00	45,000.00
19-541-6215	Other Insurances	10,100.57	11,045.18	10,643.66	18,000.00	13,000.00	18,000.00
19-541-6218	Claims/Losses	0.00	0.00	1,842.86	1,500.00	800.00	1,500.00
19-541-6301	Advertising	0.00	0.00	509.77	500.00	1,000.00	1,200.00
19-541-6302	Equip Rental/Maintenance Contract	323.00	210.00	210.00	1,600.00	750.00	1,600.00
19-541-6303	License Fees	13.00	71.75	51.75	50.00	50.00	50.00
	600 - Contractual Totals:	365,873.07	343,966.88	380,643.79	432,650.00	392,800.00	469,550.00
710 - Commodities							
19-541-7100	Office Supplies/Publications	236.41	243.00	211.84	500.00	500.00	500.00
19-541-7101	Other Supplies/Tools	38,117.72	48,086.72	31,799.31	45,000.00	30,000.00	45,000.00
19-541-7102	Clothing/Uniforms	6,620.92	6,527.60	5,917.03	7,000.00	8,000.00	7,500.00
19-541-7110	Postage/Shipping	36.67	37.67	0.00	50.00	50.00	50.00
19-541-7200	Fuel/Oil	47,226.27	54,993.82	90,531.73	75,000.00	85,000.00	85,000.00
19-541-7201	Equipment Repair/Parts/Maintenance	25,346.37	38,968.01	31,787.50	30,000.00	30,000.00	30,000.00
19-541-7202	Motor Vehicle Repair/Parts	9,588.15	2,102.44	4,509.68	5,000.00	5,000.00	8,000.00
19-541-7204	Building Materials/Repairs	15,573.63	1,581.96	1,735.65	10,000.00	5,000.00	10,000.00
	710 - Commodities Totals:	142,746.14	152,541.22	166,492.74	172,550.00	163,550.00	186,050.00
740 - Capital Outlay							
19-541-7403	Motor Vehicles	215,284.00	0.00	98,953.00	300,000.00	205,672.00	100,000.00
19-541-7405	Machinery/Equipment	1,176.60	0.00	0.00	0.00	500.00	0.00
19-541-7504	Computer Equipment	0.00	216.00	0.00	1,000.00	1,000.00	1,000.00
19-541-7505	Computer Software	0.00	333.46	139.99	2,500.00	2,500.00	2,500.00
	740 - Capital Outlay Totals:	216,460.60	549.46	99,092.99	303,500.00	209,672.00	103,500.00
541 - Sanitation Totals:		1,335,292.91	1,142,155.75	1,333,895.36	1,647,262.00	1,512,973.00	1,599,230.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
542 - Streets							
500 - Personnel Services							
01-542-5100	Full Time Salary	252,614.20	235,134.80	253,828.35	274,188.00	298,000.00	334,504.00
01-542-5102	Overtime Salary	7,549.08	8,120.99	6,134.11	9,250.00	8,000.00	6,000.00
01-542-5103	SS/Medi Taxes	18,893.00	17,777.60	19,170.33	23,000.00	24,000.00	26,049.00
01-542-5105	Retirement	0.00	0.00	0.00	20,415.00	0.00	0.00
01-542-5106	KPERS	25,028.51	22,287.22	24,487.12	28,400.00	30,000.00	34,936.00
01-542-5111	Life Insurance	268.82	248.82	245.58	282.00	282.00	304.00
01-542-5112	Medical/Dental Insurance	60,562.18	65,056.11	70,009.56	84,394.00	89,000.00	95,169.00
01-542-5113	Unemployment Insurance	488.23	7.95	113.46	1,615.00	1,615.00	1,873.00
01-542-5114	Workers Comp	11,483.96	18,496.05	11,693.66	13,949.00	10,805.00	15,610.00
01-542-5201	Staffing Services	35,876.89	58,916.83	96,836.89	50,000.00	52,000.00	58,000.00
01-542-5202	Employment Services	1,282.99	2,916.73	3,518.68	3,000.00	1,000.00	3,000.00
01-542-5203	Travel/ Meals/ Lodging	84.25	205.08	149.75	100.00	100.00	100.00
01-542-5204	Training/Seminars/Conferences	0.00	0.00	125.00	250.00	250.00	1,600.00
01-542-5205	Dues/Memberships	427.96	505.90	35.00	500.00	500.00	500.00
	500 - Personnel Services Totals:	414,560.07	429,674.08	486,347.49	509,343.00	515,552.00	577,645.00
600 - Contractual							
01-542-6102	Electricity	209,322.24	217,673.01	213,438.92	240,000.00	230,000.00	240,000.00
01-542-6103	Natural Gas	3,056.29	2,903.21	3,786.79	9,000.00	8,000.00	9,000.00
01-542-6104	Telephone	3,255.88	4,357.96	3,128.93	4,000.00	4,000.00	4,000.00
01-542-6105	Other Utility Services	848.75	1,147.86	1,126.37	1,500.00	2,000.00	1,500.00
01-542-6212	Payments to Contractors	181,083.30	68.64	22.90	10,000.00	10,000.00	10,000.00
01-542-6214	Other Professional Services	4,174.41	10,788.25	3,859.02	9,000.00	9,000.00	9,000.00
01-542-6215	Other Insurances	26,137.84	23,882.35	21,218.99	30,000.00	30,000.00	30,000.00
01-542-6301	Advertising	0.00	0.00	257.21	200.00	200.00	200.00
01-542-6302	Equip Rental/Maintenance Contract	240.00	8,219.75	524.21	5,000.00	1,000.00	10,000.00
01-542-6303	License Fees	0.00	0.00	166.26	100.00	100.00	100.00
21-542-6212	Payments to Contractors	19,500.00	90,218.54	4,177.51	15,000.00	0.00	200,000.00
21-542-6214	Other Professional Services	18,995.26	49,558.50	720,652.60	25,000.00	25,000.00	25,000.00
21-542-6218	Claims/Losses	4,160.27	0.00	411.44	0.00	0.00	0.00
21-542-6302	Equip Rental/Maintenance Contract	6,876.00	330.00	0.00	0.00	0.00	10,000.00
68-542-6212	Payments to Contractors	290,110.40	-29,608.54	0.00	0.00	0.00	0.00
	600 - Contractual Totals:	767,760.64	379,539.53	972,771.15	348,800.00	319,300.00	548,800.00
710 - Commodities							
01-542-7100	Office Supplies/Publications	320.66	215.00	256.69	500.00	500.00	500.00
01-542-7101	Other Supplies/Tools	10,367.88	9,554.48	14,006.47	16,000.00	13,000.00	16,000.00
01-542-7102	Clothing/Uniforms	4,844.61	5,050.45	4,618.63	7,000.00	7,000.00	7,000.00
01-542-7110	Postage/Shipping	40.47	55.35	60.20	50.00	50.00	50.00
01-542-7201	Equipment Repair/Parts/Maintenance	23,666.19	24,549.29	45,429.77	25,000.00	25,000.00	25,000.00
01-542-7204	Building Materials/Repairs	2,849.90	3,037.14	1,763.18	5,000.00	5,000.00	5,000.00
01-542-7205	Materials	11,727.12	4,654.77	3,780.19	13,000.00	13,000.00	13,000.00
01-542-7207	Street Flags and Signs	4,909.74	8,793.67	6,928.81	10,000.00	10,000.00	10,000.00
21-542-7200	Fuel/Oil	26,310.80	29,764.38	47,537.37	40,000.00	40,000.00	45,000.00
21-542-7201	Equipment Repair/Parts/Maintenance	30,231.90	81,682.39	43,347.74	65,000.00	65,000.00	65,000.00
21-542-7202	Motor Vehicle Repair/Parts	18,674.78	16,004.07	8,925.37	13,000.00	13,000.00	13,000.00
21-542-7204	Building Materials/Repairs	0.00	14.02	0.00	1,000.00	1,000.00	5,000.00
21-542-7205	Materials	81,804.41	74,096.17	56,750.38	85,000.00	85,000.00	300,000.00
	710 - Commodities Totals:	215,748.46	257,471.18	233,404.80	280,550.00	277,550.00	504,550.00
740 - Capital Outlay							
01-542-7405	Machinery/Equipment	0.00	0.00	0.00	0.00	0.00	15,000.00
01-542-7504	Computer Equipment	635.00	608.74	724.48	1,000.00	1,000.00	1,000.00
01-542-7505	Computer Software	0.00	541.46	0.00	2,500.00	2,500.00	2,500.00
21-542-7402	Capital Improvement	0.00	27,567.97	1,711.83	851,008.00	713,083.00	0.00
21-542-7403	Motor Vehicles	0.00	192,302.00	-1.00	0.00	0.00	0.00
21-542-7405	Machinery/Equipment	55,823.82	22,472.60	255,000.00	150,000.00	30,000.00	0.00
	740 - Capital Outlay Totals:	56,458.82	243,492.77	257,435.31	1,004,508.00	746,583.00	18,500.00
900 - Debt Service							
01-542-9108	Fleet Management Lease Program	0.00	0.00	0.00	0.00	8,050.00	8,017.00
	900 - Debt Service Totals:	0.00	0.00	0.00	0.00	8,050.00	8,017.00
542 - Streets Totals:		1,454,527.99	1,310,177.56	1,949,958.75	2,143,201.00	1,867,035.00	1,657,512.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
544 - Stormwater							
500 - Personnel Services							
15-544-5100	Full Time Salary	97,149.48	86,498.27	93,944.96	125,800.00	118,000.00	128,078.00
15-544-5102	Overtime Salary	3,351.83	3,614.00	2,766.58	4,500.00	3,000.00	3,000.00
15-544-5103	SS/Medi Taxes	7,326.74	6,576.75	7,098.50	10,000.00	9,000.00	10,028.00
15-544-5106	KPERS	9,633.45	8,232.95	9,104.96	11,956.00	11,000.00	13,449.00
15-544-5111	Life Insurance	115.90	94.56	102.47	128.00	128.00	128.00
15-544-5112	Medical/Dental Insurance	23,551.78	24,614.72	28,339.39	39,300.00	34,000.00	40,520.00
15-544-5113	Unemployment Insurance	189.38	2.94	42.01	697.00	697.00	721.00
15-544-5114	Workers Comp	1,513.13	1,737.62	1,211.69	6,306.00	1,215.00	5,946.00
	500 - Personnel Services Totals:	142,831.69	131,371.81	142,610.56	198,687.00	177,040.00	201,870.00
600 - Contractual							
15-544-6212	Payments to Contractors	0.00	0.00	0.00	10,000.00	5,000.00	10,000.00
15-544-6214	Other Professional Services	567.50	1,670.00	700.00	2,000.00	2,000.00	2,000.00
15-544-6303	License Fees	60.00	0.00	0.00	0.00	0.00	0.00
	600 - Contractual Totals:	627.50	1,670.00	700.00	12,000.00	7,000.00	12,000.00
710 - Commodities							
15-544-7101	Other Supplies/Tools	179.09	8.99	0.00	1,000.00	1,000.00	1,500.00
15-544-7106	Chemicals	5,170.93	116.00	200.00	3,500.00	600.00	600.00
15-544-7201	Equipment Repair/Parts/Maintenance	278.75	8,193.47	3,735.25	10,000.00	10,000.00	10,000.00
15-544-7202	Motor Vehicle Repair/Parts	0.00	0.00	0.00	100.00	100.00	100.00
15-544-7205	Materials	230.21	16,518.98	491.60	7,000.00	3,500.00	7,000.00
	710 - Commodities Totals:	5,858.98	24,837.44	4,426.85	21,600.00	15,200.00	19,200.00
740 - Capital Outlay							
15-544-7402	Capital Improvement	0.00	0.00	0.00	90,000.00	55,000.00	195,000.00
15-544-7403	Motor Vehicles	9,920.70	0.00	0.00	0.00	0.00	0.00
15-544-7405	Machinery/Equipment	0.00	0.00	39,900.00	24,000.00	0.00	15,000.00
	740 - Capital Outlay Totals:	9,920.70	0.00	39,900.00	114,000.00	55,000.00	210,000.00
544 - Stormwater Totals:		159,238.87	157,879.25	187,637.41	346,287.00	254,240.00	443,070.00

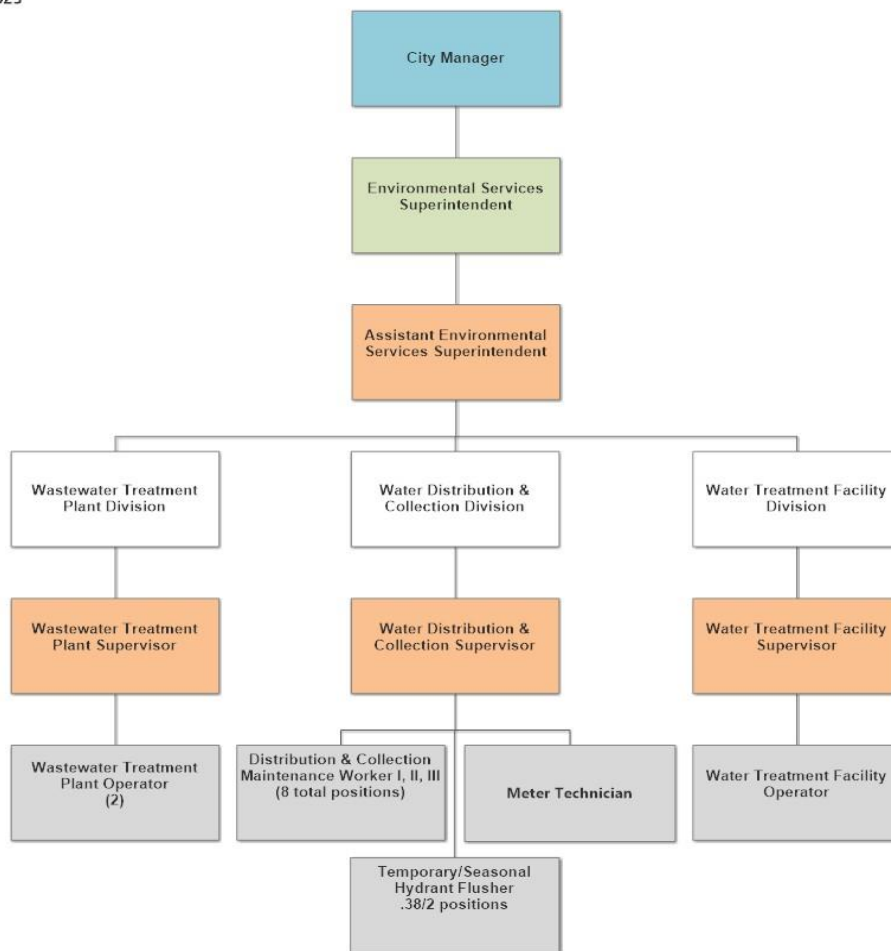
<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
770 - Northwest Community Center							
500 - Personnel Services							
01-770-5100	Full Time Salary	32,408.21	34,043.16	36,531.64	39,094.00	39,094.00	40,822.00
01-770-5102	Overtime Salary	1,101.89	713.09	604.09	1,125.00	1,125.00	1,000.00
01-770-5103	SS/Medi Taxes	2,465.12	2,563.24	2,754.54	3,000.00	3,000.00	3,123.00
01-770-5106	KPERS	3,223.44	3,242.35	3,439.86	3,692.00	3,692.00	4,188.00
01-770-5111	Life Insurance	28.75	28.84	28.76	44.00	44.00	44.00
01-770-5112	Medical/Dental Insurance	4,985.40	5,991.83	6,949.01	7,352.00	7,352.00	7,659.00
01-770-5113	Unemployment Insurance	63.63	1.14	16.22	215.00	215.00	230.00
01-770-5114	Workers Comp	971.14	1,175.07	868.48	1,365.00	923.00	1,399.00
500 - Personnel Services Totals:		45,247.58	47,758.72	51,192.60	55,887.00	55,445.00	58,465.00
600 - Contractual							
01-770-6102	Electricity	1,732.80	2,879.14	3,398.53	4,000.00	4,000.00	7,000.00
01-770-6103	Natural Gas	2,544.07	2,712.23	2,580.04	5,000.00	6,000.00	8,000.00
01-770-6104	Telephone	979.33	2,130.97	2,393.10	3,500.00	3,500.00	3,500.00
01-770-6105	Other Utility Services	1,052.80	1,216.94	1,281.72	1,500.00	1,500.00	1,500.00
01-770-6214	Other Professional Services	120.80	55.70	56.00	300.00	600.00	300.00
600 - Contractual Totals:		6,429.80	8,994.98	9,709.39	14,300.00	15,600.00	20,300.00
710 - Commodities							
01-770-7100	Office Supplies/Publications	260.86	16.15	37.61	500.00	500.00	500.00
01-770-7101	Other Supplies/Tools	164.31	687.63	2,921.81	4,000.00	3,000.00	4,000.00
01-770-7204	Building Materials/Repairs	955.79	1,535.82	1,469.84	1,500.00	1,500.00	2,200.00
01-770-7301	Refunds	1,370.24	1,200.00	2,600.00	1,500.00	1,500.00	1,500.00
710 - Commodities Totals:		2,751.20	3,439.60	7,029.26	7,500.00	6,500.00	8,200.00
740 - Capital Outlay							
01-770-7504	Computer Equipment	144.00	432.88	0.00	500.00	500.00	1,000.00
740 - Capital Outlay Totals:		144.00	432.88	0.00	500.00	500.00	1,000.00
770 - Northwest Community Center Totals:		54,572.58	60,626.18	67,931.25	78,187.00	78,045.00	87,965.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
774 - Senior Center							
500 - Personnel Services							
01-774-5100	Full Time Salary	112,556.31	108,125.82	99,720.46	129,331.00	125,000.00	127,014.00
01-774-5102	Overtime Salary	2,844.37	3,185.03	10,166.57	3,200.00	8,000.00	10,000.00
01-774-5103	SS/Medi Taxes	7,764.51	7,532.75	7,666.38	10,000.00	10,000.00	10,482.00
01-774-5106	KPERS	11,100.99	10,271.76	10,412.65	12,300.00	12,300.00	14,058.00
01-774-5111	Life Insurance	133.65	118.56	111.36	132.00	132.00	132.00
01-774-5112	Medical/Dental Insurance	36,894.66	40,370.20	36,514.47	62,014.00	45,000.00	40,258.00
01-774-5113	Unemployment Insurance	200.86	3.37	45.41	702.00	702.00	754.00
01-774-5114	Workers Comp	703.23	906.61	675.59	1,116.00	2,103.00	1,825.00
01-774-5201	Staffing Services	18,624.63	24,005.60	22,402.64	25,000.00	30,000.00	25,000.00
01-774-5202	Employment Services	122.65	50.10	276.40	200.00	200.00	200.00
01-774-5204	Training/Seminars/Conferences	284.00	0.00	0.00	300.00	300.00	300.00
01-774-5205	Dues/Memberships	197.00	247.36	46.66	200.00	200.00	200.00
	500 - Personnel Services Totals:	191,426.86	194,817.16	188,038.59	244,495.00	233,937.00	230,223.00
600 - Contractual							
01-774-6102	Electricity	12,110.47	12,021.15	15,472.92	14,000.00	16,000.00	18,000.00
01-774-6103	Natural Gas	2,855.72	2,995.62	3,715.48	6,500.00	6,500.00	10,000.00
01-774-6104	Telephone	1,627.03	2,970.85	3,248.80	3,500.00	3,500.00	3,500.00
01-774-6105	Other Utility Services	498.55	620.25	716.19	1,500.00	1,500.00	1,500.00
01-774-6214	Other Professional Services	7,209.90	4,759.91	5,173.03	5,000.00	5,000.00	5,000.00
01-774-6215	Other Insurances	3,926.85	3,750.59	2,688.98	4,500.00	4,500.00	4,500.00
01-774-6301	Advertising	0.00	0.00	0.00	500.00	500.00	500.00
	600 - Contractual Totals:	28,228.52	27,118.37	31,015.40	35,500.00	37,500.00	43,000.00
710 - Commodities							
01-774-7100	Office Supplies/Publications	275.16	106.91	368.20	600.00	600.00	600.00
01-774-7101	Other Supplies/Tools	10,461.28	6,089.50	11,293.58	10,000.00	12,000.00	10,000.00
01-774-7103	Food Supply	91.33	640.08	621.11	1,000.00	1,000.00	1,000.00
01-774-7200	Fuel/Oil	727.92	859.48	772.41	1,000.00	0.00	1,000.00
01-774-7201	Equipment Repair/Parts/Maintenance	459.00	739.58	0.00	500.00	500.00	500.00
01-774-7202	Motor Vehicle Repair/Parts	181.86	900.59	161.96	1,000.00	1,000.00	1,000.00
01-774-7204	Building Materials/Repairs	2,276.02	6,935.18	1,996.83	3,000.00	5,000.00	3,000.00
	710 - Commodities Totals:	14,472.57	16,271.32	15,214.09	17,100.00	20,100.00	17,100.00
740 - Capital Outlay							
01-774-7504	Computer Equipment	0.00	0.00	799.00	1,000.00	1,000.00	1,000.00
	740 - Capital Outlay Totals:	0.00	0.00	799.00	1,000.00	1,000.00	1,000.00
774 - Senior Center Totals:		234,127.95	238,206.85	235,067.08	298,095.00	292,537.00	291,323.00
Public Services Department Totals		4,105,566.17	3,908,236.36	4,841,710.88	5,781,405.00	5,146,529.00	5,492,759.00

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ENVIRONMENTAL SERVICES DEPARTMENT

Environmental Services Department
 20 Positions
 18.38 FTE
 November 21, 2023

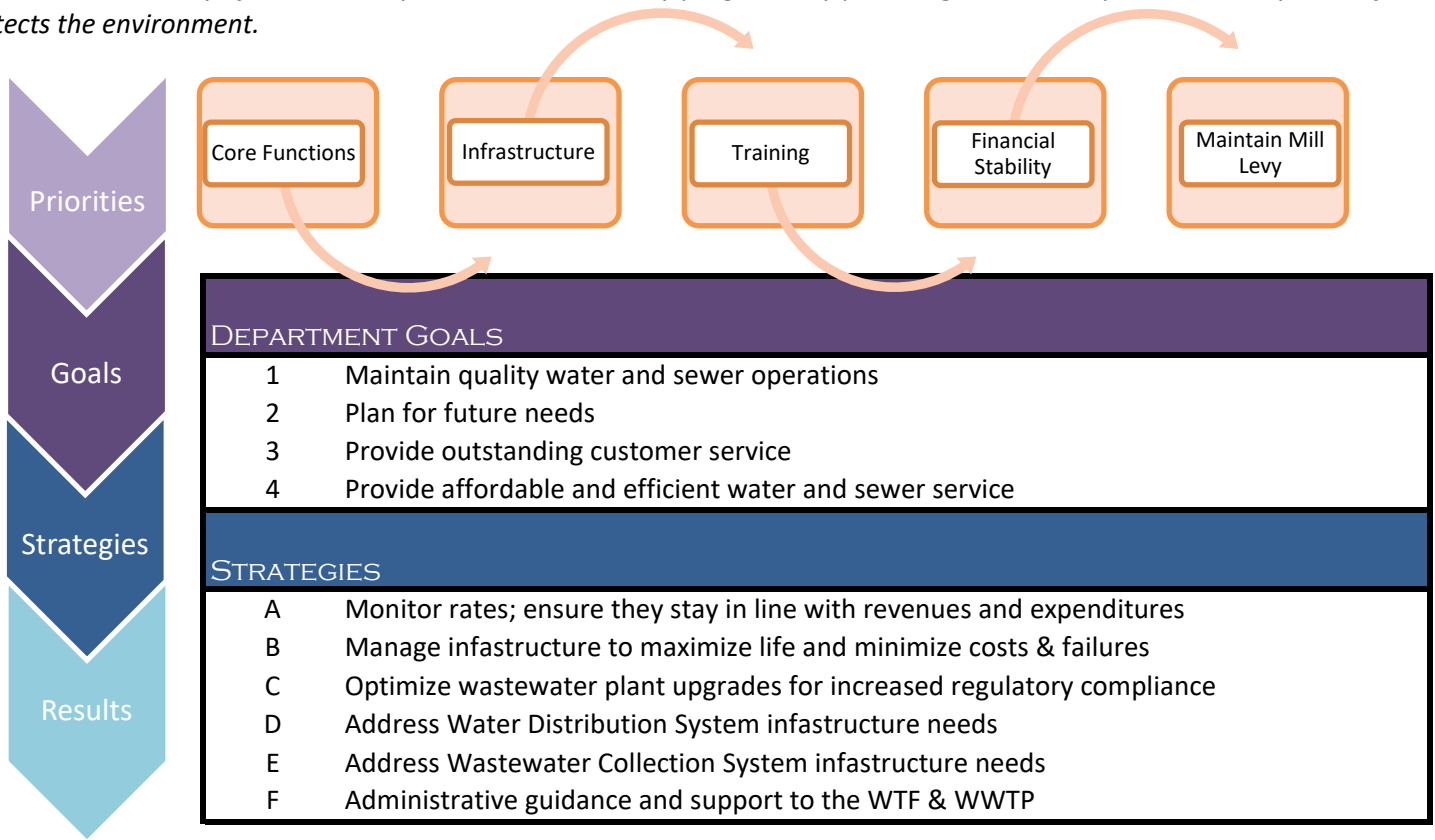


City Manager and City Attorney
Department Head
Division Head
Supervisory
Non-Supervisory

Title	Authorized Positions	FTE			
		2021	2022	2023	2024
Environmental Services Superintendent	1	1	1	1	1
Assistant Environmental Services Superintendent	1	0	0	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
Total	20	17.38	17.38	18.38	18.38

ENVIRONMENTAL SERVICES DEPARTMENT

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



Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Sewer rates as percentage of median household income (Based on 4,000 GPM Average)	0.90%	0.88%	0.81%	0.91%	0.95%	1.00%	A
Water rates as percentage of median household income (Based on 4,000 GPM Average)	1.07%	1.01%	1.90%	0.80%	0.90%	1.00%	A

* Major Wastewater plant upgrades were finished in 2022 and are in the process of being finalized and optimized for 2023.

Revenue By Fund	2022 Actual	2023 Adopted	2023 Revised	2024 Adopted
Expenditures by Fund/Category				
Water Fund	\$ 2,632,361	\$ 3,400,346	\$ 3,101,200	\$ 3,714,323
Sewer Fund	\$ 8,345,172	\$ 3,596,189	\$ 4,707,742	\$ 1,706,373
Total Revenues	\$ 10,977,533	\$ 6,996,535	\$ 7,808,942	\$ 5,420,696
Expenditures: Water Fund				
Personnel Services	\$ 789,350	\$ 910,146	\$ 886,400	\$ 1,106,673
Contractual	\$ 1,039,780	\$ 718,300	\$ 956,500	\$ 897,000
Commodities	\$ 826,726	\$ 709,900	\$ 721,050	\$ 860,400
Capital Outlay	\$ (23,494)	\$ 1,062,000	\$ 537,250	\$ 850,250
Expenditures: Sewer Fund				
Personnel Services	\$ 552,312	\$ 635,329	\$ 589,582	\$ 725,873
Contractual	\$ 187,460	\$ 239,210	\$ 223,010	\$ 292,150
Commodities	\$ 215,129	\$ 209,650	\$ 183,150	\$ 235,850
Capital Outlay	\$ 7,390,272	\$ 2,512,000	\$ 3,712,000	\$ 452,500
Total Expenditures*	\$ 10,977,533	\$ 6,996,535	\$ 7,808,942	\$ 5,420,696
Total Positions / FTE	19 / 17.38	20 / 18.38	20 / 18.38	20 / 18.38

*Departments: 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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Water Main breaks	25	34	33	60	25	20	A
Waterlines replaced (linear feet)	10,000	0	12,511	0	5,000	10,000	B
Water quality complaints	10	26	37	18	15	10	C
Water pressure complaints	10	9	7	13	10	8	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	Continue to optimize and finalize WWTP plant upgrades	1,2
D	Ensure all federal and state regulations are met	1

* Wastewater plant upgrades were completed in 2022 we are now further optimizing to further satisfy regulatory compliance for 2023.

Performance Measures	Benchmark	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Number of stoppages	15	19	23	31	10	10	A
Percent of sewer system receiving annual maintenance	20%	19%	31%	5%	25%	25%	B
Lines Flushed (linear feet)	180,000	76,183	131,333	85,535	180,000	185,000	B
Lines vacuum Cleaned (linear feet)	30,000	4,300	0	420	25,000	30,000	B
Wastewater Treated/ Daily Avg (million gallons per day (MGD))	2.1	1.18	1.12	1.55	1.50	1.50	C
Wastewater treated maximum day (MGD)	3.1	2.23	2.43	2.93	3.00	3.10	C
Wastewater treated minimum day (MGD)	1.01	0.81	0.83	0.524	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 5.4 million gallons of water each day, with an average consumption of 3 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 2019 & 2022, the City of Arkansas City was awarded with the "Best Tasting Water in Kansas" during the 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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target	Strategy Alignment
Annual Water Production MG	960	1078	1241	1087	1100	1150	D
Water Production/ Daily AVG (MGD)	2.7	3.00	2.72	2.90	2.95	3.00	D
Water Sold MG	900	948	1042	1083	1100	1150	A
Water Loss %	7%	12%	16%	19%	10%	7%	A, C
Cost per thousand gallons treated	\$1.30	\$1.51	\$1.39	\$1.54	\$1.30	\$1.00	A



<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
651 - Water Treatment							
500 - Personnel Services							
16-651-5100	Full Time Salary	121,219.18	124,623.43	134,619.11	141,000.00	147,000.00	148,023.00
16-651-5102	Overtime Salary	24,513.72	21,453.30	26,246.91	16,100.00	16,100.00	25,000.00
16-651-5103	SS/Medi Taxes	10,863.32	10,890.11	12,033.46	11,646.00	11,500.00	13,236.00
16-651-5105	Retirement	0.00	0.00	0.00	0.00	0.00	26,625.00
16-651-5106	KPERS	14,020.57	13,598.91	15,055.63	14,800.00	16,000.00	17,752.00
16-651-5111	Life Insurance	133.65	133.41	138.24	132.00	132.00	132.00
16-651-5112	Medical/Dental Insurance	20,993.31	25,111.95	29,037.29	30,667.00	30,667.00	31,900.00
16-651-5113	Unemployment Insurance	280.15	4.86	71.04	837.00	400.00	952.00
16-651-5114	Workers Comp	2,625.09	6,373.40	5,175.85	4,749.00	6,014.00	5,163.00
16-651-5201	Staffing Services	0.00	0.00	1,405.41	0.00	10,000.00	30,000.00
16-651-5202	Employment Services	41.10	116.90	0.00	300.00	300.00	300.00
16-651-5203	Travel/ Meals/ Lodging	0.00	233.08	240.52	300.00	300.00	300.00
16-651-5204	Training/Seminars/Conferences	350.00	175.00	645.00	1,000.00	750.00	1,000.00
16-651-5205	Dues/Memberships	562.36	277.36	97.00	600.00	1,200.00	1,200.00
	500 - Personnel Services Totals:	195,602.45	202,991.71	224,765.46	222,131.00	240,363.00	301,583.00
600 - Contractual							
16-651-6102	Electricity	332,600.83	374,544.79	466,862.33	400,000.00	430,000.00	450,000.00
16-651-6103	Natural Gas	13,977.75	13,007.75	13,486.44	22,000.00	28,000.00	30,000.00
16-651-6104	Telephone	6,004.64	10,108.88	10,108.17	8,500.00	10,200.00	10,200.00
16-651-6105	Other Utility Services	2,581.26	2,497.32	2,347.17	3,000.00	2,800.00	3,000.00
16-651-6212	Payments to Contractors	743,600.69	-116,317.93	48,244.00	40,000.00	70,000.00	60,000.00
16-651-6214	Other Professional Services	17,993.33	14,986.44	311,765.28	30,000.00	200,000.00	120,000.00
16-651-6215	Other Insurances	41,790.02	48,569.01	50,554.00	60,000.00	64,000.00	67,000.00
16-651-6218	Claims/Losses	4,626.40	944.65	500.00	5,000.00	3,000.00	3,000.00
16-651-6301	Advertising	0.00	0.00	0.00	200.00	200.00	200.00
16-651-6302	Equip Rental/Maintenance Contract	22,017.68	20,495.75	32,760.96	25,000.00	25,000.00	25,000.00
	600 - Contractual Totals:	1,185,192.60	368,836.66	936,628.35	593,700.00	833,200.00	768,400.00
710 - Commodities							
16-651-7100	Office Supplies/Publications	1,151.44	941.53	1,059.18	1,200.00	3,000.00	2,500.00
16-651-7101	Other Supplies/Tools	4,565.65	5,198.04	7,347.11	5,000.00	6,000.00	6,000.00
16-651-7102	Clothing/Uniforms	1,727.51	1,766.46	1,676.52	2,000.00	2,000.00	2,000.00
16-651-7106	Chemicals	456,333.45	249,330.47	407,278.92	360,000.00	405,000.00	410,000.00
16-651-7108	Laboratory Tests/Evaluations	6,761.00	6,668.00	5,027.00	9,000.00	7,000.00	10,000.00
16-651-7110	Postage/Shipping	2,810.96	1,297.19	710.11	2,000.00	1,500.00	1,500.00
16-651-7200	Fuel/Oil	3,166.10	3,236.99	1,716.75	4,000.00	6,500.00	7,500.00
16-651-7201	Equipment Repair/Parts/Maintenance	65,804.07	103,157.75	130,606.99	70,000.00	70,000.00	75,000.00
16-651-7202	Motor Vehicle Repair/Parts	1,124.27	836.75	618.07	1,200.00	1,200.00	1,200.00
16-651-7204	Building Materials/Repairs	0.00	705.04	288.00	500.00	500.00	500.00
16-651-7208	Laboratory Tests/Evaluations	0.00	0.00	90.00	0.00	0.00	0.00
	710 - Commodities Totals:	543,444.45	373,138.22	556,418.65	454,900.00	502,700.00	516,200.00
740 - Capital Outlay							
16-651-7402	Capital Improvement	0.00	777,860.00	-46,770.49	300,000.00	300,000.00	300,000.00
16-651-7405	Machinery/Equipment	1,176.60	0.00	0.00	0.00	0.00	0.00
16-651-7505	Computer Software	0.00	0.00	0.00	0.00	250.00	250.00
	740 - Capital Outlay Totals:	1,176.60	777,860.00	-46,770.49	300,000.00	300,250.00	300,250.00
651 - Water Treatment Totals:		1,925,416.10	1,722,826.59	1,671,041.97	1,570,731.00	1,876,513.00	1,886,433.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
653 - Distribution							
500 - Personnel Services							
16-653-5100	Full Time Salary	306,880.72	337,439.38	370,186.89	415,865.00	395,000.00	490,185.00
16-653-5102	Overtime Salary	17,260.51	13,587.52	19,535.97	20,250.00	18,000.00	18,000.00
16-653-5103	SS/Medi Taxes	23,820.23	26,078.16	28,964.37	34,800.00	34,800.00	38,876.00
16-653-5105	Retirement	0.00	0.00	0.00	18,257.00	0.00	0.00
16-653-5106	KPERS	31,046.22	32,750.67	36,690.63	42,900.00	42,900.00	52,140.00
16-653-5111	Life Insurance	315.47	339.94	367.83	401.00	401.00	434.00
16-653-5112	Medical/Dental Insurance	64,442.14	68,042.73	82,095.12	92,817.00	88,000.00	138,062.00
16-653-5113	Unemployment Insurance	614.97	11.65	171.17	2,432.00	2,432.00	2,795.00
16-653-5114	Workers Comp	10,245.66	7,501.98	5,468.35	13,993.00	9,204.00	17,098.00
16-653-5201	Staffing Services	49,400.10	47,123.68	16,200.79	40,000.00	50,000.00	40,000.00
16-653-5202	Employment Services	2,399.76	2,368.62	1,062.86	2,500.00	1,500.00	2,500.00
16-653-5203	Travel/ Meals/ Lodging	0.00	255.79	1,005.14	500.00	500.00	1,200.00
16-653-5204	Training/Seminars/Conferences	1,884.00	868.00	2,410.00	2,000.00	2,000.00	2,500.00
16-653-5205	Dues/Memberships	1,230.86	1,243.31	425.00	1,300.00	1,300.00	1,300.00
16-653-5206	Employee Appreciation	205.00	0.00	0.00	0.00	0.00	0.00
	500 - Personnel Services Totals:	509,745.64	537,611.43	564,584.12	688,015.00	646,037.00	805,090.00
600 - Contractual							
16-653-6102	Electricity	2,965.72	5,683.50	8,508.71	13,000.00	9,000.00	13,000.00
16-653-6103	Natural Gas	2,247.46	2,730.42	2,787.95	4,500.00	4,500.00	4,500.00
16-653-6104	Telephone	5,376.10	6,729.27	7,169.44	7,000.00	8,000.00	8,000.00
16-653-6105	Other Utility Services	6,002.56	5,078.99	4,513.68	6,000.00	5,000.00	6,000.00
16-653-6212	Payments to Contractors	21,203.87	29,098.96	2,962.28	15,000.00	25,000.00	15,000.00
16-653-6214	Other Professional Services	-12,987.59	68,817.90	56,461.17	50,000.00	50,000.00	50,000.00
16-653-6215	Other Insurances	18,984.15	18,490.19	16,062.26	20,000.00	20,000.00	23,000.00
16-653-6220	Engineering Services	0.00	0.00	0.00	5,000.00	0.00	5,000.00
16-653-6301	Advertising	0.00	0.00	0.00	100.00	300.00	100.00
16-653-6302	Equip Rental/Maintenance Contract	1,136.14	3,925.81	4,686.28	4,000.00	1,500.00	4,000.00
	600 - Contractual Totals:	44,928.41	140,555.04	103,151.77	124,600.00	123,300.00	128,600.00
710 - Commodities							
16-653-7100	Office Supplies/Publications	1,650.43	1,225.51	814.98	1,700.00	1,700.00	1,700.00
16-653-7101	Other Supplies/Tools	78,718.68	102,083.98	172,913.85	100,000.00	100,000.00	200,000.00
16-653-7102	Clothing/Uniforms	6,476.41	6,188.07	6,078.16	6,500.00	6,500.00	6,700.00
16-653-7106	Chemicals	110.00	0.00	0.00	150.00	150.00	150.00
16-653-7110	Postage/Shipping	127.78	77.43	12.00	150.00	2,500.00	150.00
16-653-7200	Fuel/Oil	10,067.65	16,426.84	25,255.49	32,000.00	27,000.00	35,000.00
16-653-7201	Equipment Repair/Parts/Maintenance	13,530.19	17,051.61	22,253.68	15,000.00	15,000.00	20,000.00
16-653-7202	Motor Vehicle Repair/Parts	7,953.87	4,904.73	6,020.52	85,000.00	40,000.00	40,000.00
16-653-7204	Building Materials/Repairs	0.00	302.00	197.50	500.00	500.00	500.00
16-653-7205	Materials	10,503.85	30,190.61	36,728.77	14,000.00	25,000.00	40,000.00
16-653-7301	Refunds	53.19	0.00	32.00	0.00	0.00	0.00
	710 - Commodities Totals:	129,192.05	178,450.78	270,306.95	255,000.00	218,350.00	344,200.00
740 - Capital Outlay							
16-653-7402	Capital Improvement	100,081.00	1,174,226.00	0.00	712,000.00	212,000.00	500,000.00
16-653-7405	Machinery/Equipment	0.00	91,187.43	18,426.05	40,000.00	20,000.00	40,000.00
16-653-7504	Computer Equipment	4,071.02	4,057.18	3,666.04	5,000.00	2,500.00	5,000.00
16-653-7505	Computer Software	108.49	1,596.49	1,184.50	5,000.00	2,500.00	5,000.00
	740 - Capital Outlay Totals:	104,260.51	1,271,067.10	23,276.59	762,000.00	237,000.00	550,000.00
653 - Distribution Totals:		788,126.61	2,127,684.35	961,319.43	1,829,615.00	1,224,687.00	1,827,890.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
660 - Wastewater Treatment (Disposal)							
500 - Personnel Services							
18-660-5100	Full Time Salary	207,691.20	278,378.55	294,666.85	306,650.00	330,000.00	372,851.00
18-660-5102	Overtime Salary	9,049.98	11,864.53	25,350.53	7,750.00	7,750.00	25,000.00
18-660-5103	SS/Medi Taxes	15,934.20	21,546.66	23,799.19	27,500.00	27,500.00	30,436.00
18-660-5105	Retirement	0.00	0.00	0.00	45,734.00	0.00	0.00
18-660-5106	KPERS	20,837.37	27,058.84	30,073.86	33,900.00	33,900.00	40,820.00
18-660-5111	Life Insurance	163.10	212.02	224.43	222.00	222.00	255.00
18-660-5112	Medical/Dental Insurance	36,189.69	51,877.60	62,445.51	66,493.00	75,000.00	93,506.00
18-660-5113	Unemployment Insurance	409.85	9.59	140.25	1,945.00	1,945.00	2,188.00
18-660-5114	Workers Comp	2,480.31	2,124.08	1,539.87	7,746.00	1,725.00	9,410.00
18-660-5202	Employment Services	688.30	320.00	0.00	800.00	800.00	800.00
18-660-5203	Travel/ Meals/ Lodging	13.75	825.00	919.15	900.00	900.00	1,000.00
18-660-5204	Training/Seminars/Conferences	189.00	1,031.00	1,008.76	2,000.00	2,000.00	2,000.00
18-660-5205	Dues/Memberships	667.36	521.77	605.00	700.00	700.00	700.00
	500 - Personnel Services Totals:	294,314.11	395,769.64	440,773.40	502,340.00	482,442.00	578,966.00
600 - Contractual							
18-660-6102	Electricity	94,596.65	99,529.13	112,582.22	120,000.00	110,000.00	125,000.00
18-660-6103	Natural Gas	10,179.56	9,533.82	14,552.16	15,000.00	22,000.00	55,000.00
18-660-6104	Telephone	1,469.02	2,442.11	2,938.96	2,100.00	2,100.00	2,500.00
18-660-6105	Other Utility Services	1,858.86	1,682.75	2,165.98	2,000.00	2,500.00	2,500.00
18-660-6212	Payments to Contractors	0.00	0.00	0.00	0.00	0.00	3,000.00
18-660-6214	Other Professional Services	8,144.24	5,675.58	11,666.08	15,000.00	10,000.00	18,000.00
18-660-6215	Other Insurances	30,960.08	32,629.18	33,928.90	42,000.00	43,000.00	42,000.00
18-660-6302	Equip Rental/Maintenance Contract	373.38	140.00	0.00	560.00	560.00	600.00
18-660-6303	License Fees	969.88	25.00	860.00	1,000.00	1,000.00	1,000.00
	600 - Contractual Totals:	148,551.67	151,657.57	178,694.30	197,660.00	191,160.00	249,600.00
710 - Commodities							
18-660-7100	Office Supplies/Publications	647.44	0.00	1,609.00	700.00	500.00	700.00
18-660-7101	Other Supplies/Tools	2,780.94	1,878.79	3,221.80	3,000.00	3,000.00	3,000.00
18-660-7102	Clothing/Uniforms	2,241.40	1,774.05	1,895.25	2,300.00	2,300.00	2,300.00
18-660-7108	Laboratory Tests/Evaluations	20,672.73	12,212.75	16,841.69	25,000.00	25,000.00	28,000.00
18-660-7110	Postage/Shipping	369.74	177.91	193.07	1,000.00	1,000.00	1,200.00
18-660-7112	Laboratory Supplies	19,391.04	16,282.50	29,537.99	20,000.00	20,000.00	30,000.00
18-660-7200	Fuel/Oil	2,818.86	3,309.22	3,383.36	6,500.00	3,000.00	6,500.00
18-660-7201	Equipment Repair/Parts/Maintenance	80,465.88	36,547.98	72,922.86	70,000.00	50,000.00	70,000.00
18-660-7202	Motor Vehicle Repair/Parts	345.29	47.95	152.41	2,000.00	2,000.00	2,000.00
18-660-7204	Building Materials/Repairs	0.00	0.00	585.71	2,000.00	2,000.00	2,000.00
18-660-7205	Materials	0.00	0.00	680.00	0.00	0.00	0.00
	710 - Commodities Totals:	129,733.32	72,231.15	131,023.14	132,500.00	108,800.00	145,700.00
740 - Capital Outlay							
18-660-7402	Capital Improvement	565,727.10	2,183,620.44	7,388,848.38	2,000,000.00	3,200,000.00	0.00
18-660-7405	Machinery/Equipment	16,446.60	0.00	0.00	0.00	0.00	0.00
18-660-7504	Computer Equipment	519.56	2,031.16	1,423.65	1,000.00	1,000.00	1,500.00
18-660-7505	Computer Software	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	740 - Capital Outlay Totals:	582,693.26	2,185,651.60	7,390,272.03	2,002,000.00	3,202,000.00	2,500.00
660 - Wastewater Treatment (Disposal) Totals:		1,155,292.36	2,805,309.96	8,140,762.87	2,834,500.00	3,984,402.00	976,766.00

<u>Account</u>	<u>Account Name</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Working</u> <u>Budget</u>	<u>2024</u> <u>Adopted Budget</u>
661 - Wastewater Collection							
500 - Personnel Services							
18-661-5100	Full Time Salary	106,365.87	62,198.46	70,930.95	84,700.00	68,000.00	88,063.00
18-661-5102	Overtime Salary	5,973.80	3,627.73	5,320.79	7,300.00	3,500.00	6,500.00
18-661-5103	SS/Medi Taxes	8,216.52	4,856.23	5,661.21	7,000.00	5,500.00	7,234.00
18-661-5106	KPERS	10,747.40	6,142.07	7,176.11	8,672.00	6,800.00	9,702.00
18-661-5111	Life Insurance	106.36	79.11	88.33	99.00	99.00	99.00
18-661-5112	Medical/Dental Insurance	24,345.31	14,920.96	16,789.47	19,512.00	17,500.00	28,466.00
18-661-5113	Unemployment Insurance	212.29	2.17	33.41	488.00	488.00	520.00
18-661-5114	Workers Comp	3,089.04	3,252.66	1,832.37	2,118.00	2,153.00	2,223.00
18-661-5202	Employment Services	63.00	129.80	85.65	100.00	100.00	100.00
18-661-5204	Training/Seminars/Conferences	823.75	159.00	2,020.00	1,000.00	1,000.00	2,000.00
18-661-5205	Dues/Memberships	70.00	1,625.00	1,600.00	2,000.00	2,000.00	2,000.00
	500 - Personnel Services Totals:	160,013.34	96,993.19	111,538.29	132,989.00	107,140.00	146,907.00
600 - Contractual							
18-661-6102	Electricity	1,096.90	1,234.91	195.46	1,200.00	600.00	1,200.00
18-661-6103	Natural Gas	523.54	759.17	1,086.87	1,600.00	3,500.00	1,600.00
18-661-6104	Telephone	567.23	343.26	40.01	800.00	800.00	800.00
18-661-6105	Other Utility Services	480.12	480.12	440.11	500.00	500.00	500.00
18-661-6212	Payments to Contractors	58,316.47	60,725.80	0.00	20,000.00	10,000.00	20,000.00
18-661-6214	Other Professional Services	13,713.60	2,206.08	1,126.00	10,000.00	10,000.00	10,000.00
18-661-6215	Other Insurances	5,612.64	5,236.92	3,627.95	6,000.00	5,000.00	6,000.00
18-661-6218	Claims/Losses	0.00	1,000.00	0.00	450.00	450.00	450.00
18-661-6301	Advertising	0.00	189.75	0.00	0.00	0.00	0.00
18-661-6302	Equip Rental/Maintenance Contract	321.13	0.00	2,248.92	1,000.00	1,000.00	2,000.00
	600 - Contractual Totals:	80,631.63	72,176.01	8,765.32	41,550.00	31,850.00	42,550.00
710 - Commodities							
18-661-7100	Office Supplies/Publications	1,056.16	880.05	161.84	1,000.00	1,000.00	1,000.00
18-661-7101	Other Supplies/Tools	12,574.34	13,019.34	21,083.16	16,000.00	20,000.00	25,000.00
18-661-7102	Clothing/Uniforms	1,365.90	969.01	1,096.48	1,500.00	1,500.00	1,500.00
18-661-7110	Postage/Shipping	0.00	0.00	0.00	50.00	50.00	50.00
18-661-7200	Fuel/Oil	6,685.77	10,845.66	17,135.32	19,000.00	11,500.00	20,000.00
18-661-7201	Equipment Repair/Parts/Maintenance	28,828.53	25,456.54	27,033.41	30,000.00	30,000.00	30,000.00
18-661-7202	Motor Vehicle Repair/Parts	1,710.23	7,133.31	11,595.07	6,300.00	4,000.00	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	1,553.12	6,310.07	6,000.25	3,000.00	6,000.00	6,000.00
	710 - Commodities Totals:	53,774.05	64,613.98	84,105.53	77,150.00	74,350.00	90,150.00
740 - Capital Outlay							
18-661-7402	Capital Improvement	0.00	15,560.00	0.00	510,000.00	510,000.00	450,000.00
18-661-7405	Machinery/Equipment	0.00	8,515.68	0.00	0.00	0.00	0.00
	740 - Capital Outlay Totals:	0.00	24,075.68	0.00	510,000.00	510,000.00	450,000.00
661 - Wastewater Collection Totals:		294,419.02	257,858.86	204,409.14	761,689.00	723,340.00	729,607.00
Environmental Services Department Totals		4,163,254.09	6,913,679.76	10,977,533.41	6,996,535.00	7,808,942.00	5,420,696.00

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STATE BUDGET FORMS



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CERTIFICATE

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

City of Arkansas City

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
 (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority	Amount of 2023	Final Tax Rate
		for Expenditures	Ad Valorem Tax	(County Clerk's Use Only)
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Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Computation to Determine State Library Grant		6		
Fund	K.S.A.			
General	12-101a	7	14,115,945	3,928,690
Debt Service	10-113	8	2,611,836	557,544
Library	12-1220	8	454,974	420,249
Special Highway 21		9	715,100	
Special Recreation 20		9	70,425	
Tourism 23		10	272,922	
Special Alcohol 26		10	111,739	
Land Bank 31		11	21,451	
Municipalities Fight Addiction 32		11	59,253	
CID Sales Tax 57		12	85,000	
Stormwater 15		12	443,070	
Water 16		13	5,937,448	
Sewer 18		13	2,976,359	
Sanitation 19		14	1,882,780	
Healthcare Sales Tax 44		14	2,500,000	
Unfunded Healthcare Sales Tax 45		15	252,800	
Non-Budgeted Funds-A		16		
Totals		xxxxxx	32,511,102	4,906,483
				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17		
				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 63.074

Assisted by: _____

 Address: _____

 Email: _____
 Attest: _____ 2023

 County Clerk

Jay Wa

Alison A. Spelman

Karen H.

 Governing Body

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

Budgeted Year: 2024

Library found in: City of Arkansas City
Cowley County

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

First test:

	Current Year <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem	\$410,541	\$420,249
Delinquent Tax	\$12,000	\$12,000
Motor Vehicle Tax	\$48,690	\$46,644
Recreational Vehicle Tax	\$445	\$420
16/20M Vehicle Tax	\$866	\$150
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$472,542	\$479,463
Difference in Total Taxes:	\$6,921	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$70,046,068	\$77,788,608
Did Assessed Valuation Decrease?	No	
Levy Rate	6	5.402
Difference in Levy Rate:	(0.598)	
Qualify for grant:	Not 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.

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,754,667	2,339,898	2,377,899
Receipts:			
Ad Valorem Tax	3,186,634	3,862,788	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	126,723	115,000	115,000
Motor Vehicle Tax	460,961	448,423	438,875
Recreational Vehicle Tax	4,110	4,102	3,955
16/20M Vehicle Tax	9,446	7,983	1,410
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special Assessments	44,449	45,000	30,000
Local Alcoholic Liquor	13,412	13,500	15,145
Compensating Use Tax	467,958	500,000	420,000
Local Sales Tax	1,918,336	1,950,000	1,825,000
Franchise Tax	1,443,118	1,354,000	1,238,500
Licenses & Permits	189,123	136,815	111,600
Federal Grants	83,113	0	0
State Grants	22,670	75,871	25,075
Cemetery Permits/Deeds	19,465	16,500	18,500
Rural Fire Contracts	438,643	425,000	400,000
County Ambulance Fees	195,130	195,000	195,000
Other Ambulance Fees	561,165	550,000	550,000
Fines, Forfeitures, Penalties	357,500	345,275	315,000
Interest	20,005	50,000	26,000
Sale of Assets	56,482	91,675	114,400
Rental Income	54,983	37,500	33,500
Donations	20,832	11,820	5,000
Reimbursed Expense	190,133	185,756	85,000
Transfers:			
Transfer from Water	400,000	500,000	400,000
Transfer from Sewer	550,000	625,000	550,000
Transfer from Sanitation	200,000	200,000	200,000
Lease Proceeds	396,302	0	880,400
Neighborhood Revitalization Rebate	-82,765	-110,000	-110,000
Miscellaneous	34,137	61,210	10,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,382,065	11,698,218	7,898,060
Resources Available:	13,136,732	14,038,116	10,275,959

City of Arkansas City

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General & Administrative			
Salaries	846,936	982,319	997,531
Contractual	387,479	407,975	380,035
Commodities	36,524	45,150	45,300
Capital Outlay	275,641	63,000	60,000
Total	1,546,580	1,498,444	1,482,866
Court & Legal			
Salaries	75,696	116,699	74,627
Contractual	154,758	161,550	160,025
Commodities	3,724	3,000	1,550
Capital Outlay	4,198	9,135	7,000
Total	238,376	290,384	243,202
Fire/EMS Department			
Salaries	2,543,392	2,606,454	2,907,549
Contractual	153,577	184,500	161,600
Commodities	196,252	388,900	280,050
Capital Outlay	100,684	202,500	1,427,820
Debt Service	140,017	106,563	106,563
Fleet Management Lease	21,388	33,000	34,840
Total	3,155,310	3,521,917	4,918,422
Police Department			
Salaries	2,727,036	3,059,617	3,363,191
Contractual	124,094	142,300	143,500
Commodities	153,277	153,300	124,000
Capital Outlay	292,893	133,500	150,000
Fleet Management Lease	9,776	45,000	68,504
Total	3,307,076	3,533,717	3,849,195
Neighborhood Services			
Salaries	285,252	282,272	317,186
Contractual	24,350	37,500	37,960
Commodities	41,435	42,630	64,830
Capital Outlay	35,458	37,120	12,000
Fleet Management Lease	5,704	9,000	23,250
Total	392,199	408,522	455,226
Parks & Facilities			
Salaries	636,911	659,499	737,358
Contractual	139,191	201,400	207,600
Commodities	162,188	190,800	224,300
Capital Outlay	87,400	64,000	67,500
Fleet Management Lease	17,158	26,000	106,476
Total	1,042,848	1,141,699	1,343,234
Streets			
Salaries	486,347	515,552	577,645
Contractual	247,531	294,300	313,800
Commodities	76,844	73,550	76,550
Capital Outlay	724	3,500	18,500
Fleet Management Lease	0	8,050	8,017
Total	811,446	894,952	994,512
Northwest Community Center			
Salaries	51,193	55,445	58,465
Contractual	9,709	15,600	20,300
Commodities	7,029	6,500	8,200
Capital Outlay	0	500	1,000
Total	67,931	78,045	87,965
Senior Center			
Salaries	188,039	233,937	230,223
Contractual	31,016	37,500	43,000
Commodities	16,013	20,100	17,100
Capital Outlay	0	1,000	1,000
Total	235,068	292,537	291,323
Page 1 - Total	10,796,834	11,660,217	13,665,945

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	113,108	108,384	123,343
Receipts:			
Ad Valorem Tax	518,733	519,549	XXXXXXXXXXXXXXXXXX
Delinquent Tax	21,091	20,000	20,000
Motor Vehicle Tax	43,179	73,164	59,029
Recreational Vehicle Tax	385	669	532
16/20M Vehicle Tax	1,085	1,302	190
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Transfer from Water	1,490,250	1,493,000	1,489,775
Bond Proceeds	4,470,000	0	0
Paid Direct to City - Strother Field	0	393,073	394,011
Neighborhood Revitalization Rebate	(13,522)	-20,000	-20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,531,201	2,480,757	1,943,537
Resources Available:	6,644,309	2,589,141	2,066,880
Expenditures:			
Debt Service Principal	1,595,000	1,830,000	1,935,000
Debt Service Interest	470,925	635,698	526,836
Cost of Issuance	15,000	0	0
Transfer to CIP	4,455,000	0	0
Emergency Reserve	0	0	150,000
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	100	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,535,925	2,465,798	2,611,836
Unencumbered Cash Balance Dec 31	108,384	123,343	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	6,621,025	2,615,798	2,611,836
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,611,836
		Tax Required	544,956
	Delinquent Comp Rate: 2.3%		12,588
	Amount of 2023 Ad Valorem Tax		557,544

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	345,940	410,541	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,856	12,000	12,000
Motor Vehicle Tax	47,251	48,690	46,644
Recreational Vehicle Tax	421	445	420
16/20M Vehicle Tax	987	866	150
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	(8,990)	-15,000	-15,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	399,465	457,542	44,214
Resources Available:	399,465	457,542	44,214
Expenditures:			
Appropriations to Library Board	399,465	457,542	454,974
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	399,465	457,542	454,974
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	461,700	457,400	454,974
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	454,974
		Tax Required	410,760
	Delinquent Comp Rate: 2.3%		9,489
	Amount of 2023 Ad Valorem Tax		420,249

See Tab C

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway 21	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	777,885	497,704	513,621
Receipts:			
State of Kansas Gas Tax	318,357	318,100	315,740
County Transfers Gas	50,331	48,000	47,640
Grants	362,145	674,000	300,000
Lease Proceeds	127,500	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	858,333	1,040,100	663,380
Resources Available:	1,636,218	1,537,804	1,177,001
Expenditures:			
Contractual Services	725,242	25,000	235,000
Commodities	156,561	204,000	428,000
Capital Outlay	256,711	743,083	0
Debt Service	0	52,100	52,100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,138,514	1,024,183	715,100
Unencumbered Cash Balance Dec 31	497,704	513,621	461,901
2022/2023/2024 Budget Authority Amount	1,991,000	1,289,108	715,100

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Recreation 20	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	35,913	41,152	55,280
Receipts:			
Local Liquor Enforcement Tax	13,412	14,128	15,145
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,412	14,128	15,145
Resources Available:	49,325	55,280	70,425
Expenditures:			
Commodities	8,173	0	3,500
Capital Outlay	0	0	66,925
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,173	0	70,425
Unencumbered Cash Balance Dec 31	41,152	55,280	0
2022/2023/2024 Budget Authority Amount	42,214	57,041	70,425

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism 23	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	36,408	58,922	102,922
Receipts:			
Transient Guest Tax	138,115	150,000	160,000
Contributions/Donations	9,989	10,001	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	148,104	160,001	170,000
Resources Available:	184,512	218,923	272,922
Expenditures:			
Contractual Services	125,590	116,001	100,000
Commodities	0	0	172,922
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	125,590	116,001	272,922
Unencumbered Cash Balance Dec 31	58,922	102,922	0
2022/2023/2024 Budget Authority Amount	154,135	200,398	272,922

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol 26	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	94,225	81,141	96,594
Receipts:			
Local Liquor Enforcement Tax	13,413	14,128	15,145
Donations	1,350	2,325	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,763	16,453	15,145
Resources Available:	108,988	97,594	111,739
Expenditures:			
Contractual Services	7,800	1,000	8,000
Commodities	20,047	0	103,739
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	27,847	1,000	111,739
Unencumbered Cash Balance Dec 31	81,141	96,594	0
2022/2023/2024 Budget Authority Amount	111,282	103,678	111,739

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank 31	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,786	16,951	16,451
Receipts:			
Sale of Property	9,240	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,240	0	5,000
Resources Available:	18,026	16,951	21,451
Expenditures:			
Contractual Services	1,075	0	0
Capital Outlay	0	500	21,451
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,075	500	21,451
Unencumbered Cash Balance Dec 31	16,951	16,451	0
2022/2023/2024 Budget Authority Amount	4,486	11,211	21,451

Adopted Budget

Adopted Budget Municipalities Fight Addiction 32	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,853	29,253
Receipts:			
Settlement Funds	2,853	26,900	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,853	26,900	30,000
Resources Available:	2,853	29,753	59,253
Expenditures:			
Appropriations	0	500	59,253
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	500	59,253
Unencumbered Cash Balance Dec 31	2,853	29,253	0
2022/2023/2024 Budget Authority Amount	5,000	0	59,253

See Tab C

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID Sales Tax 57	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax	71,079	70,000	85,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,079	70,000	85,000
Resources Available:	71,079	70,000	85,000
Expenditures:			
Contractual Services	71,079	70,000	85,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,079	70,000	85,000
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	71,000	70,000	85,000

See Tab A

Adopted Budget

Adopted Budget Stormwater 15	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	374,859	433,435	424,495
Receipts:			
Charges for Service	188,846	188,000	188,000
Penalties	1,997	1,800	1,800
Transfer from Sewer Fund	50,000	50,000	50,000
Interest on Idle Funds	5,360	5,500	5,000
Miscellaneous	11	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	246,214	245,300	244,800
Resources Available:	621,073	678,735	669,295
Expenditures:			
Personnel Services	142,611	177,040	201,870
Contractual Services	700	7,000	12,000
Commodities	4,427	15,200	19,200
Capital Outlay	39,900	0	15,000
Capital Improvements	0	55,000	195,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	187,638	254,240	443,070
Unencumbered Cash Balance Dec 31	433,435	424,495	226,225
2022/2023/2024 Budget Authority Amount	342,577	346,287	443,070

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water 16	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,010,973	3,260,906	2,959,941
Receipts:			
Water Receipts	4,800,300	4,900,000	4,900,000
Connection Fees	68,506	66,000	66,000
Penalties	37,108	35,000	25,000
Reimbursed Expense	6,018	0	0
Sale of Assets	11,760	9,830	55,000
Interest on Idle Funds	21,699	32,000	30,000
Miscellaneous	38,128	36,155	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,983,519	5,078,985	5,106,000
Resources Available:	7,994,492	8,339,891	8,065,941
Expenditures:			
Personnel Services	801,177	898,750	1,119,023
Contractual Services	1,132,884	1,041,500	967,000
Commodities	855,662	756,350	897,700
Capital Outlay	66,780	617,750	904,250
Operating Transfers:			
Transfer to General Fund	400,000	500,000	400,000
Transfer to Debt Service Fund	1,490,250	1,493,000	1,489,775
Fleet Management Lease	33,603	45,600	132,700
Prior Year Cancelled Encumbrance	-46,770	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	27,000	27,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,733,586	5,379,950	5,937,448
Unencumbered Cash Balance Dec 31	3,260,906	2,959,941	2,128,493
2022/2023/2024 Budget Authority Amount	4,921,530	5,626,946	5,937,448

Adopted Budget

Adopted Budget Sewer 18	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,398,382	2,250,008	4,932,560
Receipts:			
Wastewater Receipts	2,336,121	2,500,000	2,600,000
Penalties	21,531	22,000	20,000
Reimbursed Expense	495	0	0
Loan Proceeds	4,584,367	5,915,633	0
Federal Grants	890,398	0	0
Interest on Idle Funds	25,388	45,000	30,000
Miscellaneous	40,142	2,000	14,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,898,442	8,484,633	2,664,000
Resources Available:	11,296,824	10,734,641	7,596,560
Expenditures:			
Personnel Services	559,408	597,082	733,373
Contractual Services	226,754	255,010	324,150
Commodities	232,460	206,150	258,850
Capital Outlay	32,289	57,000	37,300
Operating Transfers:			
Transfer to General Fund	550,000	625,000	550,000
Transfer to Stormwater Fund	50,000	50,000	50,000
Fleet Management Lease	0	3,500	31,200
Capital Improvements	7,388,848	3,710,000	450,000
Debt Service	7,057	298,339	541,486
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,046,816	5,802,081	2,976,359
Unencumbered Cash Balance Dec 31	2,250,008	4,932,560	4,620,201
2022/2023/2024 Budget Authority Amount	15,112,810	4,659,731	2,976,359

See Tab C

City of Arkansas City

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation 19	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,439,710	1,379,049	1,119,726
Receipts:			
Sanitation Fees	1,471,660	1,500,000	1,750,000
Service Fees	49,276	10,000	10,000
Penalties	14,598	13,000	13,500
Sale of Assets	696	0	0
Interest on Idle Funds	8,347	15,000	15,000
Miscellaneous	574	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,545,151	1,538,000	1,788,500
Resources Available:	2,984,861	2,917,049	2,908,226
Expenditures:			
Personnel Services	698,394	751,801	844,980
Contractual Services	408,563	420,800	506,550
Commodities	178,927	179,550	203,050
Capital Outlay	119,928	245,172	128,200
Operating Transfers:			
Transfer to General Fund	200,000	200,000	200,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,605,812	1,797,323	1,882,780
Unencumbered Cash Balance Dec 31	1,379,049	1,119,726	1,025,446
2022/2023/2024 Budget Authority Amount	1,820,877	1,933,112	1,882,780

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Healthcare Sales Tax 44	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Healthcare Sales Tax (95%)	1,822,419	1,900,000	2,000,000
Compensating Use Tax	280,775	430,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,103,194	2,330,000	2,500,000
Resources Available:	2,103,194	2,330,000	2,500,000
Expenditures:			
Principal	440,000	0	0
Interest	626,163	0	0
Appropriations to Trustee	1,037,031	2,330,000	2,500,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,103,194	2,330,000	2,500,000
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	2,139,000	2,120,000	2,500,000

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Unpledged Healthcare Sales Tax 45	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	211,885	0	132,400
Receipts:			
Healthcare Sales Tax (5%)	95,917	100,000	120,000
Compensating Use Tax	187,183	108,000	0
Interest on Idle Funds	508	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	283,608	208,400	120,400
Resources Available:	495,493	208,400	252,800
Expenditures:			
Appropriations to Hospital	489,493	70,000	246,800
Contractual	6,000	6,000	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	495,493	76,000	252,800
Unencumbered Cash Balance Dec 31	0	132,400	0
2022/2023/2024 Budget Authority Amount	538,085	441,285	252,800

City of Arkansas City

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

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

Equipment Reserve 54		Capital Improvement 68		Special Law Enf Trust Fund 29						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	200,946	Cash Balance Jan 1	1,779,553	Cash Balance Jan 1	3,540	Cash Balance Jan 1		Cash Balance Jan 1		1,984,039
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	17,838							
		Transfers:								
		From B&I Fund	4,455,000							
Total Receipts	0	Total Receipts	4,472,838	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,472,838
Resources Available:	200,946	Resources Available:	6,252,391	Resources Available:	3,540	Resources Available:	0	Resources Available:	0	6,456,877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	16,200	Contractual	3,123,709							
		Capital Outlay	305,557							
Total Expenditures	16,200	Total Expenditures	3,429,266	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,445,466
Cash Balance Dec 31	184,746	Cash Balance Dec 31	2,823,125	Cash Balance Dec 31	3,540	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,011,411 **
										3,011,411 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Arkansas City

will meet on September 5, 2023 at 5:30 at City Hall Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	10,796,834	55.093	11,660,217	56.451	14,115,945	3,928,690	50.505
Debt Service	6,535,925	8.989	2,465,798	7.593	2,611,836	557,544	7.167
Library	399,465	5.983	457,542	6.000	454,974	420,249	5.402
Special Highway 21	1,138,514		1,024,183		715,100		
Special Recreation 20	8,173		0		70,425		
Tourism 23	125,590		116,001		272,922		
Special Alcohol 26	27,847		1,000		111,739		
Land Bank 31	1,075		500		21,451		
Municipalities Fight Addiction 32	0		500		59,253		
CID Sales Tax 57	71,079		70,000		85,000		
Stormwater 15	187,638		254,240		443,070		
Water 16	4,733,586		5,379,950		5,937,448		
Sewer 18	9,046,816		5,802,081		2,976,359		
Sanitation 19	1,605,812		1,797,323		1,882,780		
Healthcare Sales Tax 44	2,103,194		2,330,000		2,500,000		
Unpledged Healthcare Sales Tax 45	495,493		76,000		252,800		
Non-Budgeted Funds-A	3,445,466						
Totals	40,722,507	70.065	31,435,335	70.044	32,511,102	4,906,483	63.074
<i>Revenue Neutral Rate**</i>							<i>63.074</i>

Less: Transfers	7,145,250	2,868,000	2,689,775
Net Expenditure	33,577,257	28,567,335	29,821,327
Total Tax Levied	4,275,456	4,906,211	XXXXXXXXXXXXXX
Assessed Valuation	61,022,340	70,046,068	77,788,608
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	21,840,000	20,205,000	23,080,000
Revenue Bonds	17,280,000	16,855,000	16,415,000
Other	0	9,500,000	9,500,000
Lease Purchase Principal	665,170	546,796	519,146
Total	39,785,170	47,106,796	49,514,146

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Jennifer C. Waggoner
City Official Title: Finance Director/Treasurer

Roll Call Vote

A Roll Call Vote of the Governing Body of the City of Arkansas City, Kansas, To Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023.

Resolution No. 2023-09-_____

Governing Body Member	Yes	No	No Vote
Commissioner Kanyon Gingher		x	
Commissioner Charles Jennings		x	
Commissioner Scott Rogers		x	
Commissioner Jay Warren	x		
Mayor Diana Speilman		x	
Total	1	4	

Certified:

IN WITNESS of my hand and official seal on September 5, 2023.



(Seal)

Tiffany Parsons

Tiffany Parsons, City Clerk

See Proof on Next Page

Cowley Courier Traveler
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 Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, 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:
5 Aug 2023

Notice ID: ukcrG9zDevTXKjhtB6WO
Notice Name: Notice of RNR & Budget Hearing 2024 Budget

PUBLICATION FEE: \$222.75

David Allen Seaton

Publisher

VERIFICATION

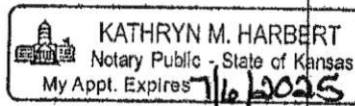
STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

5th day of August, A.D. 2023.

Kathryn M Harbert

Notary Public



(First published in the Cowley Courier/Traveler Saturday, 08 05, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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City of Arkansas City

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Detailed budget information is available at City Hall and will be available at this hearing.

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Debt Service	6,535,925	8.989	2,465,798	7.593	2,611,836	557,544	7.167
Library	399,465	5.983	457,542	6.000	500,400	466,724	6.000
Special Highway 21	1,138,514		1,024,183		715,100		
Special Recreation 20	8,173		0		70,425		
Tourism 23	125,590		116,001		272,922		
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Revenue Neutral Rate**							63.074
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*Tax rates are expressed in mills
 **Revenue Neutral Rate as defined by KSA 79-2938

Jennifer C. Waggoner
 City Official Title: Finance Director/Treasurer



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 2023 finance the 2024 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.