



City of Bonner Springs
KANSAS

2020 Budget Session II

Workshop – July 20, 2020

Overview

- Library
- Special Revenue Funds
- Debt Service
- Enterprise Funds (Utilities)
- 2020 Amendments
- Capital Improvement Plan/Fund & Equipment Fund

City Library

- Established as a City Library in 1955
- Two Budgets:
 - General/Operating
 - Capital (remaining funds from expired Sales Tax)



REVENUE SOURCE	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% Change
City ad valorem	\$345,392	\$355,459	\$364,787	\$389,133	\$388,151	
Motor vehicle tax	\$46,301	\$47,627	\$47,427	\$43,078	\$42,664	
Payment in lieu of tax	\$5,081	\$4,289	\$1,341	\$1,559	\$5,051	
Delinquent tax	\$6,181	\$6,853	\$7,187			
Heavy vehicle tax	\$129	\$76	\$131	\$61	\$88	
Recreational vehicle tax	\$273	\$352	\$265	\$289	\$256	
Commercial motor vehicle tax	\$2,061	\$2,084	\$1,904	\$1,907	\$1,865	
Watercraft tax				\$148	\$151	
Neighborhood revitalization rebate				(\$6,312)	(\$8,361)	
Total City Taxes	\$405,418	\$416,740	\$423,042	\$429,863	\$429,865	0.00%

BALANCE SHEET	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Beginning Balance, Jan 1st	\$0	\$0	\$0	-\$159	\$0
Projected Revenues	\$405,418	\$416,740	\$423,042	\$429,863	\$429,865
Total Funds Available	\$405,418	\$416,740	\$423,042	\$429,704	\$429,865
Less Fund Expenditures	\$405,418	\$416,740	\$423,201	\$429,704	\$429,865
Ending Balance, Dec 31st	\$0	\$0	-\$159	\$0	\$0

EXPENDITURE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% Change
Tax Distribution	\$405,418	\$416,740	\$423,201	\$429,704	\$429,865	
Total	\$405,418	\$416,740	\$423,201	\$429,704	\$429,865	0.04%

	Jan - Dec 21	Budget
Income		
▶ Donations	0.00	5,000.00
▶ Farmers' Market	0.00	10,000.00
Grants	0.00	8,600.00
▶ Interest	0.00	1,000.00
▶ Patron Charges	0.00	18,825.00
State Aid	0.00	2,179.00
Tax Distrubution		
City ▶	0.00 ◀	429,865.00
County	0.00	235,807.00
Total Tax Distrubution	<u>0.00</u>	<u>665,672.00</u>
Total Income	<u>0.00</u>	<u>711,276.00</u>
Gross Profit	0.00	711,276.00

	Jan - Dec 21	Budget			
▼ Expense					
Advertising	0.00	200.00	Lost Item Reimbursements	0.00	150.00
▶ Automation	0.00	7,900.00	Memberships	0.00	700.00
▶ Bank Charges	0.00	150.00	Mileage (NonCE)	0.00	300.00
Board Expenses	0.00	400.00	Off. Supplies	0.00	6,500.00
Bonding	0.00	175.00	Outreach Activi	0.00	250.00
▶ Building Expenses	0.00	81,810.00	▶ Payroll-Gross	0.00	315,749.00
▶ Collection	0.00	97,742.00	Payroll Service	0.00	1,850.00
▶ Computers	0.00	18,463.00	▶ Postage	0.00	2,000.00
▶ Continuing Educ	0.00	1,700.00	▶ Programming	0.00	6,377.00
Copier	0.00	8,100.00	Promotional Material & Prin...	0.00	200.00
Elevator Expense	0.00	2,850.00	Repair & Servic	0.00	13,950.00
▶ Farmers' Market Program	0.00	10,000.00	▶ Summer Reading	0.00	7,000.00
Interlib. Loan	0.00	550.00	Telephone	0.00	4,200.00
Internet & Email Provider	0.00	3,800.00	Testing	0.00	1,900.00
Lib Equip&Furn	0.00	2,000.00	Volunteer Dinne	0.00	500.00
▶ Library Paid Benefits	0.00	108,810.00	▶ Work Supplies	0.00	5,000.00
			Total Expense	0.00	711,276.00
			Net Income	0.00	0.00

Summary of Major Changes

Income:

- **City Tax Revenue**
\$1 increase needed to be eligible for State Aid and state grants
(this was the approach taken during the last recession)
- **County Tax Revenue**
8% increase plus 20% of Turner's 8% increase for a total increase of \$23,661

Summary of Major Changes

Expense (reduced):

- **Utilities**

Electricity bill reduced by \$4,000 to bring in line with 3-year actual spending

- **Farmers' Market**

Reduced by \$4,500 to keep the market paid for entirely out of vendor and association fees

- **Summer Reading**

Reduced by \$1,500

Summary of Major Changes

Expense (increased):

- **Collection**

Increased by \$9,523 (electronic resources, with dramatic increase in use, are more expensive than print resources)

Library Equipment and Furniture

Increased by \$2,000 (not previously budgeted for)

Personnel

2% salary increase results in \$10,145 overall increase with benefits

Repair and Service

Increased by \$9,950 on recent history

Telephone

Increased by \$1,800 because of changes to E-rate discount

In January 2007, the city began collecting a 1/4 cent sales tax to fund the construction of the Library. The tax expired in December of 2016. Remaining funds collected but not used for the debt payment of the Library are used for Library Capital items and budgeted in this fund.



REVENUE SOURCE	2017 Actual	2018 Actual	2019 Actual	2020 Estimate	2021 Budget	% Change
City sales/use tax	\$88,661					
Interest	\$1,675	\$11,198	\$13,513	\$5,000	\$3,500	
Total Revenue	\$90,336	\$11,198	\$13,513	\$5,000	\$3,500	-74.10%

BALANCE SHEET	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	
Beginning Balance, Jan 1st	\$509,830	\$585,111	\$596,309	\$609,822	\$581,822	
Projected Revenues	\$90,336	\$11,198	\$13,513	\$5,000	\$3,500	
Total Funds Available	\$600,166	\$596,309	\$609,822	\$614,822	\$585,322	
Less Fund Expenditures	\$15,055	\$0	\$0	\$33,000	\$69,000	
Ending Balance, Dec 31st	\$585,111	\$596,309	\$609,822	\$581,822	\$516,322	-15.33%

EXPENDITURE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	
Capital Items	\$15,055	\$0	\$0	\$33,000	\$69,000	
Total	\$15,055	\$0	\$0	\$33,000	\$69,000	#DIV/0!



EXPENDITURE DETAIL					% Change	
	2017	2018	2019	2020	2021	
<u>Capital Items</u>	Actual	Actual	Actual	Budget	Budget	
Computer Equipment	\$15,055			\$2,000		Firewall
Cameras				\$16,000	\$16,000	
LED Retrofit lights				\$5,000		
Stain				\$10,000	\$10,000	
Painting (Interior)					\$3,000	
Gutters					\$30,000	
Servers						
Phones (voiceover IP)						
Color Printer (public)						
Projector					\$10,000	
Total	\$15,055	\$0	\$0	\$33,000	\$69,000	#DIV/0!

Special Revenue

Overviews

BONNER POINTE TIF INCREMENT

REVENUE SOURCE	2019	2020	2021
	Actual	Budget	Budget
TIF Increment - WY Co Ad Valorem Tax	\$240,675	\$270,000	\$275,000
Total Revenue	\$240,675	\$270,000	\$275,000
BALANCE SHEET			
Beginning Balance, Jan 1st	\$0	\$0	\$0
Projected Revenues	\$240,675	\$270,000	\$275,000
Total Funds Available	\$240,675	\$270,000	\$275,000
Less Fund Expenditures	\$240,675	\$270,000	\$275,000
Ending Balance, Dec 31st	\$0	\$0	\$0
EXPENDITURE SUMMARY			
Contractual Services	\$240,675	\$270,000	\$275,000
Total	\$240,675	\$270,000	\$275,000
EXPENDITURE DETAIL			
<u>Contractual Services</u>			
City Administrative Fee	\$1,203	\$1,350	\$1,375
Developer Distribution	\$239,472	\$268,650	\$273,625
Total	\$240,675	\$270,000	\$275,000

The Bonner Pointe TIF Increment Fund accounts for public revenues and expenditures related to the City's adopted Bonner Pointe Tax Increment Fund district. This district is located on the northeast corner of K-7 and Kansas Ave. The district was established on November 27, 2008.

BONNER SPRINGS CENTER COMMUNITY IMPROVEMENT DISTRICT (CID)

REVENUE SOURCE	2019	2020	2020	2021
	Actual	Budget	Amended	Budget
CID Sales Tax	\$80,941	\$80,000	\$95,000	\$95,000
Total Revenue	\$80,941	\$80,000	\$95,000	\$95,000
BALANCE SHEET				
Beginning Balance, Jan 1st	\$0	\$0	\$0	\$0
Projected Revenues	\$80,941	\$80,000	\$95,000	\$95,000
Total Funds Available	\$80,941	\$80,000	\$95,000	\$95,000
Less Fund Expenditures	\$80,941	\$80,000	\$95,000	\$95,000
Ending Balance, Dec 31st	\$0	\$0	\$0	\$0
EXPENDITURE SUMMARY				
Contractual Services	\$80,941	\$80,000	\$95,000	\$95,000
Total	\$80,941	\$80,000	\$95,000	\$95,000
EXPENDITURE DETAIL				
<u>Contractual Services</u>				
City Administrative Fee	\$4,047	\$4,000	\$4,750	\$4,750
Developer Distribution	\$76,894	\$76,000	\$90,250	\$90,250
Total	\$80,941	\$80,000	\$95,000	\$95,000

This fund accounts for sales tax generated by an additional 1% sales tax for the purpose of redevelopment of Bonner Springs Center located on the southwest corner of Kansas Ave. and K-7 Highway.

BONNER SPRINGS CENTER (CID) City Contribution

<u>REVENUE SOURCE</u>	2019	2020	2021
	Budget	Budget	Budget
Transfer from General Fund	\$50,000	\$65,000	\$70,000
Total Revenue	\$50,000	\$65,000	\$70,000
<u>BALANCE SHEET</u>			
Beginning Balance, Jan 1st	\$0	\$0	\$0
Projected Revenues	\$50,000	\$65,000	\$70,000
Total Funds Available	\$50,000	\$65,000	\$70,000
Less Fund Expenditures	\$50,000	\$65,000	\$70,000
Ending Balance, Dec 31st	\$0	\$0	\$0
<u>EXPENDITURE SUMMARY</u>			
Contractual Services	\$50,000	\$65,000	\$70,000
Total	\$50,000	\$65,000	\$65,000
<u>EXPENDITURE DETAIL</u>			
<u>Contractual Services</u>			
City contribution-Bonner Spgs Ctr	\$50,000	\$65,000	\$70,000

This fund accounts for a city advance of CID funds to the developer of Bonner Springs Center based on a development agreement.

Capital Improvement Sales Tax

<u>REVENUE SOURCE</u>	2019	2020	2021
	Actual	Budget	Budget
City sales/use tax	\$551,373	\$475,000	\$500,000
Interest	\$18,160	\$3,600	\$3,000
Reimbursed expenses			
Total Revenue	\$569,533	\$478,600	\$503,000
<u>BALANCE SHEET</u>			
Beginning Balance, Jan 1st	\$561,262	\$630,795	\$609,395
Projected Revenues	\$569,533	\$478,600	\$503,000
Total Funds Available	\$1,130,795	\$1,109,395	\$1,112,395
Less Fund Expenditures	\$500,000	\$500,000	\$500,000
Ending Balance, Dec 31st	\$630,795	\$609,395	\$612,395
<u>EXPENDITURE SUMMARY</u>			
Major Capital	\$0	\$0	\$0
Transfer to Other Funds	\$500,000	\$500,000	\$500,000
Total	\$500,000	\$500,000	\$500,000
<u>Capital/Transfers</u>			
Transfer to Street Projects	\$500,000	\$500,000	\$500,000
Total	\$500,000	\$500,000	\$500,000

In January 2014, the City began collecting a ¼ cent sales tax for capital improvements. All sales and use taxes generated by this tax are placed in this Capital Improvement Sales Tax fund. The tax will expire December 31, 2023.

Cemetery Fund

<u>Balance Sheet</u>	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$0	\$0	\$0
Projected Revenues	\$101,759	\$124,160	\$115,010
Total Funds Available	\$101,759	\$124,160	\$115,010
Less Fund Expenditures	\$101,759	\$124,160	\$115,010
Ending Balance, Dec 31st	\$0	\$0	\$0
<u>Expenditure Summary</u>			
Personnel Services	\$71,858	\$75,545	\$74,922
Contractual Services	\$25,705	\$37,045	\$33,288
Commodity Items	\$3,896	\$7,570	\$6,800
Major Capital Items	\$300	\$4,000	\$0
Total	\$101,759	\$124,160	\$115,010

The Cemetery Fund accounts for operations and maintenance of the Cemetery.

Debt Service

BALANCE SHEET	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$241,051	\$254,067	\$522,278
Projected Revenues	\$1,870,719	\$2,298,893	\$2,338,185
Total Funds Available	\$2,111,770	\$2,552,960	\$2,860,463
Less Fund Expenditures	\$1,857,703	\$2,030,682	\$2,860,463
Ending Balance, Dec 31st	\$254,067	\$522,278	\$0

EXPENDITURE DETAIL			
Debt Service			
Principal	\$1,485,000	\$1,425,000	\$1,590,000
Interest	\$372,703	\$605,682	\$748,185
Cash basis reserve	-	-	\$522,278
Total	\$1,857,703	\$2,030,682	\$2,860,463

The Debt Service Fund is used to pay for the City's outstanding long term debt. Revenue sources are tied to projects and expenditures within specific funds/departments in the City. All debt paid in the debt service fund is general obligation debt. A portion of this debt is funded by utility and sales tax transfers as well as special assessment revenue collected through taxes.

Includes first payment of GSC Project and a reserve

Drug & Alcohol

BALANCE SHEET	2020	2020	2021
	Budget	Estimate	Budget
Beginning Balance, Jan 1st	\$173,328	\$173,328	\$142,383
Projected Revenues	\$63,000	\$41,300	\$41,200
Total Funds Available	\$236,328	\$214,628	\$183,583
Less Fund Expenditures	\$72,245	\$72,245	\$75,184
Ending Balance, Dec 31st	\$164,083	\$142,383	\$108,399

The Drug and Alcohol fund receives revenue from a liquor drink tax. This fund accounts for 1/3 of the liquor drink tax received by the City. Revenues from this fund pay for services or programs whose principal purpose is drug and alcohol abuse prevention, education, detoxification, and intervention.

EXPENDITURE DETAIL	
	2021
	Budget
Substance Abuse Programs	\$50,000
General Fund -- DARE/SRO	\$25,184
Total	\$75,184

Emergency Service Capital

BALANCE SHEET	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$183,313	\$301,698	\$413,416 (est.)
Projected Revenues	\$557,961	\$504,000	\$501,500
Total Funds Available	\$741,274	\$805,698	\$914,916
Less Fund Expenditures	\$439,576	\$558,682	\$478,269
Ending Balance, Dec 31st	\$301,698	\$247,016	\$436,647

EXPENDITURE DETAIL		2021
Fire Station Roof		\$60,000
Automated License Plate Readers (2)		\$50,000
Patrol Car Replacement		\$120,000
Transfer to Debt Service		\$248,296
Total		\$478,269

In October 2003, the city began collecting a 10 year ¼ cent sales tax for emergency services capital. The Emergency Services Capital fund is used to purchase capital items for the police, fire, and ambulance departments. In November 2012 following an affirmative public vote, the tax was extended for an additional 10 years. The tax will continue through September 2023.

Park Dedication

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$77,564	\$97,567	\$102,367
Projected Revenues	\$20,003	\$4,800	\$2,500
Total Funds Available	\$97,567	\$102,367	\$104,867
Less Fund Expenditures	\$0	\$0	\$0
Ending Balance, Dec 31st	\$97,567	\$102,367	\$104,867

Revenues in the Park Dedication fund are generated by a park impact fee collected with each new residential building permit.

<u>REVENUE SOURCE</u>	2019	2020	2020	2021
	Actual	Budget	Estimate	Budget
Tumbling/Dance				
Youth activities	\$3,818	\$5,500	\$3,000	\$3,500
Adult activities	\$20	\$1,000	\$350	\$4,000
Educational activities	\$692	\$1,500	\$650	\$1,500
Family activities	\$182	\$2,250	\$400	\$1,500
Summer Youth camp	\$2,943	\$4,000	\$550	\$5,000
Toddle time	\$130,327	\$114,000	\$4,000	\$120,000
Cancellation Fees	\$108	\$800	\$100	\$200
Reimbursed expenses			\$0	\$2,500
Interest	\$2,221	\$0	\$600	\$600
Donations	\$100		\$0	\$0
Youth Volleyball Fees	\$14,195	\$10,000	\$10,000	\$13,000
Total Revenue	\$154,606	\$139,050	\$19,650	\$151,800
<u>BALANCE SHEET</u>				
Beginning Balance, Jan 1st	\$64,405	\$103,313	\$103,313	\$103,481
Projected Revenues	\$154,606	\$139,050	\$19,650	\$151,800
Total Funds Available	\$219,011	\$242,363	\$122,963	\$255,281
Less Fund Expenditures	\$115,698	\$140,855	\$19,482	\$144,759
Ending Balance, Dec 31st	\$103,313	\$101,508	\$103,481	\$110,522
<u>EXPENDITURE SUMMARY</u>				
Personnel Services	\$93,861	\$104,955	\$8,500	\$101,000
Contractual Services	\$5,965	\$9,000	\$2,167	\$11,825
Commodity Items	\$9,529	\$20,300	\$2,700	\$23,784
Capital Items	-	-	-	-
Youth volleyball Personnel svcs	-	-	-	-
Youth volleyball	\$6,343	\$6,600	\$6,115	\$8,150
Total	\$115,698	\$140,855	\$19,482	\$144,759

The Recreation Programs fund accounts for several miscellaneous recreation programs for the Parks & Recreation department.

Recreation Programs

Risk Management

BALANCE SHEET	2019	2020	2020	2021
	Budget	Budget	Estimate	Budget
Beginning Balance, Jan 1st	\$106,189	\$111,854	\$111,854	\$112,754
Projected Revenues	\$62,731	\$3,000	\$900	\$600
Total Funds Available	\$168,920	\$114,854	\$112,754	\$113,354
Less Fund Expenditures	\$57,066	\$105,389	\$0	\$113,354
Ending Balance, Dec 31st	\$111,854	\$9,465	\$112,754	\$0

The Risk Management fund is used for occurrences which are otherwise not budgeted or covered by the City's insurance policies. All available funds are budgeted each year, but are spent only when needed. The intent is to fund unexpected claims not covered by insurance and for payment of deductibles as well as build up adequate reserves so that in the future insurance premiums can be reduced by having higher deductibles.

The account assume that all money is spent down by the end of the year (zero based budgeting).

Senior Center

This fund collects a portion of the Wyandotte County Mill levy for the purpose of paying for Senior Center operations.

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$4	\$3	(\$1)
Projected Revenues	\$55,085	\$53,373	\$44,513
Total Funds Available	\$55,089	\$53,376	\$44,512
Less Fund Expenditures	\$55,086	\$53,377	\$44,512
Ending Balance, Dec 31st	\$3	(\$1)	(\$0)

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$46,196	\$45,297	\$38,795
Contractual Services	\$6,586	\$5,780	\$4,717
Commodity Items	\$1,684	\$2,300	\$1,000
Capital Items	\$620	\$0	\$0
Total	\$55,086	\$53,377	\$44,512

REVENUE SOURCE	2021
	Budget
Wy. Co. Social Services	\$6,450
Transfer from General Fund	\$38,063
Total	\$44,513

Sidewalk Escrow

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$43,939	\$44,935	\$45,235
Projected Revenues	\$996	\$1,000	\$200
Total Funds Available	\$44,935	\$45,935	\$45,435
Less Fund Expenditures	\$0	\$45,589	\$45,435
Ending Balance, Dec 31st	\$44,935	\$346	\$0

The Sidewalk Escrow fund accounts for the collection of sidewalk escrow fees from property owners in lieu of required sidewalk construction. The expenditure of fees may be used for any sidewalk improvements in the City.

The account assume that all money is spent down by the end of the year (zero based budgeting).

Soccer

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$8,052	\$5,645	\$1,647
Projected Revenues	\$13,807	\$70	\$17,000
Total Funds Available	\$21,859	\$5,715	\$18,647
Less Fund Expenditures	\$16,214	\$4,068	\$16,390
Ending Balance, Dec 31st	\$5,645	\$1,647	\$2,257

This fund collects and distributes soccer fees for the sole purpose of paying for soccer programs.

Special Parks & Recreation

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$150,074	\$136,394	\$16,394
Projected Revenues	\$75,305	\$41,100	\$41,200
Total Funds Available	\$225,379	\$177,494	\$57,594
Less Fund Expenditures	\$88,985	\$161,100	\$11,000
Ending Balance, Dec 31st	\$136,394	\$16,394	\$46,594

The Special Parks and Recreation fund receives revenue from a liquor drink tax and uses it for parks and recreation programs and capital needs. This fund accounts for 1/3 of the liquor drink tax received by the City.

The account will also include \$11,000 expense in the form of a transfer to the swimming pool.

Streets

BALANCE SHEET	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$505,699	\$489,097	\$255,097
Projected Revenues	\$990,146	\$866,000	\$823,000
Total Funds Available	\$1,495,845	\$1,355,097	\$1,078,097
Less Fund Expenditures	\$1,006,748	\$1,100,000	\$900,000
Ending Balance, Dec 31st	\$489,097	\$255,097	\$178,097

EXPENDITURES			
Mill & overlay program	\$676,338	\$600,000	\$400,000
Reclamation	\$206,970	-	\$250,000
Pavement Marking	-	\$150,000	\$50,000
Street Repair & Maintenance	\$78,940	\$250,000	\$100,000
Concrete repairs (Sidewalks)		\$50,000	\$50,000
Curb Repairs & Replacement	\$15,000	\$50,000	\$50,000
Street light electricity	\$29,500	-	-
Total	\$1,006,748	\$1,100,000	\$900,000

This fund collects State and County Highway taxes and transfers from other funds to pay for Street Improvements

Summer Ball

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$1,304	\$1,739	\$2,438
Projected Revenues	\$21,449	\$1,774	\$28,560
Total Funds Available	\$22,753	\$3,513	\$30,998
Less Fund Expenditures	\$21,014	\$1,075	\$26,760
Ending Balance, Dec 31st	\$1,739	\$2,438	\$4,238

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$3,308	\$550	\$4,400
Contractual Services	\$8,638	\$25	\$8,300
Commodity Items	\$9,068	\$500	\$14,060
Capital Items	\$0	\$0	\$0
Total	\$21,014	\$1,075	\$26,760

This fund collects baseball and softball fees for the purpose of paying for baseball and softball programs.

Swimming Pool

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	(\$0)	(\$0)	(\$0)
Projected Revenues	\$196,991	\$40,168	\$242,785
Total Funds Available	\$196,991	\$40,168	\$242,785
Less Fund Expenditures	\$196,991	\$40,168	\$242,785
Ending Balance, Dec 31st	(\$0)	(\$0)	(\$0)

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$130,543	\$0	\$162,800
Contractual Services	\$46,835	\$28,768	\$48,385
Commodity Items	\$18,973	\$4,300	\$20,600
Major Capital Items	\$640	\$7,100	\$11,000
Total	\$196,991	\$40,168	\$242,785

This fund collects fees for the purpose of paying for Swimming Pool operations. Operations are supplemented by a transfer from the General Fund.

<u>EXPENDITURE DETAIL</u>	
	2021
<u>Major Capital Items</u>	
Diving Board Inspection and Refinish	\$7,000
Safety Pad – Purple Slide	\$4,000

Tiblow Transit

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Budget	Budget
Beginning Balance, Jan 1st	\$695	\$0	-\$695
Projected Revenues	\$63,859	\$92,616	\$91,218
Total Funds Available	\$64,554	\$92,616	\$90,523
Less Fund Expenditures	\$64,554	\$93,311	\$90,523
Ending Balance, Dec 31st	\$0	-\$695	\$0

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$54,280	\$71,514	\$75,994
Contractual Services	\$4,770	\$10,697	\$8,529
Commodity Items	\$5,504	\$11,100	\$6,000
Major Capital Items	\$0	\$0	\$0
Total	\$64,554	\$93,311	\$90,523

This fund collects State Transportation grant funds and trip fares for the purpose of providing public transportation services. Operations are supplemented by a transfer from the General Fund.

Tourism

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Est	Budget
Beginning Balance, Jan 1st	\$137,221	\$113,216	\$85,888
Projected Revenues	\$81,993	\$57,900	\$57,900
Total Funds Available	\$219,214	\$171,116	\$143,788
Less Fund Expenditures	\$105,998	\$85,228	\$74,130
Ending Balance, Dec 31st	\$113,216	\$85,888	\$69,658

<u>EXPENDITURE SUMMARY</u>	2018	2019	2020
	Actual	Budget	Budget
Personnel Services	\$34,114	\$52,970	\$0
Contractual Services	\$53,152	\$32,208	\$64,130
Commodities	\$552	\$50	\$0
Capital Items	\$18,180	\$0	\$10,000
Total	\$105,998	\$85,228	\$74,130

Revenue in the Tourism fund is generated by a 6% transient guest tax. This fund is used to promote tourism.

It is being recommend that the tax increase to 7% - in line with other comparable Cities.

Enterprise Funds

SOLIDWASTE

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$113,922	\$112,422	\$112,616
Projected Revenues	\$453,811	\$470,156	\$478,834
Total Funds Available	\$567,733	\$582,578	\$591,450
Less Fund Expenditures	\$455,311	\$469,962	\$478,195
Year End Cash Carry Over	\$112,422	\$112,616	\$113,255

<u>EXPENDITURE SUMMARY</u>			
Contractual Services	\$425,441	\$445,899	\$454,254
Major Capital Items	\$7,370	\$500	\$0
Transfer to other funds	\$22,500	\$23,563	\$23,942
Total	\$455,311	\$469,962	\$478,195

This fund provides for the collection of fees for solid waste (garbage collection) services which are provided through an agreement with the Unified Government (UG) and Waste Management, who acts as the contract solid waste hauler. The City bills and collects for the services and distributes payment to the UG per the agreement.

Revenue reflects an increase of \$.35/mo from \$16.00

STORMWATER

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$237,232	\$252,957	\$125,551
Projected Revenues	\$129,585	\$112,730	\$111,230
Total Funds Available	\$366,817	\$365,687	\$136,781
Less Fund Expenditures	\$113,860	\$240,137	\$85,248
Year End Cash Carry Over	\$252,957	\$125,551	\$51,533

<u>EXPENDITURE SUMMARY</u>			
Contractual Services	\$360,361	\$527,719	\$0
Commodity Items	\$593,128	\$553,500	\$0
Major Capital Items	\$58,114	\$68,500	\$0
Transfer to Other Funds	\$303,231	\$295,000	\$85,248
Total	\$698,776	\$694,596	\$85,248

This fund collects Stormwater Utility Fees as established by City Ordinance. The revenue supports system reconstruction projects, system maintenance, and pollution prevention measures.

As this time, the fund is showing a significant increase in revenue should the city move to basing monthly rates on impervious service. However, should that not occur prior to 2020, this budget will need to be amended.

The City is currently working to engage with a consultant to establish a timeline.

WASTEWATER

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$1,051,488	\$866,101	\$590,923
Projected Revenues	\$1,828,223	\$1,864,136	\$1,991,500
Total Funds Available	\$2,879,711	\$2,730,237	\$2,582,423
Less Fund Expenditures	\$2,013,610	\$2,139,315	\$1,870,020
Year End Cash Carry Over	\$866,101	\$590,923	\$712,403

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$360,361	\$527,719	\$490,542
Contractual Services	\$593,128	\$553,500	\$497,975
Commodity Items	\$58,114	\$68,500	\$61,600
Major Capital Items	\$303,231	\$295,000	\$120,000
Transfer to Other Funds	\$698,776	\$694,596	\$699,903
Total	\$2,013,610	\$2,139,315	\$1,870,020

Includes 8% increase in rates per 3rd party Rate Analysis

Major Capital Items

- Dump Truck - \$120,000

WATER

<u>BALANCE SHEET</u>	2019	2020	2021
	Actual	Estimate	Budget
Beginning Balance, Jan 1st	\$1,598,544	\$973,171	\$997,932
Projected Revenues	\$2,267,453	\$2,378,651	\$2,558,200
Total Funds Available	\$3,865,997	\$3,351,822	\$3,556,132
Less Fund Expenditures	\$2,892,826	\$2,353,890	\$2,087,140
Year End Cash Carry Over	\$973,171	\$997,932	\$1,468,991

<u>EXPENDITURE SUMMARY</u>			
Personnel Services	\$501,812	\$570,427	\$566,742
Contractual Services	\$477,391	\$399,650	\$359,703
Commodity Items	\$402,023	\$353,500	\$318,100
Major Capital Items	\$971,241	\$455,000	\$250,000
Debt Service - KDHE Loan	\$54,532	\$54,432	\$54,532
Transfer to Other Funds	\$485,827	\$520,881	\$538,063
Total	\$2,892,826	\$2,353,890	\$2,087,140

Includes 8% increase in rates per 3rd party Rate Analysis

Major Capital Items

- Design Engineering - \$200,000
- Vehicles (3) - \$105,000
- Risk Study - \$50,000
- Multi Phase 2” Water Line Replacement Design - \$100,000

Water Treatment Plant - Proposed Capital Cost Options

See handout document

CIP & Equipment Planning and Budget

See handout document

Wrap-Up

- Next Meeting - Monday, July 27th
- Council Meeting:
 - Approve Budget Hearing Notice - Sets Maximum Budget for 2020 Expenditures
 - Schedule Budget Hearing for August 10th