2015 BUDGET

AUGUST, 2014

Prepared By
Jack Whitson, City Administrator

Terry Coltrain, Finance Director

TABLE OF CONTENTS

PARK CITY 2015 BUDGET

PAGE NO.

Revenue ---------- 2
Expenses ---------- 4
Water & Sewer Budgets ---------- 5
Conclusion- ---------- 6
Budget Notes ---------- 7

GENERAL FUND
General Fund Summary ---------- 10
General Fund Revenue ---------- 11
Administration ---------- 12
Building Inspection ---------- 13
Code Enforcement ---------- 14
Community Building ---------- 15
Court ---------- 16
Governing Body ---------- 17
Human Resource ---------- 18
Legal ---------- 19
Maintenance ---------- 20
Parks ---------- 21
Park & Rec & Tree Board ---------- 22
Planning & Zoning ---------- 23
Police ---------- 24
Pool/Pride Building ---------- 25
Senior Center ---------- 26
Streets ---------- 27

UTILITY FUNDS
Water Department Expenditures ---------- 29-30
Water Department Summary ---------- 31
Sewer Department Expenditures ---------- 32
Sewer Department Summary ---------- 33
Solid Waste Department Expenditures ---------- 34
Solid Waste Department Summary ---------- 35
Utility Fund Summary ---------- 36

Appendix
State Budget Forms

TABLE OF CONTENTS

PARK CITY 2015 BUDGET
(Continued)

PAGE NO.

FIGURES

Fig 1 Revenues for the General Fund ---------- 2

CHARTS

Chart 1 General Fund Revenues ---------- 2
Chart 2 Special Revenue Funds ---------- 3
Chart 3 Mill Levy Breakout ---------- 3
Chart 4 Ad Valorem Tax Expenditures ---------- 4
Chart 5 Water, Sewer, and Solid Waste Budget ---------- 6
Chart 6 Budget Comparisons ---------- 7

July 22, 2014

Ray Mann, Mayor
City of Park City
6110 N. Hydraulic St.
Park City, Kansas 67219

Re: Park City Budget 2015

Dear Honorable Mann:

Attached please find the proposed 2015 Budget for the City. Park City is still having slow growth, which impacts the amount of revenue for the City. In 2013 our tax base was $59,612,606, and this year it increased to $60,165,220, a mire 1% increase. Nationwide the growth increase by 1.5%. The attached General Fund Budget shows an increase of 6.15% increase over 2014. The total General Fund Budget for 2015 is $4,326,028 with medical insurance estimated. However, the overall City budget decrease by 0.14% decrease.

The following facts needed to be noted:

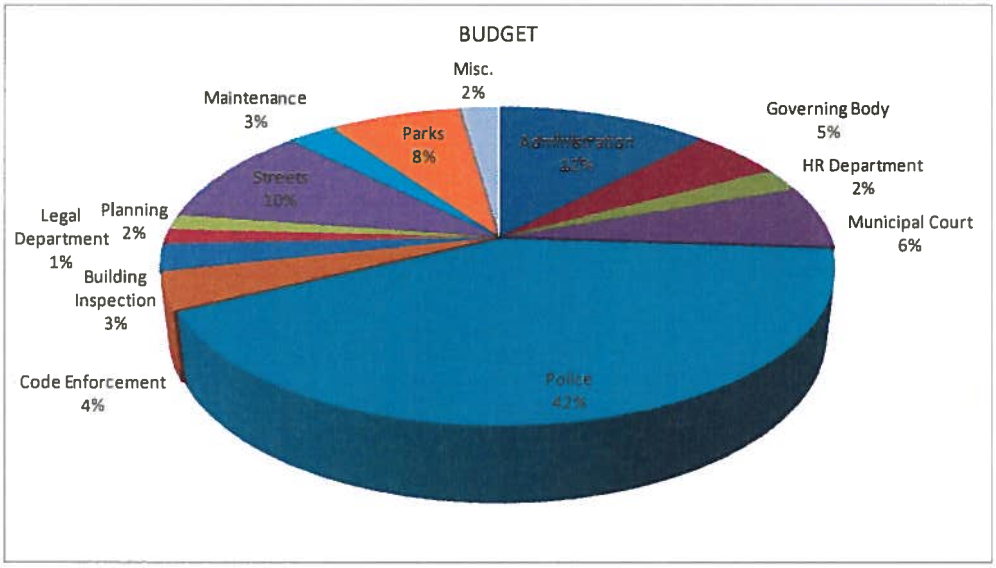
- There are no raises for employees.
- Medical Insurance was estimated at a 15% increase.
- There would be a $257,238 deficit in 2015 budget if adjustments weren't made.
- The beginning balance for the General Fund only slightly decrease between 2014 and 2015 ($48,933). The beginning balance for 2015 is estimated to be $1,028,557.

To cover the deficit, $250,000 mil levy reallocated from the Bond & Interest Fund was made to the General Fund. The Bond & Interest Fund was reimbursed through the Utility Surplus Fund Reserves by a total of $200,000. By doing this $1,500,000 reserve still exists in the Bond & Interest Fund, which is consistent with what other cities believe to be standard.

REVENUES

Park City revenues have continued to climb over the years, even during the recession, which started around 2009. Revenue is expected to climb only $73,992. Figure 1 below graphs the breakout of revenue sources for the General Fund. shutdown your revenue.

FIGURE 1-GENERAL FUND REVENUES



There are four ways a City can raise money: 1) Increase the mill levy, 2) Annex land in to the City, and 3) create economic growth, which in turn increases the tax base, 4) Grants. Every year prices for services continue to climb, even in this down economy. Sales tax, mil levy, and franchise tax makes up 87% of the revenue for the City. Each one of these taxes is directly related to economic growth. When you shut down growth, so too have you shut down your revenue. Chart 1 lists the revenues associated with the General Fund.

Chart 1-General Fund Revenue

GENERAL FUND	2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
BEGINNING BALANCE	**976,406**	**1,077,490**	**1,028,557**		**1,028,557**
REVENUE					
Taxes	1,626,609	1,734,469	2,060,281	-	2,060,281
Local Retail Sales Tax	1,112,073	1,080,000	1,100,000	-	1,100,000
Franchise Fees	657,147	650,000	650,000	-	650,000
Intergovernmental	40,000	40,000	35,000	-	35,000
Licenses and Permits	152,361	230,600	167,600	-	167,600
Court	203,932	215,000	219,000	-	219,000
Charges for Service	9,289	9,050	9,050	-	9,050
Interest	5,669	15,000	15,000	-	15,000
Miscellaneous	52,003	52,450	89,350	-	89,350
TOTAL REVENUES	**3,859,083**	**4,026,569**	**4,345,281**	**-**	**4,345,281**

Park City has several special revenue funds that are not dependant on property tax. Chart 2 lists these special revenue funds. Please note these funds are restricted for specific purposes.

Special Highway funds must be used only for street related improvements or repairs. Special Highway funds come to the City from the State. Convention & Tourism funds must be used to promote the City of Park City, and to bring tourism into the community to spend money. Convention & Tourism funds are generating by a hotel/motel tax of 6% added onto the cost of each room. Special Alcohol funds are generated by restaurants and bars selling 6% or greater alcohol. These funds are passed back to us by the state. Police & Court Training funds are generated by the Park City Court as part of Court costs assessed to individuals. These funds are to be used for training of police, court, and code enforcement personnel. The City collects solid waste fees for the City's preferred provider and turns those fees back to them. Sewer and Water Reserve Funds are required to be established by Bonding Companies who hold our bond debt. Ad Valorem taxes (mill levy generate) help to fund more than just the general fund, they fund the Bond & Interest Fund as well.

CHART 2-Special Revenue Funds

Special Highway	$465,000.00
Convention & Tourism	$ 946,395.00
Sp. Alcohol/Drug(Police)	$101,370.00
Special Alcohol (Park)	$ 33,317.00
Police & Court Training	$ 47,334.00

Park City Library was created in 2000 by the vote of the Citizens. Three mils were established for the funding of the Library. In 2008 the City Council authorized additional funding for Library employee benefits, which goes up or down depending on the number of employees. Also in January 2003 the Citizens passed a measure allowing for the bonding of ball field lights for McLean Field. The total mill Levy is the same as last year 39.890. Chart 3 break outs the total Ad Valorem taxes that makeup our mill levy.

CHART 3-Mill Levy Breakout

FUND	TAX RATE
General Fund	29.826
Bond & Interest	6.955
Library	3.000
Library Employee Benefits	0.109

EXPENSES

During 2009, and so far in 2014 expense have leveled off due to the lack of major inflation. However, the major problem with the budget is not so much as the expense from operational standpoint, as it is with the collection of taxes, such as, property and special assessments. Figure 2 below outlines the expenses in the General Fund by department.

CHART 4-Ad Valorem Tax Expenditures

	BUDGET YEARS			BUDGET
DEPARTMENT	2014	2015	Percentage	INCREASE/DECREASE
Administration	$ 558,945.00	$ 556,023.00	12%	$ (2,922.00)
Governing Body	$ 257,795.00	$ 237,812.43	5%	$ (19,982.57)
Court	$ 306,470.00	$ 296,415.63	7%	$ (10,054.38)
Planning	$ 69,830.00	$ 75,292.65	2%	$ 5,462.65
Human Resources	$ 101,055.00	$ 110,126.26	2%	$ 9,071.26
Legal	$ 67,515.00	$ 67,458.00	1%	$ (57.00)
Police	$ 1,797,380.00	$ 1,897,544.48	42%	$ 100,164.48
Code Enforcement	$ 171,805.00	$ 175,636.43	4%	$ 3,831.43
Building Inspection	$ 125,930.00	$ 127,021.80	3%	$ 1,091.80
Pride Community Building	$ 5,135.00	$ 5,031.00	0%	$ (104.00)
Senior Center	$ 85,485.00	$ 87,301.00	2%	$ 1,816.00
Parks	$ 326,350.00	$ 321,165.69	7%	$ (5,184.31)
Swimming Pool	$ 7,525.00	$ 3,525.00	0%	$ (4,000.00)
Park Board	$ 25,600.00	$ 25,501.92	1%	$ (98.08)
Community Building	$ 7,370.00	$ 7,265.00	0%	$ (105.00)
Streets	$ 442,825.00	$ 438,075.00	10%	$ (4,750.00)
Maintenance	$ 168,225.00	$ 120,456.90	3%	$ (47,768.10)
Totals	$ 4,525,240.00	$ 4,551,652.19	100%	$ 26,412.19

NOTE:
The above chart does not include any increase due to health insurance costs.

It is generally accepted that if your administration costs stay below 25% then you are not over staffed in administration or as some people would say top heavy. The largest general fund budget is the Police Department. The Police Department has about 40% of all employees. The FBI states that a good ratio of officers to population should be in Midwest communities, under 10,000 population, should be 2.8 officers per thousand, and we have 2.5. As Chart 4 shows the Police Department has the largest increase for 2015. Several factors impact the Police Budget. During the recession the City didn't keep up with replacement of equipment. The addition of a Reserve Unit, Car Camera replacement, and replacement of worn emergency equipment for the cars are the primary the cause for the increase in budget.

The Solid Waste, Sewer and Water utility funds each produce revenue to cover the expenses. If these funds are unable to cover their expenses, then a fee increase is enacted. Convention & Tourism expense are covered by a guest tax levied by hotels and motels in the community.

Special Street and Highway Funds come from the State, and can only be used to cover expenses dealing with streets. Special Alcohol monies are used to support Police training, and Park Improvements as established by the State of Kansas.

WATER , SEWER AND SOLID WASTE BUDGETS

Most citizens are concerned about the amount of taxes they pay each year (mill levy). Additionally water and sewer charges impact residents just as much. The high cost of water and sewer rates residents of Park City pay versus our neighbor to the south, the City of Wichita, is concerning. However, residents should realize that the cost of treatment of water and sewer is the major driving costs behind high rates. Where the City of Wichita has hundreds of thousands of customers paying their expenses, we only have 2,735 customers paying ours.

Water usage has been down the last two years due to wet years, and the effects on the economy. With less sales comes less revenues. In January of 2014 new sewer rates went into effect. March, 2014 a plan increase will take effect. As of July 2014, we have experienced very wet conditions, which will decrease revenues even more. This October the Council will have to review expenses and revenues, and determine future rates.

Growth is another factor that helps revenues. Each new home adds approximately $400.00 per year revenue to the Water Utility, and approximately an equal amount on Sewer. One of the impacts to the Water/Sewer Utilities is costs associated with the CCUA. Another area where both funds have shown an increase has been in the CCUA operations and maintenance. The CCUA (Chisholm Creek Utility Authority) has been operating both the water and sewer treatment plants for both Bel Aire and Park City since 2001. Chart 5 shows the revenue and expenses for the Utility Fund.

(Rest of page left blank)

CHART 5-Water, Sewer, and Solid Waste Budget

UTILITY FUND	2012 ACTUAL	2013 ACTUAL	2014 BUDGET REQUEST	2015 BUDGET REQUEST
Beginning Balance			**463,613**	**627,786**
REVENUE				
Water Revenue	1,572,153	1,425,000	1,527,850	1,452,850
Sewer Revenue	1,109,777	1,069,740	1,147,742	1,184,442
Solid Waste Revenue	395,084	409,454	396,750	396,750
TOTAL REVENUE	**3,077,014**	**2,904,193**	**3,072,342**	**3,034,042**
EXPENDITURES				
Water Expenditures:	732,822	1,411,100	1,391,758	1,402,420
Sewer Expenditures:	894,256	917,940	978,026	1,027,840
Solid Waste Expenditures:	378,021	399,763	387,385	387,385
TOTAL UTILITY EXPENDITURES	**2,005,099**	**2,728,803**	**2,757,169**	**2,817,645**
RECEIPTS OVER/(UNDER) EXPENDITURES	**1,071,915**	**175,390**	**315,173**	**216,397**
TRANSFERS OUT				
Transfer to Utility CIP/CEF/Impr. Fund	31,985	8,000	16,000	16,000
Transfer to Bond & Interest Fund	254,000	150,000	110,000	0
Transfer (Net) to Utility Surplus	3,055	1,080	-	0
Transfer to General Fund	55,000	71,752	25,000	0
TOTAL TRANSFER OUT	**344,040**	**230,832**	**151,000**	16,000
NET RECEIPTS OVER/(UNDER) EXPENDITURES	**727,875**	**(55,442)**	**164,173**	**200,397**

Due to CCUA Bond convents the City must take in 25% more than our normal billing based on our CCUA debt service payments each year, and 10% on every other expense.

CONCLUSION

The City budget revenue versus expense is short. This shortage was caused by increase in costs, and less revenue to cover the costs. The tax base rose but only slightly. This increase in revenue isn't enough to cover the shortfall due to shortages in earned interest, and miscellaneous income. The budgeted increases came from increase in estimated medical insurance (15%), delinquent property tax, and special assessment. The short fall would have been a lot worse if it was not for the Council deciding to reallocate mill levy from Bond & Interest Fund to the General Fund.

The Council will review the Water and Sewer budgets in October to determine is a raise in Water and Sewer rates are warranted to deal with any short falls. However, this decision will be made before the end of the year.

BUDGET NOTES

Included in this budget is a copy of the CEF and CIP forecast for the next five years. Adequate money has not been budgeted to cover these projections. As a result some projects will be delayed, and some equipment won't be replaced. To have serious programs we must be able to provide funding for these items. This is not something new. The City has never provided adequate funding for these needs. However, over the last four years the Council has moved in a more positive direction. With this projected short fall moneys for the CEF is still present however, moneys have been allocated to start putting money into the fund. If these funds are not properly funded, it could hurt the operations of the City, and could cause future shortfalls.

The total debt of the City is $21,900,000.00 in GO Bonds, and $3,700,00.00 in temporary notes. All citizens of Park City secure GO Bonds. The vast majority of the GO Bond debt is contributed to special assessments. This is about a $2 Million reduction from last year.

2015 BUDGET

GENERAL FUND

The following Chart 6 compares each of the seventeen individual funds comprising the General Fund by budget year 2014 and 2015. Seven of the seventeen funds saw a small reduction. The net change is an increase of $26,412.19.

CHART 6-Budget Comparisons

	BUDGET YEARS			BUDGET
DEPARTMENT	2014	2015	Percentage	INCREASE/DECREASE
Administration	$ 558,945.00	$ 556,023.00	12%	$ (2,922.00)
Governing Body	$ 257,795.00	$ 237,812.43	5%	$ (19,982.57)
Court	$ 306,470.00	$ 296,415.63	7%	$ (10,054.38)
Planning	$ 69,830.00	$ 75,292.65	2%	$ 5,462.65
Human Resources	$ 101,055.00	$ 110,126.26	2%	$ 9,071.26
Legal	$ 67,515.00	$ 67,457.71	1%	$ (57.29)
Police	$ 1,797,380.00	$ 1,897,544.48	42%	$ 100,164.48
Code Enforcement	$ 171,805.00	$ 175,636.43	4%	$ 3,831.43
Building Inspection	$ 125,930.00	$ 126,974.80	3%	$ 1,044.80
Pride Community Building	$ 5,135.00	$ 5,031.00	0%	$ (104.00)
Senior Center	$ 85,485.00	$ 87,301.00	2%	$ 1,816.00
Parks	$ 326,350.00	$ 321,165.69	7%	$ (5,184.31)
Swimming Pool	$ 7,525.00	$ 3,525.00	0%	$ (4,000.00)
Park Board	$ 25,600.00	$ 25,501.92	1%	$ (98.08)
Community Building	$ 7,370.00	$ 7,265.00	0%	$ (105.00)
Streets	$ 442,825.00	$ 438,075.00	10%	$ (4,750.00)
Maintenance	$ 168,225.00	$ 120,456.90	3%	$ (47,768.10)
Totals	$ 4,525,240.00	$ 4,551,604.90	100%	$ 26,364.89

NOTE:

The above chart does not include any increase due to health insurance costs.

GENERAL FUND - SUMMARY

GENERAL FUND	2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
BEGINNING BALANCE	**976,406**	**1,077,490**	**1,028,557**		**1,028,557**
REVENUE					
Taxes	1,626,609	1,734,469	1,860,281	-	1,860,281
Local Retail Sales Tax	1,112,073	1,080,000	1,100,000	-	1,100,000
Franchise Fees	657,147	650,000	650,000	-	650,000
Intergovernmental	40,000	40,000	35,000	-	35,000
Licenses and Permits	152,361	230,600	167,600	-	167,600
Court	203,932	215,000	219,000	-	219,000
Charges for Service	9,289	9,050	9,050	-	9,050
Interest	5,669	15,000	15,000	-	15,000
Miscellaneous	52,003	52,450	289,350	-	289,350
TOTAL REVENUES	**3,859,083**	**4,026,569**	**4,345,281**	**-**	**4,345,281**
EXPENDITURES					
Administration	**558,945**	548,310	556,023	15,493	571,516
Governing Body	246,825	255,375	237,812	-	237,812
Court	257,544	303,620	296,416	5,743	302,159
Planning	63,797	71,840	75,293	1,336	76,628
Human Resources	90,741	98,815	110,126	4,207	114,333
Legal	62,749	65,665	67,458	-	67,458
Police	1,590,302	1,767,540	1,897,544	67,513	1,965,057
Code Enforcement	262,685	168,865	175,636	5,543	181,179
Building Inspection		123,320	126,975	2,871	129,846
Pride Community Building	4,087	5,135	5,031	-	5,031
Senior Center	73,935	84,125	87,301	3,047	90,348
Parks	320,533	321,280	321,166	9,291	330,457
Swimming Pool	8,049	3,525	3,525	-	3,440
Park Board	11,567	25,600	25,502	-	25,502
Community Building	7,032	7,370	7,265	-	7,370
Streets	412,753	438,075	438,075	6,854	476,138
Maintenance	105,103	110,055	120,457	6,702	127,159
Add Back Contingency Reserves	*(318,650)*	*(323,013)*	*(322,452)*	-	*(322,452)*
TOTAL EXPENDITURES	**3,757,999**	**4,075,502**	**4,229,153**	**128,599**	**4,388,981**
RECEIPTS OVER/(UNDER) EXPENDITURES	**101,084**	**(48,933)**	**116,128**	**(128,599)**	**(12,470)**
TRANSFERS IN					
Transfer from Utility Fund	0	-	-	-	-
TOTAL TRANSFERS IN	0	-	-	-	-
NET RECEIPTS OVER/(UNDER) EXPENDITURE	**1,077,490**	**1,028,557**	**1,144,686**	**(128,599)**	**1,016,087**

GENERAL FUND - REVENUE

REVENUE	2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
TAXES					
Ad Valorem Tax	1,297,433	1,332,289	1,534,469	-	1,534,469
Local Liquor Tax	28,294	11,935	14,225	-	14,225
State Assessed Utilities	57,222		57,000		57,000
Delinquent Tax	66,812	115,000	65,000	-	65,000
Motor Vehicle Tax	165,534	156,292	178,882	-	178,882
Recreational Vehicle Tax	2,308	2,264	2,516	-	2,516
16/20 Truck Tax	1,284	1,267	1,589	-	1,589
In Lieu of Taxes	7,723	5,000	6,600	-	6,600
TOTAL TAXES	**1,626,609**	**1,624,047**	**1,860,281**	**-**	**1,860,281**
SALES TAX					
Local Retailers' Sales Tax	1,112,073	1,020,000	1,100,000	-	1,100,000
TOTAL SALES TAX	**1,112,073**	**1,020,000**	**1,100,000**	**-**	**1,100,000**
INTERGOVERNMENTAL					
County Department of Aging	35,000	35,000	35,000	-	35,000
Sr. Center - Belle Aire & Maize	5,000	5,000	-	-	-
TOTAL INTERGOVERNMENTAL	**40,000**	**40,000**	**35,000**	**-**	**35,000**
FRANCHISE FEES					
Franchise Tax	657,147	525,000	650,000	-	650,000
TOTAL FRANCHISE FEES	**657,147**	**525,000**	**650,000**	**-**	**650,000**
LICENSES & PERMITS					
Contractors' Fees/Certifications	4,118	5,000	4,000	-	4,000
Plan Review Fees	11,135	16,000	15,000	-	15,000
Contractors' Licenses	25,001	25,000	25,000	-	25,000
Building Permits	50,289	65,000	60,000	-	60,000
Liquor Licenses	4,816	3,000	5,000	-	5,000
Animal Permits	7,838	8,500	8,500	-	8,500
State Exam Applications	620	1,340	1,000	-	1,000
Garage Sales	616	750	750	-	750
Fireworks Permits	25,000	30,000	25,000	-	25,000
Miscellaneous Permits	6,868	17,000	7,000	-	7,000
Rental Home Fees/Permits	14,245	10,000	15,000	-	15,000
Zoning and Subdivision Fees	1,815	1,350	1,350	-	1,350
TOTAL LICENSES & PERMITS	**152,361**	**182,940**	**167,600**	**-**	**167,600**
COURT					
Municipal Court Fines	167,074	200,000	170,000	-	170,000
Municpal Court Costs	32,589	45,000	45,000	-	45,000
Misc. Court Costs	4,269		4,000		4,000
TOTAL COURT	**203,932**	**245,000**	**219,000**	**-**	**219,000**
CHARGES FOR SERVICES					
Community Building Rent	6,310	5,500	5,350	-	5,350
Senior Center Revenue	400	1,800	1,000	-	1,000
Police Reports/Misc. Revnue	2,579	2,000	2,700	-	2,700
TOTAL CHARGES FOR SERVICES	**9,289**	**9,300**	**9,050**	**-**	**9,050**
INTEREST					
Interest Income	5,669	6,000	15,000	-	15,000
TOTAL INTEREST	**5,669**	**6,000**	**15,000**	**-**	**15,000**
MISC REVENUE					
Miscellaneous Income	27,314	50,000	27,000	-	27,000
Returned Check Fee	2,195	1,250	1,750	-	1,750
Animal Shelter Reimbursement	575	775	600	-	600
Transfer from Utility Surplus			200,000		200,000
Cancelled Encumbrances		-	-	-	-
Sales of Properties	21,920		60,000		60,000
TOTAL MISC REVENUE	**52,003**	**52,025**	**289,350**	**-**	**289,350**
TOTAL REVENUE	**3,859,083**	**3,704,312**	**4,345,281**	**-**	**4,345,281**

GENERAL FUND - ADMINISTRATION EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-01-5001	Salaries	275,682	262,300	254,432		254,432
010-5-01-5002	Overtime	22	1,060	1,000		1,000
010-5-01-5010	Social Security	17,310	16,330	15,913		15,913
010-5-01-5011	Medicare	4,571	3,820	3,722		3,722
010-5-01-5012	Health Insurance	75,200	91,385	103,284	15,493	118,777
010-5-01-5013	KPERS/KP&F	24,798	27,660	30,441		30,441
010-5-01-5014	Unemployment	1,699	3,505	3,358		3,358
010-5-01-5015	Group Life Insurance	248	260	285		285
010-5-01-5016	Training	0	-	500		500
010-5-01-5018	Workers Comp	7,945	575	7,950		7,950
	TOTAL PERSONNEL	**407,476**	**406,895**	**420,885**		**436,378**
CONTRACTUAL SERVICES						
010-5-01-5111	Contractual Services	5,783	6,090	6,300		6,300
010-5-01-5115	Auditor Fees	8,800	9,350	9,500		9,500
010-5-01-5116	Flex Acct Admin Fees	1,502		2,000		2,000
010-5-01-5117	Internet	-700		750		750
010-5-01-5120	Telecommunications	3,430	6,000	4,000		4,000
010-5-01-5122	Utilities	10,899	12,000	12,000		12,000
010-5-01-5125	Insurance	9,138	11,385	11,844		11,844
010-5-01-5126	Repair & Maintenance	3,384	6,000	4,000		4,000
010-5-01-5127	IT Maintenance Contract	14,962	13,000	8,000		8,000
010-5-01-5129	Vehicle Repair	258	1,000	1,000		1,000
010-5-01-5135	Copier	1,530	3,000	2,500		2,500
010-5-01-5105	Economic Development	1,033	4,000	4,000		4,000
010-5-01-5136	Memberships & Subscriptions	140	1,500	800		800
010-5-01-5137	Publication Fees	1,063	4,000	1,300		1,300
010-5-01-5196	Over/Short	-24		-		-
010-5-01-5199	Misc. - Contractual	4,048	5,730	4,500		4,500
	TOTAL CONTRACTUAL SERVICES	**65,247**	**83,055**	**72,494**		**72,494**
COMMODITIES						
010-5-01-5200	Vehicle Fuel	86	200	200		200
010-5-01-5221	Postage	1,198		1,400		1,400
010-5-01-5223	Misc. Supplies	3,782	8,025	4,500		4,500
010-5-01-5224	Office Supplies	5,601	8,500	6,200		6,200
010-5-01-5230	Historian	127		-		-
010-5-01-5299	Misc. Commodities	947		1,200		1,200
	TOTAL COMMODITIES	**11,741**	**16,725**	**13,500**		**13,500**
CAPITAL OUTLAY						
010-5-01-5301	Capital Outlay	411	8,000	3,000		3,000
010-5-01-5303	Computer	330	1,000	1,500		1,500
010-5-01-5331	Contingency Reserve	42,770	42,770	44,344		44,344
	TOTAL CAPITAL OUTLAY	**43,511**	**51,770**	**48,844**		**48,844**
REIMBURSEMENTS						
010-5-01-5352	Mileage Reimbursment	96	500	300		300
	TOTAL REIMBUSEMENTS	**96**	**500**	**300**		300
TOTAL EXPENDITURES		**528,071**	**558,945**	**556,023**	**15,493**	**571,516**

GENERAL FUND - BUILDING INSPECTION EXPENDITURES

DEPARTMENT EXPENDITURES		2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL					
010-5-08-5001	Salaries	61,850	61,850		61,850
010-5-08-5010	Social Security	3,835	4,479		4,479
010-5-08-5011	Medicare	895	897		897
010-5-08-5012	Health Insurance	20,310	19,143	2,871	22,014
010-5-08-5013	KPERS/KP&F	8,315	8,517		8,517
010-5-08-5014	Unemployment	825	823		823
010-5-08-5015	Group Life Insurance	65	60		60
010-5-08-5018	Workers Comp	2,945			-
	TOTAL PERSONNEL	**99,040**	**95,769**		**98,640**
CONTRACTUAL SERVICES					
010-5-08-5111	Contractual Services	11,865	11,865		11,865
010-5-08-5110	Telecommunications	1,535	1,535		1,535
010-5-08-5125	Insurance	1,030	983		983
010-5-08-5126	Repair & Maintenance	265	265		265
010-5-08-5127	IT Maintenance Contract	1,035	1,035		1,035
010-5-08-5129	Vehicle Repair	435	435		435
010-5-08-5135	Copier	30	30		30
010-5-08-5136	Memberships & Subscriptions	265	265		265
010-5-08-5137	Publication Fees	550	550		550
010-5-08-5199	Misc. - Contractual	400	400		400
	TOTAL CONTRACTUAL SERVICES	**17,410**	**17,363**		**17,363**
COMMODITIES					
010-5-08-5200	Vehicle Fuel	1,150	1,150		1,150
010-5-08-5223	Misc. Supplies	565	565		565
010-5-08-5224	Office Supplies	530	530		530
	TOTAL COMMODITIES	**2,245**	**2,245**		**2,245**
CAPITAL OUTLAY					
010-5-08-5301	Capital Outlay	150	150		150
010-5-08-5331	Contingency Reserve	4,750	9,113		9,113
	TOTAL CAPITAL OUTLAY	**4,900**	**9,263**		**9,263**
TRANSFERS					
010-5-08-5901	Transfer to CEF Fund	2,335	2,335		2,335
010-5-08-5900	Transfer to CIP Fund	-	-		-
	TOTAL TRANSFERS	**2,335**	**2,335**		2,335
TOTAL EXPENDITURES		**125,930**	**126,975**	**2,871**	**129,846**

GENERAL FUND - CODE ENFORCEMENT EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-06-5001	Salaries	130,273	71,280	71,282		71,282
010-5-06-5002	Overtime	462	960	960		960
010-5-06-5010	Social Security	8,044	4,480	4,479		4,479
010-5-06-5011	Medicare	1,881	1,050	1,048		1,048
010-5-06-5012	Health Insurance	49,882	38,585	36,951	5,543	42,494
010-5-06-5013	KPERS/KP&F	14,383	7,110	7,000		7,000
010-5-06-5014	Unemployment	820	960	961		961
010-5-06-5015	Group Life Insurance	172	125	120		120
010-5-06-5016	Training	910		500		500
010-5-06-5018	Workers Comp	6,520	5,895	6,088		6,088
	TOTAL PERSONNEL	**213,347**	**130,445**	**129,389**		**134,932**
CONTRACTUAL SERVICES						
010-5-06-5111	Contractual Services	7,564	5,935	6,500		6,500
010-5-06-5139	Animal Care	3,853	5,900	4,500		4,500
010-5-06-5120	Telecommunications	1,153	765	1,200		1,200
010-5-06-5125	Insurance	2,867	2,070	1,929		1,929
010-5-06-5126	Repair & Maintenance	14	535	535		535
010-5-06-5127	IT Maintenance Contract	3,154	2,065	2,065		2,065
010-5-06-5129	Vehicle Repair	528	865	865		865
010-5-06-5135	Copier	252	70	300		300
010-5-06-5136	Memberships & Subscriptions	345	535	400		400
010-5-06-5137	Publication Fees	247	1,100	500		500
010-5-06-5199	Misc. - Contractual		800	500		500
	TOTAL CONTRACTUAL SERVICES	**19,978**	**20,640**	**19,294**		**19,294**
COMMODITIES						
010-5-06-5200	Vehicle Fuel	2,830	2,295	3,000		3,000
010-5-06-5221	Postage	1,569		2,000		2,000
010-5-06-5222	Uniforms	1,796	1,800	1,800		1,800
010-5-06-5223	Misc. Supplies	827	1,135	1,135		1,135
010-5-06-5224	Office Supplies	770	1,070	1,070		1,070
010-5-06-5299	Misc. Commodities	2				-
	TOTAL COMMODITIES	**7,793**	**6,300**	**9,005**		**9,005**
CAPITAL OUTLAY						
010-5-06-5301	Capital Outlay	312	250	300		300
010-5-06-5303	Computer		-	-		-
010-5-06-5331	Contingency Reserve	14,255	9,505	12,648		12,648
	TOTAL CAPITAL OUTLAY	**14,567**	**9,755**	**12,948**		**12,948**
TRANSFERS						
010-5-06-5901	Transfer to CEF Fund	7,000	4,665	5,000		5,000
	TOTAL TRANSFERS	7,000	**4,665**	**5,000**		5,000
TOTAL EXPENDITURES		**262,685**	**171,805**	**175,636**	**5,543**	**181,179**

Note: For 2013 Building Inspection was part of the actual expenses.

GENERAL FUND - COMMUNITY BUILDING EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
CONTRACTUAL SERVICES						
010-5-27-5111	Contractual Services	2,708	2,000	2,000	-	2,000
010-5-27-5120	Telecommunications		50	50	-	50
010-5-27-5122	Utilities	1,619	2,000	2,000	-	2,000
010-5-27-5125	Insurance	812	880	775	-	880
010-5-27-5126	Repair & Maintenance	358	940	940	-	940
	TOTAL CONTRACTUAL SERVICES	5,498	**5,870**	**5,765**	**-**	**5,870**
COMMODITIES						
010-5-27-5223	Misc. Supplies	1,034	500	500	-	500
	TOTAL COMMODITIES	1,034	**500**	**500**	**-**	**500**
CAPITAL OUTLAY						
010-27-5301	Capital Outlay		500	500	-	500
	TOTAL CAPITAL OUTLAY	0	**500**	**500**	**-**	**500**
TRANSFERS						
010-5-27-5901	Transfer to CEF Fund	500	500	500	-	500
	TOTAL TRANSFERS	500	**500**	**500**	**-**	**500**
TOTAL EXPENDITURES		**7,032**	**7,370**	**7,265**	**-**	**7,370**

GENERAL FUND - COURT EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-02-5001	Salaries	116,013	124,885	124,025		124,025
010-5-02-5002	Overtime	906	2,635	3,101		3,101
010-5-02-5010	Social Security	5,749	6,045	5,871		5,871
010-5-02-5011	Medicare	1,344	1,415	1,520		1,520
010-5-02-5012	Health Insurance	25,345	30,465	38,286	5,743	44,029
010-5-02-5013	KPERS/KP&F	5,493	9,765	6,556		6,556
010-5-02-5014	Unemployment	390	1,300	867		867
010-5-02-5015	Group Life Insurance	88	105	120		120
010-5-02-5018	Workers Comp	233	185	233		233
	TOTAL PERSONNEL	155,561	**176,800**	**180,579**		**186,322**
CONTRACTUAL SERVICES						
010-5-02-5111	Contractual Services	4,512	4,500	4,500		4,500
010-5-02-5113	Attorney Fees/Legal Services	18,155	22,300	20,000		20,000
010-5-02-5120	Telecommunications	366	750	400		400
010-5-02-5125	Insurance	155	170	222		222
010-5-02-5126	Repair & Maintenance	114	250	150		150
010-5-02-5127	IT Maintenance Contract	3,313	2,900	2,900		2,900
010-5-02-5136	Dues & Subscriptions	175	200	200		200
010-5-02-5150	Witness Fees	30	50	50		50
010-5-02-5158	Jail Fees	59,166	81,385	70,000		70,000
010-5-02-5199	Misc. - Contractual	35	660	660		660
	TOTAL CONTRACTUAL SERVICES	86,021	**112,915**	**99,082**		**99,082**
COMMODITIES						
010-5-02-5221	Postage	425	500	500		500
010-5-02-5223	Misc. Supplies	371	500	500		500
010-5-02-5224	Office Supplies	854	1,000	500		500
010-5-02-5299	Misc. Commodities	57				-
	TOTAL COMMODITIES	1,707	**1,500**	**1,500**		**1,500**
CAPITAL OUTLAY						
010-5-02-5301	Capital Outlay		1,000	1,000		1,000
010-5-02-5331	Contingency Reserve	14,255	14,255	14,255		14,255
	TOTAL CAPITAL OUTLAY	14,255	**15,255**	**15,255**		15,255
TOTAL EXPENDITURES		**257,544**	**306,470**	**296,416**	**5,743**	**302,159**

GENERAL FUND - GOVERNING BODY EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-03-5001	Salaries	43,630	44,680	44,680		44,680
010-5-03-5010	Social Security	2,792	2,770	2,770		2,770
010-5-03-5011	Medicare	653	650	650		650
010-5-03-5014	Unemployment	0	595	595		595
010-5-03-5016	Training	2,472	2,510	2,510		2,510
010-5-03-5018	Workers Comp	90	85	85		85
010-5-03-5025	Leave Accrual Payouts	78,317	15,000	15,000		15,000
	TOTAL PERSONNEL	127,954	**66,290**	**66,290**		**66,290**
CONTRACTUAL SERVICES						
010-5-03-5111	Contractual Services	7,803	5,000	5,000		5,000
010-5-03-5113	Attorney Fees	311				
010-5-03-5105	Show Booth			3,000		3,000
010-5-03-5120	Telecommunications	162	1,200	1,200		1,200
010-5-03-5125	Insurance	3,744	4,045	3,447		3,447
010-5-03-5126	Repair & Maintenance	885		1,000		1,000
010-5-03-5127	IT Repair & Maint. Contract	1,957		1,000		1,000
010-5-03-5155	Channel 7	20,477	20,000	25,000		25,000
010-5-03-5156	Special Events(4th of July)	4,930	10,000	10,000		10,000
010-5-03-5136	Memberships & Subscriptions	1,627	5,000	1,800		1,800
010-5-03-5137	Publication Fees	10,219	9,000	10,300		10,300
010-5-03-5138	Election Expense	1,415	3,000	3,000		3,000
010-5-03-5159	Meetings & Recognitions	3,077	1,000	3,500		3,500
010-5-03-5109	Housing Incentive	0	50,000	50,000		50,000
010-5-03-5180	Promotion					
010-5-03-5190	Lot Maintance			6,000		6,000
010-5-03-5197	Real Estate Taxes	1,710	20,000	6,000		6,000
010-5-03-5199	Misc. - Contractual	1,934	4,700	15,000		15,000
	TOTAL CONTRACTUAL SERVICES	**60,249**	**132,945**	**145,247**		**145,247**
COMMODITIES						
010-5-03-5200	Vehicle Fuel	0		200		200
010-5-03-5223	Misc. Supplies	652	500	500		500
010-5-03-5224	Office Supplies	294	800	600		600
010-5-03-5299	Misc. Commodities	184				-
	TOTAL COMMODITIES	**1,130**	**1,300**	**1,300**		**1,300**
CAPITAL OUTLAY						
010-5-03-5303	Computer	1,232	1,000	1,000		1,000
010-5-03-5331	Contingency Reserve	45,660	45,660	19,375		19,375
	TOTAL CAPITAL OUTLAY	**46,892**	**46,660**	**20,375**		**20,375**
TRANSFERS						
010-5-03-5900	Transfer to CIP Fund	10,600	10,600	4,600		4,600
	TOTAL TRANSFERS	10,600	**10,600**	**4,600**		**4,600**
~~**TOTAL EXPENDITURES**~~		~~**246,825**~~	~~**257,795**~~	~~**237,812**~~		~~**237,812**~~

GENERAL FUND - HUMAN RESOURCES EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-04-5001	Salaries	55,434	56,815	57,886		57,886
010-5-04-5010	Social Security	3,364	3,525	3,589		3,589
010-5-04-5011	Medicare	787	825	839		839
010-5-04-5012	Health Insurance	22,419	26,400	28,047	4,207	32,254
010-5-04-5013	KPERS/KP&F	4,968	5,590	5,609		5,609
010-5-04-5014	Unemployment	348	570	569		569
010-5-04-5015	Group Life Insurance	60	65	60		60
010-5-04-5016	Training			500		500
010-5-04-5018	Workers Comp	121	110	121		121
	TOTAL PERSONNEL	**87,501**	**93,900**	**97,220**		**101,427**
CONTRACTUAL SERVICES						
010-5-04-5111	Contractual Services	0	500	500		500
010-5-04-5120	Telecommunications	0	600	600		600
010-5-04-5125	Insurance	1,414	1,530	1,184		1,184
010-5-04-5127	It Repairs & Maint Contract	54		100		100
010-5-04-5130	Newspaper Ads	0				-
010-5-04-5131	Background Checks	0				-
010-5-04-5136	Membership & Subscriptions	225	500	500		500
010-5-04-5199	Misc. - Contractual	0	955	955		955
	TOTAL CONTRACTUAL SERVICES	**1,693**	**4,085**	**3,839**		**3,839**
COMMODITIES						
010-5-04-5221	Postage	25				-
010-5-04-5223	Misc. Supplies	2	500	150		150
010-5-04-5224	Office Supplies	37	600	100		100
010-5-04-5299	Misc. Commodities	313		300		300
	TOTAL COMMODITIES	**378**	**1,100**	**550**		**550**
CAPITAL OUTLAY						
010-5-04-5301	Capital Outlay	0	500	500		500
010-5-04-5331	Contingency Reserve	1,170	1,170	7,717		7,717
	TOTAL CAPITAL OUTLAY	**1,170**	**1,670**	**8,217**		**8,217**
REIMBURSEMENTS						
010-5-04-5352	Mileage Reimbusement	0	300	300		300
	TOTAL REIMBUSEMENTS	**0**	**300**	**300**		300
TOTAL EXPENDITURES		**90,741**	**101,055**	**110,126**	**4,207**	**114,333**

BUDGET NOTE: Newspaper ads and background checks will be charged to the individual Departments who are hiring.

GENERAL FUND - LEGAL EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-07-5001	Salaries	44,054	45,140	45,136		45,136
010-5-07-5010	Social Security	2,732	2,800	2,798		2,798
010-5-07-5011	Medicare	639	655	654		654
010-5-07-5013	KPERS/KP&F	3,947	4,440	4,374		4,374
010-5-07-5014	Unemployment	277	600	600		600
010-5-07-5016	Workers Comp	141	125	141		141
010-5-07-5018	Training	65	1,000	1,000		1,000
	TOTAL PERSONNEL	51,855	**54,760**	**54,703**		**54,703**
CONTRACTUAL SERVICES						
010-05-07-5113	Attorney Fees					
010-5-07-5127	Repair & Maintenance		-	-		
010-5-07-5127	IT Maintenance Contract	18	200	200		200
010-5-07-5136	Membership & Subscriptions	35	250	250		250
010-5-07-5199	Misc. - Contractual		500	500		500
	TOTAL CONTRACTUAL SERVICES	**53**	**950**	**950**		**950**
COMMODITIES						
010-5-07-5223	Misc. Supplies		500	500		500
010-5-07-5224	Office Supplies	**136**	100	100		100
010-5-07-5299	Misc. Commodities					
	TOTAL COMMODITIES	136	**600**	**600**		**600**
CAPITAL OUTLAY						
010-5-07-5301	Capital Outlay		500	6,193		6,193
010-5-07-5301	Contingency Reserve	10,705	10,705	5,012		5,012
	TOTAL CAPITAL OUTLAY	10,705	**11,205**	**11,205**		11,205
TRANSFERS						
TOTAL EXPENDITURES		**62,749**	**67,515**	**67,458**	-	**67,458**

GENERAL FUND - MAINTENANCE EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 ADJUSTED BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-23-5001	Salaries	68,214	72,510	72,510		72,510
010-5-23-5002	Overtime	135	1,000	1,000		1,000
010-5-23-5010	Social Security	1,395	4,560	4,560		4,560
010-5-23-5011	Medicare	1,028	1,065	1,065		1,065
010-5-23-5012	Health Insurance	37,593	44,680	44,680	6,702	51,382
010-5-23-5013	KPERS/KP&F	6,064	7,160	7,160		7,160
010-5-23-5014	Unemployment	445	980	980		980
010-5-23-5015	Group Life Insurance	106	110	110		110
010-5-23-5018	Workers Comp	1,538	3,815	1,538		1,538
	TOTAL PERSONNEL	**116,518**	**135,880**	**133,603**		**140,305**
CONTRACTUAL SERVICES						
010-5-23-5111	Contractual Services	1,247	1,700	1,700		1,700
010-5-23-5120	Telecommunications	811	550	850		850
010-5-23-5122	Utilities	6,871	7,415	7,415		7,415
010-5-23-5125	Insurance	2,268	2,450	2,495		2,495
010-5-23-5126	Repair & Maintenance	3,252	2,315	3,500		3,500
010-5-23-5129	Vehicle Repair	2,193	1,000	1,500		1,500
010-5-23-5199	Misc. - Contractual	0	500	500		500
	TOTAL CONTRACTUAL SERVICES	**16,642**	**15,930**	**17,960**		**17,960**
COMMODITIES						
010-5-23-5200	Vehicle Fuel	675	1,065	1,065		1,065
010-5-23-5222	Unform	237				-
010-5-23-5223	Misc. Supplies	5,314	4,800	4,800		4,800
010-5-23-5224	Office Supplies	225		225		225
010-5-23-5299	Misc. Commodities	0				
	TOTAL COMMODITIES	6,451	**5,865**	**6,090**		6,090
CAPITAL OUTLAY						
010-5-23-5301	Capital Outlay	6,340	3,500	3,500		3,500
010-5-23-5331	Contingency Reserve	5,050	5,050	12,329		12,329
	TOTAL CAPITAL OUTLAY	**11,390**	**8,550**	**15,829**		**15,829**
REIMBURSEMENTS						
010-5-23-5351	Reimbursed Expenses	(47,897)	(55,025)	(55,025)		(55,025)
	TOTAL REIMBUSEMENTS	**(47,897)**	**(55,025)**	**(55,025)**		**(55,025)**
TRANSFERS						
010-5-23-5901	Transfer to CEF Fund	2,000	2,000	2,000		2,000
	TOTAL TRANSFERS	2,000	**2,000**	**2,000**		2,000
TOTAL EXPENDITURES		**105,103**	**168,225**	**120,457**	**6,702**	**127,159**

GENERAL FUND - PARKS EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 ADJUSTED BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-25-5001	Salaries	132,654	130,240	130,240		130,240
010-5-25-5002	Overtime	1,769	2,960	2,960		2,960
010-5-25-5010	Social Security	8,582	8,260	8,260		8,260
010-5-25-5011	Medicare	2,007	1,930	1,930		1,930
010-5-25-5012	Health Insurance	52,616	61,940	61,940	9,291	71,231
010-5-25-5013	KPERS/KP&F	10,755	12,245	12,245		12,245
010-5-25-5014	Unemployment	922	1,775	1,775		1,775
010-5-25-5015	Group Life Insurance	172	185	185		185
010-5-25-5018	Workers Comp	5,242	4,925	4,601		4,601
010-5-25-5016	Training	725	500	500		500
	TOTAL PERSONNEL	**215,444**	**224,960**	**224,636**		**233,927**
CONTRACTUAL SERVICES						
010-5-25-5111	Contractual Services	14,981	7,000	10,500		10,500
010-5-25-5117	Internet	132				-
010-5-25-5120	Telecommunications	1,300	3,800	1,300		1,300
010-5-25-5122	Utilities	10,754	7,135	10,135		10,135
010-5-25-5125	Insurance	13,996	15,120	12,403		12,403
010-5-25-5126	Repair & Maintenance	10,841	9,510	9,510		9,510
010-5-25-5127	IT Maintenance Contract	1,385	1,350	1,350		1,350
010-5-25-5129	Vehicle Repair	4,244	2,000	2,000		2,000
010-5-25-5135	Copier Expense	63				-
010-5-25-5199	Misc. - Contractual	251	1,000	1,000		1,000
	TOTAL CONTRACTUAL SERVICES	**57,948**	**46,915**	**48,198**		**48,198**
COMMODITIES						
010-5-25-5200	Vehicle Fuel	6,684	6,410	6,410		6,410
010-5-25-5222	Uniforms	144	2,000	1,000		1,000
010-5-25-5223	Misc. Supplies	8,263	6,000	8,000		8,000
010-5-25-5224	Office Supplies	128				-
010-5-25-5299	Misc. - Commodities	110	2,500	500		500
	TOTAL COMMODITIES	**15,329**	**16,910**	**15,910**		**15,910**
CAPITAL OUTLAY						
010-5-25-5301	Capital Outlay	448	6,200	3,200		3,200
010-5-25-5302	Capital Outlay ADA					
010-5-25-5303	Computer					
010-5-25-5331	Contingency Reserve	31,365	31,365	24,222		24,222
	TOTAL CAPITAL OUTLAY	**31,813**	**37,565**	**27,422**		**27,422**
TRANSFERS						
010-5-30-5900	Transfer to CIP Fund	10,600	10,600	-		-
	Transfer to CEF Fund			5,000		5,000
	TOTAL TRANSFERS	0	-	**5,000**		**5,000**
TOTAL EXPENDITURES		**320,533**	**326,350**	**321,166**	**9,291**	**330,457**

GENERAL FUND - PARK & REC & TREE BOARD EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
CONTRACTUAL SERVICES						
010-5-24-5111	Contract Services	1,519		2,000		2,000
010-5-24-5165	Special Events	2,927	5,000	5,000		5,000
010-5-24-5168	Tree Replacement	500	2,500	2,500		2,500
010-5-24-5167	Tree Removal	2,600	1,500	1,500		1,500
	TOTAL CONTRACTUAL SERVICE	**7,546**	**9,000**	**11,000**		**11,000**
COMMODITIES						
010-5-24-5299	Misc. - Commodities	21	100	100		100
	TOTAL COMMODITIES	**21**	**100**	**100**		**100**
CAPITAL OUTLAY						
010-5-24-5320	Capital Outlay - Parks		10,000	12,500		12,500
010-5-24-5321	Capital Outlay - Pool		2,000	-		-
010-5-24-5322	Capital Outay - Com. Bldg.		500	-		-
010-5-24-5331	Contingency Reserve	4,000	4,000	1,902		1,902
	TOTAL CAPITAL OUTLAY	**4,000**	**16,500**	**14,402**		**14,402**
REIMBURSEMENTS						
TOTAL EXPENDITURES		**11,567**	**25,600**	**25,502**	**-**	**25,502**

Budget Notes 2015

SPECIAL EVENTS

Fishing Derby	$ 600.00
Ice Cream Social	$ 500.00
Fall Festial	$ 1,200.00
Arbor Day	$ 600.00
4th of July Float	$ 800.00
Other Non-specified	$ 1,300.00
TOTAL	**$ 5,000.00**

CAPITAL OUTLAY

Community Bldg. Upgrade	$ 3,000.00
Playground Primrose Park	$ 5,000.00
Other Non-specified	$ 6,402.00
TOTAL	**$14,402.00**

GENERAL FUND - PLANNING & ZONING EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-10-5001	Salaries	40,505	40,290	41,496		41,496
010-5-10-5002	Overtime	2,550	500	500		500
010-5-10-5010	Social Security	596	3,080	2,573		2,573
010-5-10-5011	Medicare	569	645	602		602
010-5-10-5012	Health Insurance	8,332	7,900	8,904	1,336	10,240
010-5-10-5013	KPERS/KP&F	3,634	3,600	4,021		4,021
010-5-10-5014	Unemployment	254	240	1,772		1,772
010-5-10-5015	Group Life Insurance	16	25	174		174
010-5-10-5018	Workers Comp	83	80	83		83
	TOTAL PERSONNEL	**56,539**	**56,360**	**60,125**	**1,336**	**61,461**
CONTRACTUAL SERVICES						
010-5-10-5111	Contractual Services	200	2,000	2,000	-	2,000
01095-10-5114	Engineering Fees	580		500		
010-5-10-5126	Repair & Maintenance		200	-	-	-
010-5-10-5127	IT Maintenance Contract	1,019	225	500	-	500
010-5-10-5137	Publication Fees	677	2,500	1,500	-	1,500
010-5-10-5140	Map Updating (Software)			1,000		
010-5-10-5199	Misc. - Contractual	279	2,990	2,000	-	2,000
	TOTAL CONTRACTUAL SERVICES	**2,756**	**7,915**	**7,500**	**-**	**7,500**
COMMODITIES						
010-5-10-5221	Postage	677		800		
010-5-10-5223	Misc. Supplies	79	500	200	-	200
010-5-10-5224	Office Supplies	473	2,000	500	-	500
010-5-10-5299	Misc. Commodities	405		500		
	TOTAL COMMODITIES	**1,634**	**2,500**	**2,000**	**-**	**2,000**
CAPITAL OUTLAY						
010-5-10-5303	Computer					
010-5-10-5331	Contingency Reserve	2,855	2,855	5,468	-	5,468
	TOTAL CAPITAL OUTLAY	2,855	**2,855**	**5,468**	**-**	**5,468**
REIMBURSEMENTS						
010-5-10-5352	Reimbursed Expenses	12	200	200	-	200
	TOTAL REIMBUSEMENTS	12	**200**	**200**	**-**	**200**
TOTAL EXPENDITURES		**63,797**	**69,830**	**75,293**	**1,336**	**76,628**

GENERAL FUND - POLICE EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-05-5001	Salaries	724,981	780,120	760,344		760,344
010-5-05-5002	Overtime	59,652	46,350	48,679		48,679
010-5-05-5010	Social Security	48,704	51,700	50,510		50,510
010-5-05-5011	Medicare	11,390	12,090	11,813		11,813
010-5-05-5012	Health Insurance	308,987	414,290	450,086	67,513	517,599
010-5-05-5013	KPERS/KP&F	120,797	143,935	142,010		142,010
010-5-05-5014	Unemployment	5,303	11,120	10,772		10,772
010-5-05-5015	Group Life Insurance	912	1,090	1,124		1,124
010-5-05-5017	Workers Comp	18,583	23,325	18,583		18,583
010-5-05-5018	Training (Firearms)	3,560	8,800	8,800		8,800
	TOTAL PERSONNEL	**1,302,869**	**1,492,820**	**1,502,721**		**1,570,234**
CONTRACTUAL SERVICES						
010-5-05-5111	Contractual Services	7,328	3,200	5,400	-	5,400
010-5-05-5120	Telecommunications	6,411	9,000	12,000	-	12,000
010-5-05-5125	Insurance	25,270	27,980	23,267	-	23,267
010-5-05-5126	Repair & Maintenance	3,704	3,000	4,500	-	4,500
010-5-05-5127	IT Maintenance Contract	2,676	1,600	3,200	-	3,200
010-5-05-5129	Vehicle Repair	12,425	10,000	13,000	-	13,000
010-5-05-5135	Copier Expense	375		600		600
010-5-05-5136	Membership & Subscriptions	510	1,000	1,000	-	1,000
010-5-05-5199	Misc. - Contractual	2,574	6,400	3,000	-	3,000
	TOTAL CONTRACTUAL SERVICES	**61,273**	**62,180**	**65,967**	**-**	**65,967**
COMMODITIES						
010-5-05-5200	Vehicle Fuel	35,678	59,270	54,580	-	54,580
010-5-05-5221	Postage	961		1,100		1,100
010-5-05-5222	Officer Uniforms	22,305	17,000	17,000	-	17,000
010-5-05-5229	Reserve Officer Uniforms	834		1,500		1,500
010-5-05-5223	Supplies	7,003	4,500	7,500	-	7,500
010-5-05-5224	Office Supplies	7,265	3,500	8,000	-	8,000
010-5-05-5226	Officer Supplies	1,960		2,200		2,200
010-5-05-5228	Reserve Officer Supplies	0		500		500
010-5-05-5299	Misc. - Commodities	1,128	1,000	1,400	-	1,400
	TOTAL COMMODITIES	**77,134**	**85,270**	**93,780**	**-**	**93,780**
CAPITAL OUTLAY						
010-5-05-5301	Capital Outlay	648				
010-5-05-5302	Equipment	8,301	11,760	23,727	-	23,727
010-5-05-5303	Office Computers	3,741	1,000	10,400	-	10,400
010-5-05-5305	Car Computers					-
010-5-05-5307	Video Cameras			9,000		9,000
010-5-05-5310	Patrol Cars			54,000		54,000
010-5-05-5331	Contingency Reserve	108,350	108,350	132,983	-	132,983
	TOTAL CAPITAL OUTLAY	**121,040**	**121,110**	**230,110**	**-**	**230,110**
TRANSFERS						
	Transfer to CEF Fund	36,000	36,000	4,966	-	4,966
	TOTAL TRANSFERS	**36,000**	**36,000**	**4,966**	**-**	**4,966**
REIMBURSEMENTS						
010-5-05-5353	Reimbursements	(8,014)				
	TOTAL REIMBURSEMENTS	**(8,014)**	**0**	**0**		**0**
TOTAL EXPENDITURES		**1,590,302**	**1,797,380**	**1,897,544**	**67,513**	**1,965,057**

GENERAL FUND - POOL EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
CONTRACTUAL SERVICES						
010-5-26-5111	Contracted Services	687				-
010-5-26-5120	Telecommunications	736	700	700		700
010-5-26-5122	Utilities	541	600	600		600
010-5-26-5125	Insurance	2,059	2,225	2,140		2,140
010-5-26-5126	Repair & Maintenance	26				
	TOTAL CONTRACTUAL SERVICES	**4,049**	**3,525**	**3,440**		**3,440**
CAPITAL OUTLAY						
010-5-26-5331	Contingency Reserve	4,000	4,000	-		-
	TOTAL CAPITAL OUTLAY	4,000	**4,000**	-		-
TOTAL EXPENDITURES		8,049	**7,525**	**3,440**	-	**3,440**

GENERAL FUND - PRIDE COMMUNITY BUILDING EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
CONTRACTUAL SERVICES						
010-5-12-5111	Contractual Services	399	400	400		400
010-5-12-5122	Utilities	2,376	3,100	3,100		3,100
010-5-12-5125	Insurance	1,024	1,105	1,001		1,001
010-5-12-5126	Repair & Maintenance	86	330	330		330
	TOTAL CONTRACTUAL SERVICES	**3,885**	**4,935**	**4,831**		**4,831**
COMMODITIES						
010-5-12-5223	Misc. Supplies	202	200	200		200
010-5-12-5299	Misc. Commodities					-
	TOTAL COMMODITIES	**202**	**200**	**200**		**200**
TOTAL EXPENDITURES		**4,087**	**5,135**	**5,031**		**5,031**

GENERAL FUND - SENIOR CENTER EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-13-5001	Salaries	32,911	33,800	33,800		33,800
010-5-13-5010	Social Security	2,086	2,095	2,095		2,095
010-5-13-5011	Medicare	488	490	490		490
010-5-13-5012	Health Insurance	15,291	20,310	20,310	3,047	23,357
010-5-13-5013	KPERS/KP&F	2,889	3,325	3,325		3,325
010-5-13-5014	Unemployment	207	450	450		450
010-5-13-5015	Group Life Insurance	60	65	65		65
010-5-13-5018	Workers Comp	56	65	56		56
010-5-13-5016	Training	68	500	500		500
	TOTAL PERSONNEL	**54,055**	**61,100**	**61,091**		**64,138**
CONTRACTUAL SERVICES						
010-5-13-5111	Contractual Services	3,519	3,700	3,700		3,700
010-5-13-5117	Internet	549		600		600
010-5-13-5120	Telecommunications	838	1,150	1,150		1,150
010-5-13-5122	Utilities	5,479	6,500	6,500		6,500
010-5-13-5125	Insurance	2,296	2,480	2,360		2,360
010-5-13-5126	Repair & Maintenance	979	3,200	3,200		3,200
010-5-13-5127	IT Repair & Maint. Agreement	38		500		500
010-5-13-5135	Copier Expense	471		600		600
010-5-13-5199	Misc. - Contractual	210	1,355	500		500
	TOTAL CONTRACTUAL SERVICES	**14,380**	**18,385**	**19,110**		**19,110**
COMMODITIES						
010-5-13-5221	Postage	2,256		2,500		2,500
010-5-13-5223	Misc. Supplies	1,495	2,500	1,500		1,500
010-5-13-5224	Office Supplies	395	1,400	600		600
010-5-13-5299	Misc. Commodities	293		300		300
	TOTAL COMMODITIES	**4,439**	**3,900**	**4,900**		**4,900**
CAPITAL OUTLAY						
010-5-13-5301	Capital Outlay		1,000	1,000		1,000
010-5-13-5303	Computer		-	-		-
	TOTAL CAPITAL OUTLAY	**0**	**1,000**	**1,000**		**1,000**
REIMBURSEMENTS						
010-5-13-5352	Mileage Reimbursement	892	1,100	1,000		1,000
010-5-13-5354	Meals Reimbursement	170		200		200
	TOTAL REIMBUSEMENTS	**1,062**	**1,100**	**1,200**		1,200
TOTAL EXPENDITURES		**73,935**	**85,485**	**87,301**	**3,047**	**90,348**

GENERAL FUND - STREETS EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 ADJUSTED BUDGET	2015 BUDGET REQUEST	ADJ.	2015 FINAL BUDGET
PERSONNEL						
010-5-30-5001	Salaries	120,638	122,630	122,630		122,630
010-5-30-5002	Overtime	5,067	2,635	2,635		2,635
010-5-30-5010	Social Security	7,867	7,765	7,765		7,765
010-5-30-5011	Medicare	1,840	1,815	1,815		1,815
010-5-30-5012	Health Insurance	42,117	45,695	45,695	6,854	52,549
010-5-30-5013	KPERS/KP&F	10,161	11,480	11,480		11,480
010-5-30-5014	Unemployment	788	1,665	1,665		1,665
010-5-30-5015	Group Life Insurance	154	165	165		165
010-5-30-5018	Workers Comp	10,160	9,690	10,160		10,160
010-5-30-5016	Training	256	500	500		500
	TOTAL PERSONNEL	**199,047**	**204,040**	**204,510**		**211,364**
CONTRACTUAL SERVICES						
010-5-30-5111	Contractual Services	8,299	27,810	30,000		30,000
010-5-30-5117	Internet	132				-
010-5-30-5120	Telecommunications	1,296	1,600	1,600		1,600
010-5-30-5122	Utilities	11,891	7,135	12,500		12,500
010-5-30-5123	Street Lights	69,127	76,250	76,250		76,250
010-5-30-5125	Insurance	16,226	17,640	17,240		17,240
010-5-30-5126	Repair & Maintenance	14,984	5,000	5,000		5,000
010-5-30-5127	IT Maintenance Contract	1,400	1,350	1,350		1,350
010-5-30-5129	Vehicle Repair	8,346	3,000	3,000		3,000
010-5-30-5135	Copier Expense	63		100		100
010-5-30-5199	Misc. - Contractual	1,344	500	500		500
	TOTAL CONTRACTUAL SERVICES	**133,108**	**140,285**	**147,540**		**147,540**
COMMODITIES						
010-5-30-5200	Vehicle Fuel	23,109	21,685	25,000		25,000
010-5-30-5222	Uniforms	530	2,000	2,000		2,000
010-5-30-5223	Misc. Supplies	18,668	8,000	12,000		12,000
010-5-30-5224	Office Supplies	57		100		100
010-5-30-5299	Misc Commodities	1,036		2,000		2,000
	TOTAL COMMODITIES	**43,399**	**31,685**	**41,100**		**41,100**
CAPITAL OUTLAY						
010-5-30-5301	Capital Outlay	3,124	12,600	12,600		12,600
010-5-30-5307	Drainage		20,000	20,000		20,000
010-5-30-5331	Contingency Reserve	34,215	34,215	32,934		32,934
	TOTAL CAPITAL OUTLAY	**37,339**	**66,815**	**65,534**		65,534
010-5-30-5351	Reimbursed Expenses	(140)				
	TOTAL REIMBUSEMENTS	**(140)**	-	-	-	-
TRANSFERS						
010-5-30-5900	Transfer to CIP Fund	10,600	10,600	3,600		3,600
	Transfer to CEF Fund			7,000		7,000
	TOTAL TRANSFERS	0	-	**10,600**		**10,600**
TAL EXPENDITURES		**412,753**	**442,825**	**469,284**	**6,854**	**476,138**

2015 BUDGET

UTILITY FUNDS

UTILITY FUND - WATER DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		2013 ACTUAL	2014 BUDGET	2015 BUDGET	+/- ADJUST	2015 BUDGET
PERSONNEL						
600-5-60-5001	Salaries	143,195	151,200	151,200		151,200
600-5-60-5002	Overtime	2,913	1,635	1,635		1,635
600-5-60-5010	Social Security	9,718	9,475	9,475		9,475
600-5-60-5011	Medicare	2,273	2,215	2,215		2,215
600-5-60-5012	Health Insurance	45,449	71,080	71,080	$ 10,662	81,742
600-5-60-5013	KPERS	11,815	13,145	13,145		13,145
600-5-60-5014	Unemployment	1,039	2,035	2,035		2,035
600-5-60-5015	Group Life Insurance	140	195	195		195
600-5-60-5018	Workers Comp	5,153	6,000	6,000		6,000
600-5-60-5016	Training	259	1,000	1,000		1,000
	TOTAL PERSONNEL	**221,952**	**257,980**	**257,980**	**$ 10,662**	**268,642**
CONTRACTUAL SERVICES						
600-5-60-5111	Contractual Services	14,351	25,000	25,000		25,000
600-5-60-5130	CCUA Operation & Maintenance	332,009	390,000	390,000		390,000
600-5-60-5131	CCUA Water Contingency	3,000	9,000	9,000		9,000
600-5-60-5113	Auditor Fees	1,000	1,000	1,000		1,000
600-5-60-5117	Internet	301				-
600-5-60-5120	Telecommunications	1,001	2,000	2,000		2,000
600-5-60-5122	Utilities	7,537	14,000	14,000		14,000
600-5-60-5125	Insurance	20,898	20,900	20,900		20,900
600-5-60-5126	Repair & Maintenance	20,491	10,000	10,000		10,000
600-5-60-5127	IT Repairs & Maintenance	5,137	5,400	5,400		5,400
600-5-60-5129	Vehicle Repair	6,470	3,500	3,500		3,500
600-5-60-5132	Clean Drinking Water Fee	7,804	9,500	9,500		9,500
600-5-60-5133	Bad Debt Expense	10,043	4,000	4,000		4,000
600-5-60-5134	Testing	576	2,000	2,000		2,000
600-5-60-5135	Copier	63	100	100		100
600-5-60-5199	Dues & Subscriptions	2,885	2,550	2,550		2,550
600-5-60-5137	Publication Fees	-				-
600-5-60-5193	Depreciation Expense	-				-
600-5-60-5196	Cash Over/Short	(40)				-
600-5-60-5197	Property Taxes	1,715	2,300	2,300		2,300
600-5-60-5198	Meter Deposit Interest	179	540	540		540
600-5-60-5199	Misc. - Contractual	875	3,000	3,000		3,000
	TOTAL CONTRACTUAL SERVICES	**436,294**	**504,790**	**504,790**	**0**	**504,790**
COMMODITIES						
600-5-60-5200	Vehicle Fuel	41,304	10,335	10,335		10,335
600-5-60-5221	Postage	10,893				-
600-5-60-5222	Uniforms	185	250	250		250
600-5-60-5223	Misc. Supplies	30,411	30,000	30,000		30,000
600-5-60-5224	Office Supplies	1,289	13,000	13,000		13,000
600-5-60-5225	Water Purchases - Wichita	104,280	180,000	180,000		180,000
600-5-60-5299	Misc. - Commodities	473	-	-		-
	TOTAL COMMODITIES	**188,835**	**233,585**	**233,585**	**0**	**233,585**

UTILITY FUND - WATER DEPARTMENT EXPENDITURES
(Continued)

CAPITAL OUTLAY						
600-5-60-5301	Capital Outlay	5,863	20,000	20,000		20,000
600-5-60-5303	Computer	2,000	-	-		-
600-5-60-5306	Meter Replacement	10,000	10,000	10,000		10,000
600-5-60-5306	CCUA Debt Service Expense	399,932	413,230	393,888		393,888
	TOTAL CAPITAL OUTLAY	**417,795**	**443,230**	**423,888**	**0**	**423,888**
REIMBURSEMENTS						
600-5-60-5351	Maintenance Reallocation	23,949	27,515	27,515		27,515
600-5-60-5400	CCUA Trueup	*(96,662)*	*(56,000)*	*(56,000)*		*(56,000)*
	TOTAL REIMBUSEMENTS	**(72,713)**	**(28,485)**	**(28,485)**	**0**	**(28,485)**
TRANSFERS OUT						
	Transfer to Utility CIP/CEF/Impr. Fund	6,985	8,000	8,000		8,000
	Transfer to Bond & Interst Fund	85,000	25,000	-		-
	Transfer to Utility Surplus	3,055	1,080	-		-
	Transfer to General Fund	50,000	25,000	-		-
	TOTAL TRANSFERS OUT	**145,040**	**59,080**	**8,000**	**0**	8,000
TOTAL EXPENDITURES		**1,337,204**	**1,470,180**	**1,399,758**	**10,662**	**1,410,420**

UTILITY FUND - WATER DEPARTMENT SUMMARY

WATER DEPARTMENT		2013 ACTUAL	2014 BUDGET	2015 BUDGET
Beginning balance			**187,581**	**245,251**
REVENUE				
600-4-60-4528	Water Sales	1,330,454	1,425,000	1,350,000
600-4-60-4529	Late Fees	28,746	38,000	38,000
600-4-60-4530	Inspection Fees	380	1,000	1,000
600-4-60-4651	Miscellaneous Income (incl Transfer)	122,343	1,000	1,000
600-4-60-4533	Hook-on Charges	4,306	7,000	7,000
600-4-60-4535	Water Municipal Charges	3,710	3,500	3,500
600-4-60-4536	Water Transfer Fees	240	300	300
600-4-60-4537	Reconnect Charges	20,365	14,000	14,000
600-4-60-4539	Water Improvement Fees	6,250	8,000	8,000
600-4-60-4545	Water Equity Fees	14,700	19,000	19,000
600-4-60-4538	Bad Debt Collections	1,407	700	700
600-4-60-4540	Cross Connect Fees	50	350	350
600-4-60-4600	Interest	(60)	-	-
600-4-60-4700	Reimbursements	6,832	10,000	10,000
	TOTAL REVENUE	**1,539,723**	**1,527,850**	**1,452,850**
EXPENDITURES				
	Personnel	221,952	257,980	268,642
	Contractual Services	436,294	504,790	504,790
	Commodities	188,835	233,585	233,585
	Capital Outlay	417,795	443,230	423,888
	Reimbursements	(72,713)	(28,485)	(28,485)
	TOTAL EXPENDITURES	**1,337,204**	**1,411,100**	**1,402,420**
RECEIPTS OVER/(UNDER) EXPENDITURES		**202,519**	**116,750**	**50,430**
TRANSFERS OUT				
	Transfer to Utility CIP/CEF/Impr. Fund	-	8,000	8,000
	Transfer to Bond & Interst Fund	85,000	25,000	-
	Transfer to Utility Surplus	-	1,080	-
	Transfer to General Fund	-	25,000	-
	TOTAL TRANSFERS OUT	**85,000**	**59,080**	**8,000**
TOTAL EXPENDITURES INCLUDING TRANSFERS OUT				**1,410,420**
NET RECEIPTS OVER/(UNDER) EXPENDITURES		**117,519**	**57,670**	**42,430**

UTILITY FUND - SEWER DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	ADJUST	FINAL BUDGET
PERSONNEL							
600-5-70-5001	Salaries	79,750	79,346	68,935	68,935		68,935
600-5-70-5002	Overtime	1,648	1,648	3,040	3,040		3,040
600-5-70-5010	Social Security	5,142	5,142	4,460	4,460		4,460
600-5-70-5011	Medicare	1,200	1,200	1,045	1,045		1,045
600-5-70-5012	Health Insurance	28,564	37,333	34,525	34,525	5,179	39,704
600-5-70-5013	KPERS	7,096	7,096	7,050	7,050		7,050
600-5-70-5014	Unemployment	395	429	960	960		960
600-5-70-5015	Group Life Insurance	109	130	110	110		110
600-5-70-5018	Workers Comp	2,169	2,463	2,300	2,300		2,300
600-5-70-5016	Training	1,626	534	1,500	1,500		1,500
	TOTAL PERSONNEL	**127,699**	**124,235**	**123,925**	**123,925**	**5,179**	**129,104**
CONTRACTUAL SERVICES							
600-5-70-5111	Contractual Services	55,819	52,847	55,000	55,000		55,000
600-5-70-5130	CCUA Operation & Maintenance	308,797	352,461	360,000	415,203		415,203
600-5-70-5131	CCUA Contingency	6,864	3,180	8,000	8,000		8,000
600-5-70-5113	Auditor Fees	1,000	1,000	1,000	1,000		1,000
600-5-70-5120	Telecommunications	5,332	5,872	5,400	5,400		5,400
600-5-70-5122	Utilities	23,590	30,251	25,000	25,000		25,000
600-5-70-5125	Insurance	5,352	5,436	5,201	5,201		5,201
600-5-70-5126	Repair & Maintenance	10,001	13,546	11,000	11,000		11,000
600-5-70-5127	IT Repairs & Maintenance	4,261	4,967	4,300	4,300		4,300
600-5-70-5129	Vehicle Repair	24	214	1,200	1,200		1,200
	Clean Drinking Water Fee	-	-	-	-		-
600-5-70-5133	Bad Debt Expense	5,993	6,500	6,500	6,500		6,500
600-5-70-5134	Testing	-	1,500	1,500	1,500		1,500
600-5-70-5135	Copier	62	600	100	100		100
600-5-70-5199	Misc. - Contractual	487	1,000	1,000	1,000		1,000
	TOTAL CONTRACTUAL SERVICES	**427,582**	**434,400**	**485,201**	**540,404**	**-**	**540,404**
COMMODITIES							
600-5-70-5200	Vehicle Fuel	6,298	5,655	6,300	6,300		6,300
600-5-70-5221	Postage						-
600-5-70-5222	Uniforms	75	-	-	-		-
600-5-70-5223	Misc. Supplies	13,199	14,537	9,000	9,000		9,000
600-5-70-5224	Office Supplies	1,215	1,500	1,500	1,500		1,500
600-5-70-5299	Misc. Commodities		10,823				-
	TOTAL COMMODITIES	**20,787**	**8,230**	**16,800**	**16,800**	**-**	**16,800**
CAPITAL OUTLAY							
600-5-70-5301	Capital Outlay	3,618	12,000	12,000	12,000		12,000
600-5-70-5303	Computer	131	-	-	-		-
600-5-70-5306	CCUA Debt Service Expense	292,237	300,986	312,755	302,187		302,187
	TOTAL CAPITAL OUTLAY	**295,986**	**324,355**	**324,755**	**314,187**	**-**	**314,187**
REIMBURSEMENTS							
600-5-70-5351	Maintenance Reallocation	22,202	23,949	27,345	27,345		27,345
	TOTAL REIMBUSEMENTS	**22,202**	**26,720**	**27,345**	**27,345**	**-**	**27,345**
TRANSFERS							-
	Transfer to Utility CIP/CEF/Impr. Fund	25,000	-	8,000	8,000		8,000
	Transfer to Bond & Interest Fund	169,000	125,000	110,000	-		-
	Transfer to Utility Surplus	-	-	-	-		-
	Transfer to General Fund	5,000	46,752	20,000	-		-
	TOTAL TRANSFERS	**199,000**	**171,752**	**138,000**	**8,000**	**-**	**8,000**
TOTAL EXPENDITURES		**1,093,256**	**1,081,462**	**1,116,026**	**1,030,661**	**5,179**	**1,035,840**

UTILITY FUND - SEWER DEPARTMENT SUMMARY

SEWER DEPARTMENT		2012 ACTUAL	2013 ACTUAL	2014 BUDGET REQUEST	2015 BUDGET REQUEST
Beginning balance			**463,313**	**474,178**	**542,594**
REVENUE					
600-4-70-4528	Sewer Sales	1,075,105	1,069,740	1,147,742	1,147,742
600-4-70-4529	Late Fees	24,215	23,489	18,000	18,000
600-4-70-4530	Inspection Fees	1,230	600	1,200	1,200
600-4-70-4539	Sewer Improvement Fees	7,800	2,750	8,000	8,000
600-4-70-4545	Sewer Equity Fees	200	2,200	8,000	8,000
600-4-70-4651	Miscellaneous Income	-	-	-	-
600-4-70-4538	Bad Debt Collections	1,227	1,779	1,500	1,500
600-4-70-4600	Interest	-	-	-	-
	TOTAL REVENUE	**1,109,777**	**1,100,557**	**1,184,442**	**1,184,442**
EXPENDITURES					
	Personnel	127,699	124,235	123,925	129,103.75
	Contractual Services	427,582	434,400	485,201	540,404.00
	Commodities	20,787	8,230	16,800	16,800.00
	Capital Outlay	295,986	324,355	324,755	314,187.48
	Reimbursements	22,202	26,720	27,345	27,345.00
	TOTAL EXPENDITURES	**894,256**	**917,940**	**978,026**	**1,027,840**
RECEIPTS OVER/(UNDER) EXPENDITURES		**215,521**	**182,617**	**206,416**	**156,602**
TRANSFERS OUT					
	Transfer to Utility CIP/CEF/Impr. Fund	25,000	-	8,000	8000
	Transfer to Bond & Interest Fund	169,000	125,000	110,000	0
	Transfer to Utility Surplus	-	-	-	0
	Transfer to General Fund	5,000	46,752	20,000	0
	TOTAL TRANSFERS OUT	**199,000**	**171,752**	**138,000**	**8,000**
TOTAL EXPENDITURES INCLUDING TRANSFERS OUT				**1,116,026**	**1,035,840**
RECEIPTS OVER/(UNDER) EXPENDITURES		**16,521**	**10,865**	**68,416**	**148,602**

UTILITY FUND - SOLID WASTE DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES		2012 ACTUAL	2013 BUDGET	2014 BUBGET	2015 BUDGET
CONTRACTUAL SERVICES					
600-5-90-5111	Solid Waste Contracted Expense	265,202	277,621	270,000	270,000
600-5-90-5112	Recylcing Contracted Expense	110,614	120,305	115,000	115,000
600-5-90-5127	IT Repairs & Maintenance	174	300	200	200
600-5-90-5133	Bad Debt Expense	1,199	581	1,200	1,200
	TOTAL CONTRACTUAL SERVICES	**377,189**	**398,808**	**386,400**	**386,400**
COMMODITIES					
600-5-90-5221	Postage	35	40	35	35
600-5-90-5223	Misc. Supplies	-	-	-	-
600-5-90-5224	Office Supplies	666	914	700	700
600-5-90-5299	Misc. - Commodities	-	-	-	-
	TOTAL COMMODITIES	**701**	**954**	**735**	**735**
CAPITAL OUTLAY					
600-5-90-5303	Computer	131	-	250	250
	TOTAL CAPITAL OUTLAY	**131**	**-**	**250**	**250**
RECEIPTS OVER/(UNDER) EXPENDITURES		**378,021**	**399,763**	**387,385**	**387,385**
TRANSFERS					
	Transfer to General Fund	-	-	5,000	-
	TOTAL TRANSFERS	**-**	**-**	**5,000**	**-**
TOTAL EXPENDITURES		**378,021**	**399,763**	**392,385**	**387,385**
RECEIPTS OVER/(UNDER) EXPENDITURES		**(832)**	**(954)**	**(5,985)**	**(985)**

UTILITY FUND - SOLID WASTE DEPARTMENT SUMMARY

SOLID WASTE DEPARTMENT	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2015 BUDGET REQUEST
Beginning balance			**9,691**	**14,691**
REVENUE				
Recycle Revenue	110,668	111,135	111,000	111,000
Late Fees	9,014	9,263	3,500	3,500
Solid Waste Revenue	267,985	281,569	270,000	270,000
Administrative Fee	7,358	7,389	7,250	7,250
Delinquent Fees/Penalties	-	98	5,000	5,000
Miscellaneous	58	-	-	-
TOTAL REVENUE	**395,083**	**409,454**	**396,750**	**396,750**
EXPENDITURES				
Personnel	-	-	-	-
Contractual Services	377,189	398,808	386,400	386,400
Commodities	701	954	735	735
Capital Outlay	131	-	250	250
Reimbursements	-	-	-	-
TOTAL EXPENDITURES	**378,021**	**399,763**	**387,385**	**387,385**
RECEIPTS OVER/(UNDER) EXPENDITURES	**17,062**	**9,691**	**9,365**	**9,365**
TRANSFERS				
Transfer to General Fund	-	-	5,000	-
TOTAL TRANSFERS OUT	**-**	**-**	**5,000**	**-**
TOTAL EXPENDITURES INCLUDING TRANSFERS OUT			**392,385**	**387,385**
NET RECEIPTS OVER/(UNDER) EXPENDITURES	**17,062**	**9,691**	**4,365**	**9,365**

UTILITY FUND (COMBINED) 600 - SUMMARY

UTILITY FUND	2012 ACTUAL	2013 ACTUAL	2014 BUDGET REQUEST	2015 BUDGET REQUEST
Beginning Balance			**463,613**	**627,786**
REVENUE				
Water Revenue	1,572,153	1,425,000	1,527,850	1,452,850
Sewer Revenue	1,109,777	1,069,740	1,147,742	1,184,442
Solid Waste Revenue	395,084	409,454	396,750	396,750
TOTAL REVENUE	**3,077,014**	**2,904,193**	**3,072,342**	**3,034,042**
EXPENDITURES				
Water Expenditures:	732,822	1,411,100	1,391,758	1,402,420
Sewer Expenditures:	894,256	917,940	978,026	1,027,840
Solid Waste Expenditures:	378,021	399,763	387,385	387,385
TOTAL UTILITY EXPENDITURES	**2,005,099**	**2,728,803**	**2,757,169**	**2,817,645**
RECEIPTS OVER/(UNDER) EXPENDITURES	**1,071,915**	**175,390**	**315,173**	**216,397**
TRANSFERS OUT				
Transfer to Utility CIP/CEF/Impr. Fund	31,985	8,000	16,000	16,000
Transfer to Bond & Interest Fund	254,000	150,000	110,000	0
Transfer (Net) to Utility Surplus	3,055	1,080	-	0
Transfer to General Fund	55,000	71,752	25,000	0
TOTAL TRANSFER OUT	**344,040**	**230,832**	**151,000**	16,000
NET RECEIPTS OVER/(UNDER) EXPENDITURES	**727,875**	**(55,442)**	**164,173**	**200,397**

2015 BUDGET

STATE BUDGET FORMS

NOTICE OF BUDGET HEARING

2015

The governing body of
Park City
will meet on August 12, 2014 at 7:00 at City Hall, 6110 N. Hydraulic, Park City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, 6110 N. Hydraulic, Park City, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	3,729,757	25.730	4,480,815	25.907	5,020,534	1,794,517	29.826
Debt Service	3,073,086	10.764	3,075,119	10.838	4,532,066	418,447	6.955
Library	201,128	2.990	217,148	3.020	228,260	180,475	3.000
Library Employee Benefits	16,862	0.124	17,332	0.125	17,332	6,528	0.109
Special Highway	349,204		339,665		465,000		
Convention & Tourism	165,506		140,200		946,395		
Spec. Alcohol & Drug	3,123		5,300		101,370		
Special Parks & Rec.	12,507		13,000		33,317		
Police & Court Training	8,986		9,000		47,334		
B&I Ballfield Lights			1,748				
Utility Fund	2,818,428		3,035,921		3,033,645		
Non-Budgeted Funds-A	3,948,232						
Non-Budgeted Funds-B	1,127,460						
Non-Budgeted Funds-C	32,541						
Totals	15,486,820	39.608	11,335,248	39.890	14,425,253	2,399,967	39.890
Less: Transfers	1,395,961		659,928		257,001		
Net Expenditure	14,090,859		10,675,320		14,168,252		
Total Tax Levied	2,337,117		2,374,104		xxxxxxxxxxxxxxxxx		
Assessed Valuation	59,006,192		59,517,002		60,165,220		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	24,655,000		22,705,000		21,900,000		
Revenue Bonds	0		0		0		
Other	1,325,000		3,700,000		3,700,000		
Lease Purchase Principal	680		0		0		
Total	25,980,680		26,405,000		25,600,000		

*Tax rates are expressed in mills

Terry Coltrain
City Official Title: Finance Director/City Clerk

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas
We, the undersigned, officers of
Park 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 2015; and
(3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2015		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	5,020,534	1,794,517	
Debt Service	10-113	9a	4,532,066	418,447	
Library	12-1220	9a	228,260	180,475	
Library Employee Benefits	12-16,102	9b	17,332	6,528	
		9b			
Special Highway		10a	465,000		
Convention & Tourism		10a	946,395		
Spec. Alcohol & Drug		10b	101,370		
Special Parks & Rec.		10b	33,317		
Police & Court Training		10c	47,334		
B&I Ballfield Lights		10c			
Utility Fund		10d	3,033,645		
Non-Budgeted Funds-A		11a			
Non-Budgeted Funds-B		11b			
Non-Budgeted Funds-C		11c			
Totals		xxxxxx	14,425,253	2,399,967	
Notice of the vote to adopt required to be published and attached to the budget?				Yes	County Clerk's Use Only
Budget Summary		12			
Neighborhood Revitalization Rebate					Nov 1, 2014 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: , 2014

County Clerk

Governing Body

Park City 2015

Computation to Determine Limit for 2015

				Amount of Levy
1. Total tax levy amount in 2014 budget			+ $	2,374,104
2. Debt service levy in 2014 budget			- $	645,045
3. Tax levy excluding debt service			$	1,729,059

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:			+	442,577
5. Increase in personal property for 2014:				
5a. Personal property 2014	+	3,398,491		
5b. Personal property 2013	-	4,529,041		
5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6. Valuation of annexed territory for 2014				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	-	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+	0
7. Valuation of property that has changed in use during 2014				110,037
8. Total valuation adjustment (sum of 4, 5c, 6d &7)				552,614
9. Total estimated valuation July 1,2014		60,165,220		
10. Total valuation less valuation adjustment (9 minus 8)				59,612,606
11. Factor for increase (8 divided by 10)				0.00927

12. Amount of increase (11 times 3)	+ $	16,029
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	1,745,088
14. Debt service levy in this 2015 budget		418,447
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		2,163,535
16. Consumer Price Index for all urban consumers for calendar year 2013		1.50%
17. Consumer Price Index adjustment (3 times 16)	$	25,936
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	$	2,189,471

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

Park City

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	1,541,890	178,882	2,516	1,589
Debt Service	645,045	74,835	1,053	665
Library	179,764	20,855	293	185
Library Employee Benefi	7,405	859	12	8
TOTAL	2,374,104	275,431	3,874	2,447

County Treas Motor Vehicle Estimate	275,431		
County Treasurers Recreational Vehicle Estimate		3,874	
County Treasurers 16/20M Vehicle Estimate			2,447

Motor Vehicle Factor	0.11601		
Recreational Vehicle Factor		0.00163	
16/20M Vehicle Factor			0.00103

Park City 2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General Fund	Capital Equipment Func	47,901	45,500	26,801	KSA 12-1,117
General Fund	Capital Improvement Fu	10,600	10,600	14,200	KSA 12-1,118
Utility Surplus Fund	Utility Fund	100,000	200,000		KSA 12-825d
Utility Surplus Fund	Bond and Interest Fund			200,000	KSA 12-825d
Utility Fund	Bond and Interest Fund	210,000	135,000		KSA 10-117a
MTBE Surplus Fund	Capital Improvement Fu	427,460			KSA 12-1,118
MTBE Surplus Fund	Capital Projects Fund	600,000			KSA 12-6a16
Utility Fund	General Fund		50,000		KSA 12-825d
Ballfield Lights	Bond and Interest Fund		1,748		Consolidate Funds
Utility Fund	Utility CIP/CEF/Impr.		16,000	16,000	KSA 12-1,117
Utility Fund	Utility Surplus Fund		201,080		KSA 12-825d
	Totals	1,395,961	659,928	257,001	
	Adjustments		200,000.00	200,000.00	
	Adjusted Totals	1,395,961	459,928	57,001	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

Park City

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2004-A	7/6/2004	12/1/2019	3.7-4.75%	3,130,000	370,000	6/1 & 12/1	12/1	16,555	170,000	9,500	35,000
Series 2006-A	6/1/2006	12/1/2028	6.35-7.5%	1,000,000	815,000	6/1 & 12/1	12/1	53,075	35,000	50,450	40,000
Series 2006-B	10/1/2006	12/1/2036	4.25-6%	3,160,000	3,025,000	6/1 & 12/1	12/1	140,344	75,000	135,844	80,000
Series 2006-C	12/1/2006	12/1/2027	4-5%	2,655,000	1,890,000	6/1 & 12/1	12/1	80,385	170,000	71,885	175,000
Series 2007-A	12/1/2007	12/1/2028	3.5-4.5%	945,000	800,000	6/1 & 12/1	12/1	35,040	40,000	33,560	40,000
Series 2007-B	12/1/2007	12/1/2015	4-4%	1,100,000	350,000	6/1 & 12/1	12/1	14,000	170,000	7,200	180,000
Series 2008-B	12/15/2008	12/1/2029	5-6%	5,050,000	4,435,000	6/1 & 12/1	12/1	252,775	225,000	239,838	235,000
Series 2009-B	12/15/2009	12/1/2025	2.25-5.38%	3,870,000	3,375,000	6/1 & 12/1	12/1	169,444	215,000	161,919	225,000
Series 2010-A	12/1/2010	12/1/2031	.90-4.5%	1,670,000	1,120,000	6/1 & 12/1	12/1	34,843	185,000	31,328	195,000
Series 2013-A	11/1/2013	12/1/2034	1.3-4.25%	1,250,000	1,250,000	6/1 & 12/1	12/1	0	0	85,219	0
Series 2013-B	11/1/2013	12/1/2026	2-3.5%	4,470,000	4,470,000	6/1 & 12/1	12/1	108,658	725,000	85,800	745,000
Total G.O. Bonds					**21,900,000**			**905,119**	**2,010,000**	**912,543**	**1,950,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Temp Note 2012-2	11/15/2012	11/15/2015	0.80	3,700,000	3,700,000	5/15,11/15	11/15	29,600	0	29,600	0
Total Other					**3,700,000**			**29,600**	**0**	**29,600**	**0**
Total Indebtedness					**25,600,000**			**934,719**	**2,010,000**	**942,143**	**1,950,000**

Park City 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	976,406	1,096,092	741,698
Receipts			
Ad Valorem Tax	1,286,351	1,541,890	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	51,062	65,000	60,000
Motor Vehicle Tax	162,677	155,826	178,882
Recreational Vehicle Tax	2,285	1,900	2,516
16/20M Vehicle Tax	659	1,171	1,589
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor		14,225	15,575
Compensating Use Tax	0		
Local Sales Tax	1,127,393	1,127,393	1,100,000
Franchise Tax	657,147	657,147	650,000
Licenses	214,060	214,060	167,600
Fines and Court Costs	203,932	203,932	219,000
Intergovernmental	35,000	35,000	35,000
Transfers In	0	0	0
Charges for Services	6,310	6,310	9,050
In Lieu of Taxes (IRB)	7,712	7,712	6,000
Interest on Idle Funds	6,730	6,730	5,400
Miscellaneous	88,125	88,125	89,350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,849,443**	**4,126,421**	**2,539,963**
Resources Available:	**4,825,849**	**5,222,513**	**3,281,661**

Park City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	4,825,849	5,222,513	3,281,661
Expenditures.			
Administration	485,302	558,945	571,516
Court	243,290	306,470	302,159
Governing Body	188,040	257,795	237,812
Human Resources	89,572	101,055	114,333
Police	1,445,951	1,797,380	1,902,057
Code Enforcement	241,430	171,805	180,679
Legal	52,044	67,515	67,458
Building Inspection	0	125,930	129,893
Planning	60,361	69,830	76,629
Pride	4,087	5,135	5,031
Senior Center	73,935	85,485	90,348
Maintenance	101,054	113,200	127,159
Park Board	7,567	25,600	25,502
Parks	289,170	326,350	330,457
Pool	4,049	7,525	3,440
Community Building	6,532	7,370	7,370
Streets	378,539	453,425	476,138
Subtotal detail (Should agree with detail)	3,670,923	4,480,815	4,647,981
Transfers Out	58,501		
Neighborhood Revitalization Rebate			
Miscellaneous	333		372,553
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,729,757**	**4,480,815**	**5,020,534**
Unencumbered Cash Balance Dec 31	1,096,092	741,698	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	4,821,605	4,589,495	5,020,534
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,020,534
		Tax Required	1,738,873
	Delinquent Comp Rate:	3 2%	55,644
		Amount of 2014 Ad Valorem Tax	1,794,517

Park City 2015

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures			
Administration			
Salaries	407,477	406,895	436,378
Contractual	65,246	83,055	72,494
Commodities	11,741	16,725	13,500
Capital Outlay	741	51,770	48,844
Reimbursements	97	500	300
Total	**485,302**	**558,945**	**571,516**
Court			
Salaries	155,562	176,800	186,322
Contractual	86,020	112,915	99,082
Commodities	1,708	1,500	1,500
Capital Outlay	0	15,255	15,255
Transfer to CIP			
Total	**243,290**	**306,470**	**302,159**
Governing Body			
Salaries	125,429	66,290	66,290
Contractual	60,249	132,945	139,247
Commodities	1,130	1,300	1,300
Capital Outlay	1,232	46,660	20,375
Transfers		10,600	10,600
Total	**188,040**	**257,795**	**237,812**
Human Resources			
Salaries	87,501	93,900	101,427
Contractual	1,693	4,085	3,839
Commodities	378	1,100	550
Capital Outlay		1,670	8,217
Reimbursements		300	300
Total	**89,572**	**101,055**	**114,333**
Police			
Salaries	1,302,868	1,492,820	1,570,234
Contractual	61,273	62,180	65,967
Commodities	77,134	85,270	93,780
Capital Outlay	12,690	121,110	167,110
Reimbursements	(8,014)	0	0
Transfers to CEF		36,000	4,966
Total	**1,445,951**	**1,797,380**	**1,902,057**
Code Enforcement			
Salaries	213,347	130,445	134,432
Contractual	19,978	20,640	19,294
Commodities	7,793	6,300	9,005
Capital Outlay	312	9,755	12,948
Transfers		4,665	5,000
Total	**241,430**	**171,805**	**180,679**
Legal			
Salaries	51,855	54,760	54,703
Contractual	53	950	950
Commodities	136	600	600
Capital Outlay		11,205	11,205
Total	**52,044**	**67,515**	**67,458**
Building Inspection			
Salaries		99,040	98,640
Contractual		17,410	17,410
Commodities		2,245	2,245
Capital Outlay		4,900	9,263
Transfer to CEF		2,335	2,335
Total	**0**	**125,930**	**129,893**
Planning			
Salaries	55,971	56,360	61,461
Contractual	2,756	7,915	7,500
Commodities	1,634	2,500	2,000
Capital Outlay	0	2,855	5,468
Reimbursements		200	200
Total	**60,361**	**69,830**	**76,629**
Page 1 - Total	**2,805,990**	**3,456,725**	**3,582,536**

Park City 2015

Adopted Budget **General Fund - Detail Page**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Pride			
Salaries			
Contractual	3,885	4,935	4,831
Commodities	202	200	200
Capital Outlay			
Total	**4,087**	**5,135**	**5,031**
Senior Center			
Salaries	54,054	61,100	64,138
Contractual	14,380	18,385	19,110
Commodities	4,439	3,900	4,900
Capital Outlay		1,000	1,000
Reimbursements	1,062	1,100	1,200
Total	**73,935**	**85,485**	**90,348**
Maintenance			
Salaries	119,518	135,880	140,305
Contractual	16,642	15,930	17,960
Commodities	6,451	5,865	6,090
Capital Outlay	6,340	8,550	15,829
Reimbursements	(47,897)	(55,025)	(55,025)
Transfers		2,000	2,000
Total	**101,054**	**113,200**	**127,159**
Park Board			
Salaries		0	0
Contractual	7,546	9,000	11,000
Commodities	21	100	100
Capital Outlay	0	16,500	14,402
Total	**7,567**	**25,600**	**25,502**
Parks			
Salaries	215,445	224,960	233,927
Contractual	57,948	46,915	44,198
Commodities	15,329	16,910	16,910
Capital Outlay	448	37,565	30,422
Transfer to CEF			5,000
Total	**289,170**	**326,350**	**330,457**
Pool			
Salaries			0
Contractual	4,049	3,525	3,440
Commodities			
Capital Outlay		4,000	
Total	**4,049**	**7,525**	**3,440**
Community Building			
Salaries		0	
Contractual	5,498	5,870	5,870
Commodities	1,034	500	500
Capital Outlay		500	500
Transfers to CEF		500	500
Total	**6,532**	**7,370**	**7,370**
Streets			
Salaries	199,048	204,040	211,364
Contractual	133,108	140,285	147,540
Commodities	43,399	31,685	41,100
Capital Outlay	3,124	66,815	65,534
Reimbursements	(140)		
Transfers Out		10,600	10,600
Total	**378,539**	**453,425**	**476,138**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfers Out			
Total	**0**	**0**	**0**
Page 2 -Total	864,933	1,024,090	1,065,445
Page 1 -Total	**2,805,990**	**3,456,725**	**3,582,536**
Grand Total	**3,670,923**	**4,480,815**	**4,647,981**

Park City 2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,519,167	1,845,792	1,757,801
Receipts:			
Ad Valorem Tax	691,921	645,045	xxxxxxxxxxxxxxxxxx
Delinquent Tax	24,982	17,000	17,000
Motor Vehicle Tax	75,003	83,818	74,835
Recreational Vehicle Tax	1,048	1,022	1,053
16/20M Vehicle Tax	686	630	665
In Lieu of Tax	4,148	2,990	2,990
State Assessed Utilities	30,779	26,800	26,800
Special Assessments	2,356,370	1,980,000	1,950,000
Transfers In	210,000	135,000	
GO Bond 2006A Parking Lot		88,075	90,450
Transfers In Ballfield Lights		1,748	
Interest on Idle Funds	4,385	5,000	5,000
Transfer from Utility Surplus Fund			200,000
Miscellaneous	389	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,399,711**	**2,987,128**	**2,368,793**
Resources Available:	**4,918,878**	**4,832,920**	**4,126,594**
Expenditures:			
Bond Interest	953,468	905,119	912,543
Bond Principal	1,975,909	2,010,000	1,950,000
COI Bond Refunding	29,250		
Property/Special Taxes	114,459	160,000	160,000
Cash Basis Reserve			1,509,523
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**3,073,086**	**3,075,119**	**4,532,066**
Unencumbered Cash Balance Dec 31	1,845,792	1,757,801	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	4,362,873	4,671,628	4,532,066
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,532,066
		Tax Required	405,472
	Delinquent Comp Rate:	3.2%	12,975
		Amount of 2014 Ad Valorem Tax	418,447

Adopted Budget **Library**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	-179	0
Receipts:			
Ad Valorem Tax	162,040	179,764	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,045	9,000	9,000
Motor Vehicle Tax	21,057	19,629	20,855
Recreational Vehicle Tax	294	239	293
16/20M Vehicle Tax	192	147	185
State Assessed	7,208	7,208	7,208
Reimbursements			0
In Lieu of Taxes		840	840
Interest on Idle Funds			
Miscellaneous	1,113	500	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**200,949**	**217,327**	**53,381**
Resources Available:	**200,949**	**217,148**	**53,381**
Expenditures:			
Remittance to Library Board	200,833	217,148	213,260
Neighborhood Revitalization Rebate			
Miscellaneous	295		15,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**201,128**	**217,148**	**228,260**
Unencumbered Cash Balance Dec 31	-179	0	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	230,175	227,840	228,260
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	228,260
See Tab B		Tax Required	174,879
	Delinquent Comp Rate:	3.2%	5,596
		Amount of 2014 Ad Valorem Tax	180,475

Park City 2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	331,217	250,168	186,003
Receipts:			
State of Kansas Gas Tax	186,291	189,930	191,490
County Transfers Gas	81,864	85,570	88,730
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**268,155**	**275,500**	**280,220**
Resources Available:	**599,372**	**525,668**	**466,223**
Expenditures:			
Contracted Services	25,060	25,000	100,000
Capital Outlay	247,145	250,000	300,000
Salaries	55,229	59,665	60,000
Employee Benefits	21,714	5,000	5,000
Miscellaneous	56		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**349,204**	**339,665**	**465,000**
Unencumbered Cash Balance Dec 31	250,168	186,003	1,223
2013/2014/2015 Budget Authority Amou	461,476	867,998	465,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	514,473	601,595	696,395
Receipts:			
	252,628	235,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**252,628**	**235,000**	**250,000**
Resources Available:	**767,101**	**836,595**	**946,395**
Expenditures:			
C&T Contingency Reserve			876,395
Office Supplies	699	700	1,500
Internet	1,428	1,500	1,500
City Events	93,550	95,000	1,000
Coliseum Events	23,900	24,000	30,000
General Promotions	8,762	9,000	15,000
Professional Sports	30,232	3,000	6,000
Sports Commission	5,000	5,000	10,000
Miscellaneous	1,935	2,000	5,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**165,506**	**140,200**	**946,395**
Unencumbered Cash Balance Dec 31	601,595	696,395	0
2013/2014/2015 Budget Authority Amou	754,748	784,263	946,395

Park City

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Equipment Fund		**Capital Improvement Fun**		**ldlife and Parks Grant Fu**		**Capital Projects Fund**		**ty CIP/CEF/Improvement I**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	111,896	Cash Balance Jan 1	294,818	Cash Balance Jan 1	3,160	Cash Balance Jan 1	3,537,134	Cash Balance Jan 1	663,793	4,610,801
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	47,901	Transfers In	438,060	Grant Contrib.Rev.	1,030	Interest	4,215	Transfers In		
						Specials	6,000			
						Creason San. Sewer	18,850			
						Transfers In	600,000			
						Bond Proceeds	1,250,000			
						Bond Issuance Prem.	18,817			
Total Receipts	47,901	Total Receipts	438,060	Total Receipts	1,030	Total Receipts	1,897,882	Total Receipts	0	2,384,873
Resources Available:	159,797	Resources Available:	732,878	Resources Available:	4,190	Resources Available:	5,435,016	Resources Available:	663,793	6,995,674
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	68,769	Capital Outlay	269,920	Miscellaneous	3,550	Contracted Services	2,172,160			
						Interest Expense	36,400			
						Cost of Issue	37,373			
						Temp. Note Principal	1,360,000			
						Miscellaneous	60			
Total Expenditures	68,769	Total Expenditures	269,920	Total Expenditures	3,550	Total Expenditures	3,605,993	Total Expenditures	0	3,948,232
Cash Balance Dec 31	91,028	Cash Balance Dec 31	462,958	Cash Balance Dec 31	640	Cash Balance Dec 31	1,829,023	Cash Balance Dec 31	663,793	**3,047,442** **
										3,047,442 **

**Note: These two block figures should agree.

Park City

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
lity Operating Reserve Fu		**Utility Depreciation Fund**		**Utility Surplus Fund**		**Customer Deposit Fund**		**MTBE Surplus Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	430,908	Cash Balance Jan 1	100,000	Cash Balance Jan 1	2,749,164	Cash Balance Jan 1	0	Cash Balance Jan 1	3,012,015	6,292,087
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Transfer In		Customer Deposits	29,080	Interest	3,034	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	29,080	Total Receipts	3,034	32,114
Resources Available:	430,908	Resources Available:	100,000	Resources Available:	2,749,164	Resources Available:	29,080	Resources Available:	3,015,049	6,324,201
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Transfers Out	100,000			Transfers Out	1,027,460	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	100,000	Total Expenditures	0	Total Expenditures	1,027,460	1,127,460
Cash Balance Dec 31	430,908	Cash Balance Dec 31	100,000	Cash Balance Dec 31	2,649,164	Cash Balance Dec 31	29,080	Cash Balance Dec 31	1,987,589	**5,196,741** **
										5,196,741 **

**Note: These two block figures should agree.

Park City

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
w Enforcement Trust Fu		**Police Grant Fund**		**FESA Police Trust Fund**		**ecial Expendable Trust Fu**		**Flexible Spending Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,174	Cash Balance Jan 1	0	Cash Balance Jan 1	7,416	Cash Balance Jan 1	7,267	Cash Balance Jan 1	5,960	23,817
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	10			FESA Forfeitures	9,408	Donations	1,936	Contributions	23,171	
Drug Tax Revenue	8,071									
Total Receipts	8,081	Total Receipts	0	Total Receipts	9,408	Total Receipts	1,936	Total Receipts	23,171	42,596
Resources Available:	11,255	Resources Available:	0	Resources Available:	16,824	Resources Available:	9,203	Resources Available:	29,131	66,413
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,846			Miscellaneous	5,775	Capital Outlay	427	Distributions	21,562	
Miscellaneous	1,090					Miscellaneous	841			
Total Expenditures	3,936	Total Expenditures	0	Total Expenditures	5,775	Total Expenditures	1,268	Total Expenditures	21,562	32,541
Cash Balance Dec 31	7,319	Cash Balance Dec 31	0	Cash Balance Dec 31	11,049	Cash Balance Dec 31	7,935	Cash Balance Dec 31	7,569	**33,872** **
										33,872 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2015

The governing body of
Park City
will meet on August 12, 2014 at 7:00 at City Hall, 6110 N. Hydraulic, Park City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, 6110 N. Hydraulic, Park City, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	3,729,757	25.730	4,480,815	25.907	5,020,534	1,794,517	29.826
Debt Service	3,073,086	10.764	3,075,119	10.838	4,532,066	418,447	6.955
Library	201,128	2.990	217,148	3.020	228,260	180,475	3.000
Library Employee Benefits	16,862	0.124	17,332	0.125	17,332	6,528	0.109
Special Highway	349,204		339,665		465,000		
Convention & Tourism	165,506		140,200		946,395		
Spec. Alcohol & Drug	3,123		5,300		101,370		
Special Parks & Rec.	12,507		13,000		33,317		
Police & Court Training	8,986		9,000		47,334		
B&1 Ballfield Lights			1,748				
Utility Fund	2,818,428		3,035,921		3,033,645		
Non-Budgeted Funds-A	3,948,232						
Non-Budgeted Funds-B	1,127,460						
Non-Budgeted Funds-C	32,541						
Totals	15,486,820	39.608	11,335,248	39.890	14,425,253	2,399,967	39.890
Less: Transfers	1,395,961		659,928		257,001		
Net Expenditure	14,090,859		10,675,320		14,168,252		
Total Tax Levied	2,337,117		2,374,104		xxxxxxxxxxxxxxxxx		
Assessed Valuation	59,006,192		59,517,002		60,165,220		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	24,655,000		22,705,000		21,900,000		
Revenue Bonds	0		0		0		
Other	1,325,000		3,700,000		3,700,000		
Lease Purchase Principal	680		0		0		
Total	25,980,680		26,405,000		25,600,000		

*Tax rates are expressed in mills

Terry Coltrain
City Official Title: Finance Director/City Clerk