



CITY OF LEOTI

2016 ANNUAL BUDGET



2016 Proposed Annual Budget City of Leoti, Kansas

Mayor

Cheryl Green

City Council

Council President Roger Porter

Councilmember Kenneth Farr

Councilmember Amanda Baker

Councilmember Jim Roelfs

Councilmember Matt Price

City Administrator

Ted Cherry



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July 27th, 2015

City Council Members,

City staff is pleased to present the proposed annual budget for the 2016 fiscal year to the City Council for review, discussion, modification, and adoption. The proposed 2016 budget is intended to accomplish three things: (1) provide Administration with the opportunity to present its recommendations for projects, community enhancements, and the level of services needed in 2016, (2) provide the City Council with the information needed to establish revenue levels and set cost controls over the expenditure of public funds, and (3) identify and continue discussion on items that may appear in future budgets after 2016. Beyond identifying various needs within the community, the budget process allows the City Council an opportunity to assess the level of services necessary to address the community needs.

The budget is the single most important document staff presents to the City Council each year. Further, it is the single most important document which staff can use throughout the year to obtain knowledge on the direction of the city as a whole. It also serves as a resource for the community to use to better understand the fiscal outlook for the community as a whole. This proposed budget reflects the commitment to maintain necessary services, provide for community enhancements, improve the quality of the operation of the City, and keep taxpayer burden to a minimum.

Informative narratives have been included in each section of the budget book for FY2016. This will allow the City Council to better understand the revenues and expenses generated through each account. For the most part a very cautious and conservative approach has been taken for the expected revenues and expenditures. This will allow the administration to operate within the confines of the budget, but also not be limited in the case an emergent need arises for each of the individual funds.

A reorganization of labor costs will happen within our internal accounting systems before the first pay period of FY2016 ends. By changing the structure of the labor costs we should see those costs be associated with the fund where labor is provided for city purposes. This will allow for more funds in the General Fund to be available for street purposes.

Later this year in 2015 and into 2016 staff time will be dedicated to comprehensive planning, capital improvement planning, and vehicle replacement planning. While these issues do not immediately impact the budget for FY2016, the impact will be seen in later years. These are



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important issues to tackle as they will better help the City recognize and overcome needs which are looming. Most notable, housing needs will be addressed, in conjunction with Economic Development, as these will need to be planned for moving into the future.

The City should also look toward diversification of revenue sources. The reliance on property taxes has been appropriate for the past, but looking toward the future new tax bases can be found. By diversifying the tax base the City Council would help to ensure community projects can be completed without having a severe impact on property taxes.

Overall, the fiscal outlook for the community is positive. The utility/enterprise funds are healthy and should continue to be so with careful guidance from the City Council. We expect to see an increase in property taxes in FY2016 but this is because of higher assessed valuation and not because of a mill increase. Leoti will continue with the tradition of strong budgeting and providing the services needed for citizens in the community. The City Council deserves recognition and thanks for their time and dedication to establishing the FY2016 budget and for the service they provide throughout the year. The guidance has been very useful for a staff which had to pick up a lot of pieces over the past year. The staff looks forward to working with the City Council and working toward a successful year for the Citizens of Leoti.

Respectfully Submitted

Ted Cherry
City Administrator



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Financial Structure

Leoti's accounting system conforms to the requirements of Kansas State Law and good financial management practices. Leoti contracts with Kennedy McKee & Company LLP for auditing services and assistance in accounting needs throughout the year. Expenditure categories are generally internally classified by department or cost center, category (personnel, contractual, commodity, etc.), or line item (salaries, utilities, office supplies, etc.). The yearly budget breaks down expenditures to the line item level of detail while the Kansas State Budget forms break expenditures down to the categorical level. Improvements will be made to the internal system to line item further.

Major expense categories include:

Personnel: Expenditures for staff which include salary and wages, overtime, employee benefits, etc.

Contractual: Expenditures for services purchased by the City, such as electricity, insurance, etc. Often considered non tangible items

Commodities: Expenditures for tangible supplies purchased by the City, such as office supplies, street materials, etc.

Transfers: Money which is transferred out of one fund and into another to cover a related expense.

Debt Service: The principal and interest payments on the City's outstanding debt.

Leoti receives revenue from a variety of sources. A general classification of revenues follows:

Ad Valorem Taxes: Taxes that are levied based on the value of property. The amount of the tax depends upon the assessed value of the property and the tax rate established by the



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City (and other taxing entities within Leoti including the school district, county, fire department, etc.)

Sales and Use Taxes: Taxes levied by the City based on the value of a sale. These are collected by the State for the City and paid to the City on a regular basis.

Franchise Fees: Fees the City charges other entities for the use of the city right-of-way, such as cable TV services, gas lines, etc.

Interest on Investment: Interest revenue the City earns on money it temporarily invests.

Service Charges: Revenue collected for a service provided to another party, such as water service charges, special assessments, license fees, etc.

Municipal Court Fines: Fines levied by the judge of the municipal court for infractions of the law.

Unencumbered Cash: Unspent funds from previous years of operation. This money is often used to maintain an adequate level of cash reserves for emergency situations, but portions are also budgeted for expenditures in future years to help reduce reliance on other funding sources.

Miscellaneous Revenue: Any revenues not included in the above categories.

Fund Accounting

The use of Fund Accounting is one of the major differences between commercial and governmental accounting. This form of accounting requires separate record keeping for each individual fund, such as the general fund, water fund, and a fund for other utility services the City provides. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities, and fund balance. The physical cash is all kept in one bank account,



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but a separate internal accounting record is kept of all funds by the use of a computerized accounting system called Summit. Expenditures and revenues by fund are shown in the budget document, according to this method. The City has established the minimum number of funds necessary to ensure that all receipts are expended for authorized budget purposes only.

Financial Audit

Each year the City's financial system and activity is audited by an independent public accountant. In recent years we have contracted with the accounting firm Kennedy McKee & Company LLP based in Dodge City. The audit is prepared according to Generally Accepted Auditing Standards and the Kansas Minimum Standard Audit Program. The final audit is presented to the City Council, the Municipal Accounting section of the Kansas Department of Administration, and other regulatory or oversight bodies as required. The audit is held annually during late spring or early summer.

Legal Restrictions of Budgeting

The City is subject to a number of requirements imposed by Kansas State Law and by local policy that restricts the activities of the City and provides the public with certain rights. Some of these extend beyond the budget process but are particularly important with regard to that process. Budget law: Per State Law, the City must establish a budget of planned expenditures for every fund, with the exception of the Capital Improvement and Reserve Funds. The budget law also prohibits the City from expending funds that exceed the amounts budgeted for those funds. The City may, without violation of the budget law, transfer budget authority within the General Fund from department to department or between items of expenditure. As mentioned earlier, the fund budgets may be amended through the procedure prescribed for original adoption of the budget, although no additional taxes may be levied through such an amendment. The budget law also prescribes the procedure the City must follow in order to



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adopt the annual budget. The law requires that the City hold a public hearing prior to adopting the budget. This hearing must be publicized by public notice in the official City newspaper at least ten days prior to the date set for the hearing.

For the 2016 Budget, the Notice of Public Hearing was published in the Leoti Standard on July 29th, 2015. The official notice set the public hearing for August 10th, 2015, at 5:00 in the City Council room of Leoti City Hall.

Cash Basis Law: The Cash Basis Law used in the State of Kansas prohibits cities from creating a financial obligation unless there is money on hand in the proper fund with which to pay that obligation.

Limit on Indebtedness: Kansas law limits cities' long-term debt (Bonds and Temporary Notes) outstanding to a maximum of 30% of assessed valuation. Assessed valuation for the purposes of establishing the debt limit includes the value assigned to motor vehicles. Motor vehicles are not included in the assessed value for the purposes of establishing the mill levy. Debt issued for the purposes of storm or sanitary sewers for City utilities are not subject to the limit. In addition, debt issued under some statutes may be specifically exempt by the authorizing legislation.

Glossary of Budget Terms

Appropriation: An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

Assessed Value: A value set upon real estate or other property by the County Appraiser and the State as a basis for levying ad valorem property taxes.

Beginning Balance: The beginning balance is the residual funds brought forward from the previous fiscal year (unencumbered cash balance).



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Bonds: Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

Budget: A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term “budget” is used in two ways. Sometimes it designates the financial plan presented for adoption and sometimes it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the Governing Body has approved it.

Commodity Items: Consumable goods such as office supplies, small tools, fuel, etc. Commodities also include repair and replacement parts and non-capital materials.

Contractual Services: Services provided by firms, individuals, or other City Departments.

Debt Service: Payment of interest and principal on an obligation resulting from the issuance of bonds or other such financing methods.

Enterprise Funds: Funds which are accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for Enterprise Funds to fully recover their costs (including depreciation and maintenance projects) through user fees. The City of Leoti currently has four Enterprise Funds: Water, Sanitation, Sewer, and Stormwater.

Expenditures: Refers to current cash operating expenses.

Fund: An independent governmental accounting entity with a self-balancing group of accounts, including assets, liabilities and fund balance.

General Funds: Funds supported by taxes and fees that have unrestricted use.



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Grant: A contribution, usually from one governmental unit or funding source, to another. The contribution is usually made to aid in the support of a specified function.

Operating Funds: Resources derived from reoccurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Resources: Total funds available for appropriation including estimated revenues, fund transfers, beginning balances.

Salary Savings: Savings realized while a position is vacant until a new employee is hired.

State-Shared Revenues: Money collected by the State but shared on a predetermined basis with local governments.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Time-Series Analysis: Often referred to as trend analysis, involves looking at trends from prior year's data.

Transfers: Transfers are the authorized exchanges of cash or other resources between funds.



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Items of Interest

Property Taxes: The property tax mill levy for 2014 was 73.635 on a valuation of \$6,353.58. This was slightly higher than the 73.360 mills which were projected in the 2015 budget. We should also expect to see a slight increase in mills from what is projected for 2016.

The proposed budget for 2016 has a projected mill levy of 73.269. While this is lower in years past, it is caused by a higher valuation of property. In 2015 the increase in valuation is \$141,194 more than 2014. This would allow for one mill to be higher than in years past. The value of a mill is projected to be \$6,495.

The mill levy is allocated between two funds. The allocation for the General Fund is \$465,875 or 71.731 mills. The allocation for the Ambulance and Fire Fund is \$9,992 or 1.538 mills. The total dollar amount requested from property tax in the 2015 budget is \$475,867.

Local Sales Tax: Sales tax has remained steady for a number of years. The addition of new businesses in town has the potential to increase the amount of sales tax brought in going forward. The projected sales tax income is \$120,000 for 2016, but could possibly rise due to new businesses

General Fund Expenditures: The *2016 City Budget* anticipates expenditures of approximately \$1,013,000. The budget estimates are relatively conservative in nature. Expenditures have been estimated at a cautious rate. Year-end performance has generally been better than projected due to expenditures being held below estimates. With this approach we will maintain the fund balance for carryover needs and also allow the City to have some funds available if an emergency arises.

Employment Wage Increases: In order to ensure employment the City is competitive with the surrounding business market it is necessary to budget for increases to employee wages. A rate increase was done in 2014 of \$1.00/hour to all employees to attract new and maintain existing employees. The proposed budget includes funding for employment wage increase of 2.5% to



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5%. This takes into consideration both cost of living adjustments (COLA) and merit based pay increases.



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Mill Levy Guide

A mill levy is a tax rate, commonly referred to as property tax, millage tax, or ad valorem tax. An owner of any property is required to pay this levy on the assessed value of the property being taxed. Property tax is a tax imposed by municipalities, or other taxing entity, upon owners of property within their jurisdiction. There are three types of property: land, improvements to land (immovable objects such as buildings), and personal (movable objects).

A mill is expressed in tenths of a cent. For example, a tax rate of one mill per thousand means \$1.00 of taxes per \$1,000 of assessed value

2014 Leoti Mill Levy by Taxing Unit

Unit	Mill Levy
State of Kansas	1.500
Wichita County	91.091
City of Leoti	73.635
USD #467 General	20.000
USD #467 Other	28.825
USD #467 Bond & Interest	7.196
Total	222.247

**The 2014 City of Leoti Mill Levy included General Fund 71.731 and Ambulance/Fire 1.538*

Mill Levy Example

Market Value of Home: \$80,000

Multiply by 11.5% for assessed valuation (residential rate)

$\$80,000 \times 11.5\% = \$9,200$

Assessed Valuation: \$9,200

To determine tax liability, divide assessed valuation by 1,000,

And then multiply by mill levy

$(\$9,200/1000) \times 73.635 = \667.44

The following list represents a sampling of the City's services provided with Property Tax Funds

Sheriff Services
Street Lighting
Administration

Fire/EMT
Animal Control
Park Maintenance

Municipal Improvements
Code Enforcement
Snow Removal



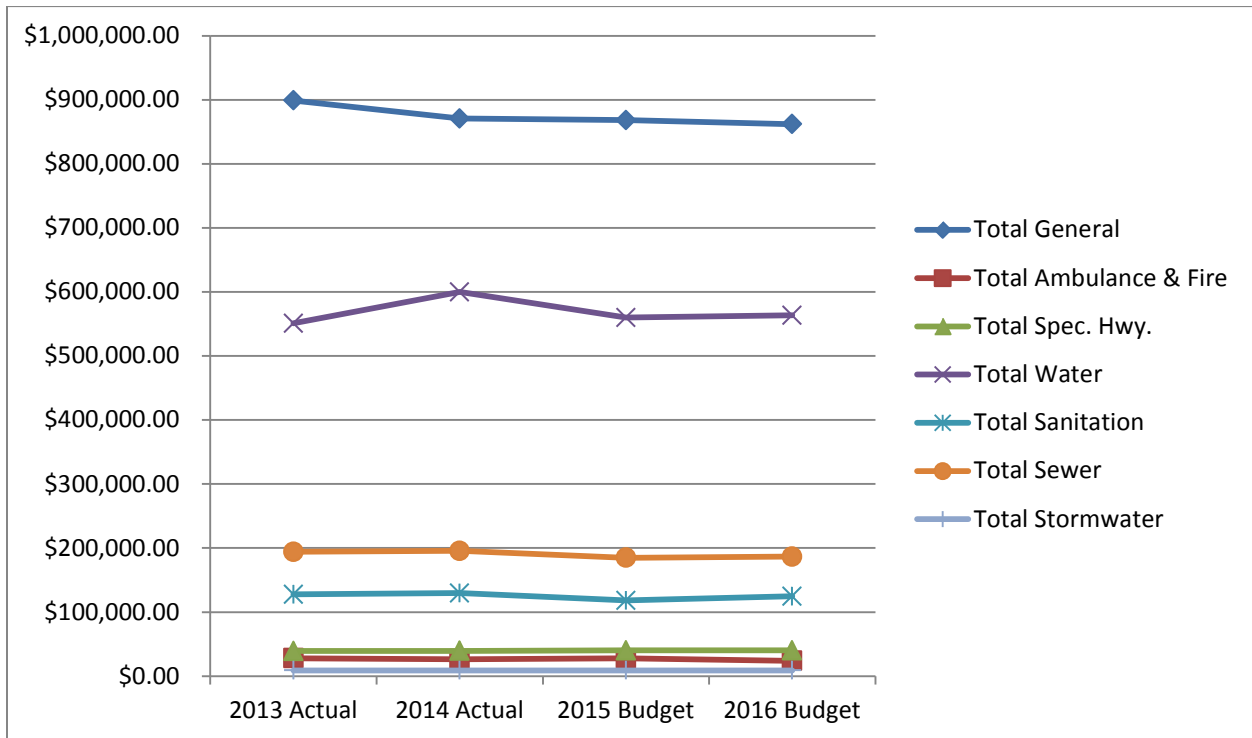
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Revenues By Fund

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Total General	\$898,876.01	\$870,685.00	\$868,272.00	\$861,997.00
Total Ambulance & Fire	\$27,864.63	\$26,577.00	\$27,749.00	\$23,974.00
Total Spec. Hwy.	\$39,188.18	\$39,473.96	\$40,140.00	\$40,200.00
Total Water	\$550,973.92	\$599,813.00	\$559,800.00	\$563,300.00
Total Sanitation	\$127,682.77	\$129,564.28	\$118,250.00	\$124,700.00
Total Sewer	\$194,055.96	\$195,502.00	\$184,800.00	\$186,600.00
Total Stormwater	\$9,003.11	\$8,890.00	\$8,925.00	\$8,920.00
Total Revenue	\$1,847,644.58	\$1,870,505.24	\$1,807,936.00	\$1,809,691.00





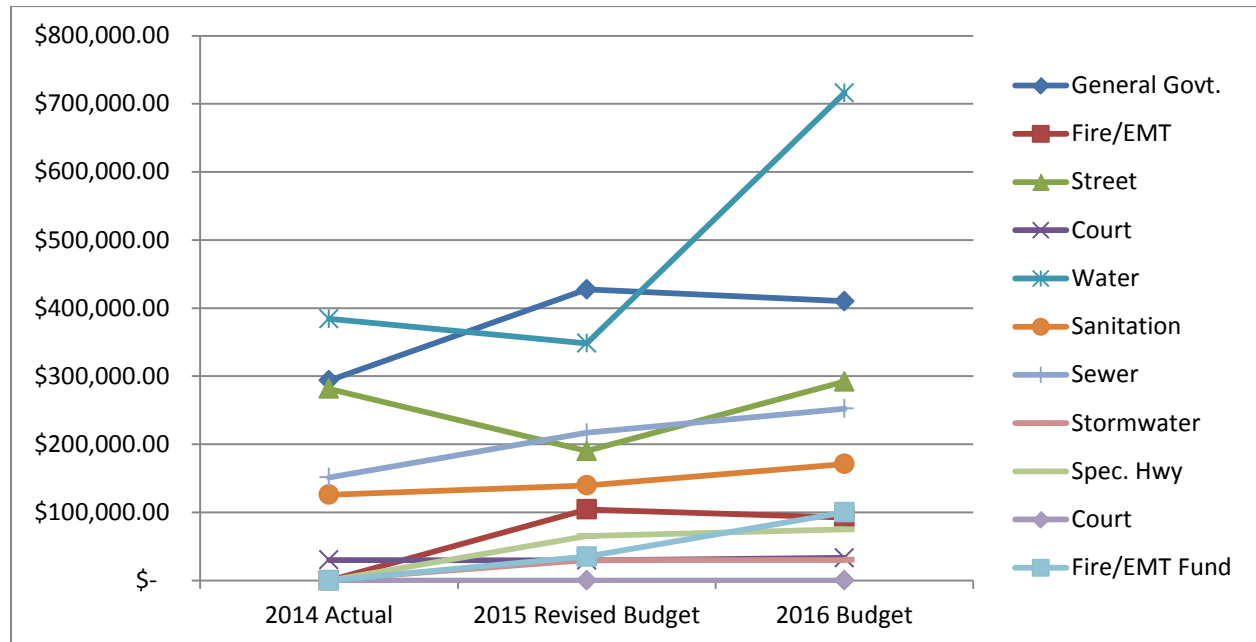
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Expenditures By Fund

	2014 Actual	2015 Revised Budget	2016 Budget
General Govt.	\$ 293,779.00	\$ 427,500.00	\$ 410,000.00
Fire/EMT	\$ -	\$ 104,300.00	\$ 92,500.00
Street	\$ 281,529.00	\$ 190,000.00	\$ 292,000.00
Court	\$ 29,991.00	\$ 29,600.00	\$ 33,100.00
Water	\$ 384,059.00	\$ 348,241.00	\$ 716,097.00
Sanitation	\$ 125,876.00	\$ 139,500.00	\$ 171,000.00
Sewer	\$ 151,249.00	\$ 216,921.00	\$ 252,421.00
Stormwater	\$ 1,031.00	\$ 30,000.00	\$ 30,000.00
Spec. Hwy	\$ -	\$ 65,000.00	\$ 75,000.00
Court	\$ -	\$ -	\$ -
Fire/EMT Fund	\$ -	\$ 35,000.00	\$ 100,100.00
Total Expenses	\$ 1,267,514.00	\$ 1,586,062.00	\$ 2,172,218.00





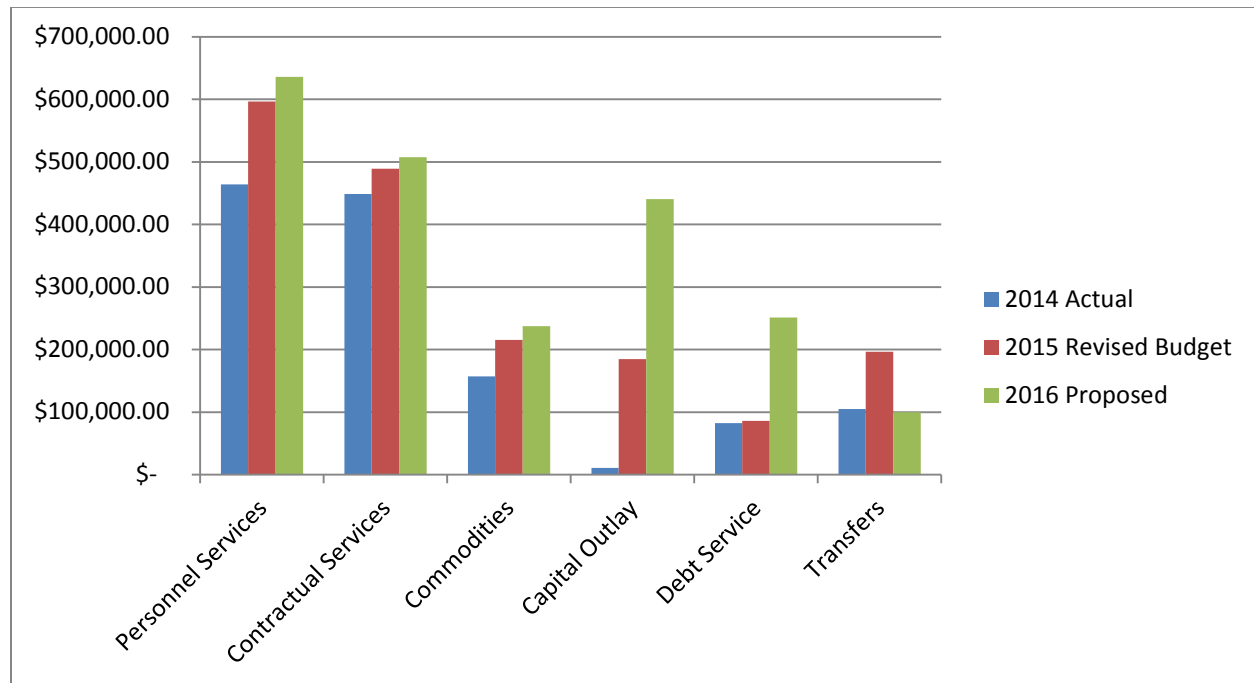
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Expenditures By Category

	2014 Actual	2015 Revised Budget	2016 Proposed
Personnel Services	\$ 463,733.00	\$ 596,200.00	\$ 636,000.00
Contractual Services	\$ 448,660.00	\$ 489,000.00	\$ 507,400.00
Commodities	\$ 156,853.00	\$ 215,200.00	\$ 237,200.00
Capital Outlay	\$ 10,647.00	\$ 184,500.00	\$ 440,600.00
Debt Service	\$ 82,621.00	\$ 86,162.00	\$ 251,018.00
Transfers	\$ 105,000.00	\$ 196,241.00	\$ 100,000.00





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General Fund

Revenues

This year's property taxes for the community as a whole will increase slightly from previous years. This can be attributed to an increase in the appraised values of properties throughout the city. Moving forward this trend is predicted to increase by small amounts each year. The mill levy for the City is expected to remain relatively stagnant and is estimated to be 71.731 mills for the general fund.

We will continue to budget for small amounts of delinquent taxes, although the process of a Sheriff's sales has begun on multiple properties throughout the community. Depending on the amounts properties are sold for the City may see some receipt of revenue.

There are two new categories the City should receive vehicle tax funds from for FY2016. Both the Commercial Vehicle and Watercraft taxes will provide an increase for taxes brought in. The estimates from the County are usually conservative in nature and we should see larger sums come in for vehicle taxes.

Incomes from the County fire contract have been increased to \$30,000 after the County decided to allot more funds to this. Other sources of revenue are expected to stay relatively the same or slightly higher for FY2016.

Expenses – General

General Government expenses will be lower overall than the expected 2015 numbers. That being said, there has been an increase due to the addition of new employees over the past few years. Contractual obligations will continue to be a heavy expense for the City. As always the administration will try to identify ways to reduce these costs.

Expenses – Law Enforcement

The City will continue the contract with the Wichita County Sheriff's Department to provide law enforcement services within the community.

Expenses – Fire Department

The expenses for the Fire Department have been unpredictable in nature because of they are dependent on the number of runs needing to be made, amount of equipment used, and the general wear and tear on the vehicles. We do have to be prepared for a large equipment purchase in 2016. Chief Hughes has said they would like to purchase a new fire truck and the cost will be upwards of \$200,000. These funds will be taken from a variety of accounts, and some funds taken from the General Fund



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Expenses – Street Department

The reorganization of personnel expenses has led to an increase in the salaries and benefits from the street department. Other line items have stayed relatively even. You will notice a large amount for capital outlay and contractual services. The process of repairing valley gutters/flow pans has been started and 2016 will be the third year of replacements. We will see a large amount spent from the budget for this purpose. Also, the section of town from the Catholic Church to Hwy 96 and west to The Plaza should be chip sealed, and funds have been designated for that purpose. These are two larger scale projects and will be paid out of Capital Outlay.

Expenses – Parks

The allocation to the Wichita County Parks Board has remained at \$15,000 for a number of years. We build in \$3,000 for any type of special requests through the year. The Parks board has asked for \$25,000.

Expenses – Court

Court expenses will remain the same for FY2016.

Expenses – Other

Allocations to other organizations remain the same as previous years.



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General Fund Revenues

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
10-410-01				
Current Ad Valorem Tax	\$ 399,547.14	\$ 439,229.30	\$ 444,939.00	\$ 452,230.00
10-410-02				
Delinquent Tax	\$ -	\$ -	\$ 2,197.00	\$ -
10-410-03				
Motor Vehicle Tax	\$ 92,088.21	\$ 93,392.60	\$ 96,469.00	\$ 89,713.00
10-410-04				
Recreational Vehicle Tax	\$ 654.73	\$ 764.29	\$ 611.00	\$ 683.00
10-410-05				
Commercial Vehicle Tax	\$ -	\$ -	\$ -	\$ 4,926.00
10-410-06				
16-20M Taxes	\$ 2,576.21	\$ 2,802.17	\$ 2,656.00	\$ 2,069.00
10-410-08				
Watercraft Tax	\$ -	\$ -	\$ -	\$ 376.00
10-410-10				
Sale of Assets	\$ 40,496.25	\$ -	\$ -	\$ -
10-420-04				
County Fire Contract	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00
10-420-05				
Local Retail Sales Tax	\$ 134,056.76	\$ 125,687.32	\$ 120,000.00	\$ 120,000.00
10-420-06				
Franchise Tax	\$ 132,958.05	\$ 131,867.09	\$ 125,000.00	\$ 125,000.00
10-420-07				
Compensating Use Tax	\$ 34,235.81	\$ 39,540.84	\$ 25,000.00	\$ 27,000.00
10-430-05				
Cereal Malt Beverage License	\$ 565.00	\$ 360.00	\$ -	\$ -
10-430-06				
BILLING/LICENSING PENALTY	\$ 200.00	\$ 1,050.00	\$ -	\$ -
10-430-08				
Licenses	\$ 3,305.00	\$ 18,130.00	\$ 2,000.00	\$ 2,000.00
10-450-04				
Insufficient Funds Check Fee	\$ 30.00	\$ -	\$ -	\$ -
10-450-05				
Dog At Large Fines	\$ 813.88	\$ 1,537.50	\$ 500.00	\$ 1,000.00



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10-460-01					
Bank Interest	\$	4,178.70	\$	4,761.33	\$ 5,000.00 \$ 4,000.00
10-470-01					
Miscellaneous	\$	31,689.04	\$	3,307.36	\$ 10,000.00 \$ 3,000.00
10-470-02					
Reimbursed Expense	\$	950.00	\$	3,394.20	\$ - \$ -
10-470-05					
INSURANCE CLAIM PROCEEDS	\$	206.23	\$	-	\$ - \$ -
10-470-06					
INSURANCE PREMIUM RETURN	\$	325.00	\$	717.00	\$ - \$ -
10-480-01					

TOTAL GENERAL FUND REVENUE	\$	898,876.01	\$	886,541.00	\$	854,372.00	\$	861,997.00
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PROJECTED CARRYOVER AVAILABLE FUNDS	\$	171,034.00
	\$	1,033,031.00



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General Fund Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
10-513-04				
Christmas Event	\$ -	\$ -	\$ 1,500.00	\$ -
10-511-01				
Gross Salary	\$ 110,843.57	\$ 122,430.11	\$ 200,000.00	\$ 191,500.00
10-511-02				
Health Insurance	\$ 13,850.88	\$ 19,618.81	\$ 27,000.00	\$ 24,000.00
10-511-03				
Life Insurance	\$ 183.33	\$ 234.74	\$ 1,000.00	\$ 1,000.00
10-511-04				
FICA Match	\$ 8,321.49	\$ 9,153.91	\$ 17,000.00	\$ 16,000.00
10-511-05				
KPERS Match	\$ 9,976.00	\$ 12,453.53	\$ 17,000.00	\$ 18,000.00
10-511-06				
Unemployment Compensation	\$ 11,758.00	\$ 1,975.51	\$ 10,000.00	\$ 5,000.00
10-512-00				
Contractual Services-Genera	\$ 60,602.71	\$ 66,068.42	\$ 82,500.00	\$ 80,000.00
10-512-01				
Utilities-General	\$ 18,023.51	\$ 19,337.55	\$ 25,000.00	\$ 22,500.00
10-512-02				
Phone-General	\$ 5,299.38	\$ 7,955.27	\$ 7,500.00	\$ 7,500.00
10-512-03				
Labor-General	\$ 1,680.00	\$ 140.00	\$ 10,000.00	\$ -
10-512-10				
Internet Payables-General	\$ -	\$ -	\$ -	\$ -
10-513-00				
Commodities-General	\$ 20,267.12	\$ 21,213.52	\$ 29,000.00	\$ 26,000.00
10-513-01				
Fuel-General	\$ 6,714.82	\$ 3,360.90	\$ 10,000.00	\$ 5,000.00
10-513-02				
Parts-General	\$ 1,425.17	\$ 59.01	\$ 2,000.00	\$ 1,000.00
10-513-03				
Office Supplies-General	\$ 4,398.86	\$ 4,579.11	\$ 7,500.00	\$ 7,500.00
10-513-05				



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Cash Short-General 10-514-00	\$ -	\$ -	\$ -	\$ -
Capital Outlay-General	\$ -	\$ 2,750.00	\$ 20,000.00	\$ 5,000.00

GENERAL GOVERNMENT

TOTAL	\$ 273,344.84	\$ 291,330.39	\$ 467,000.00	\$ 410,000.00
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10-522-01 Law Enforcement Agreement	\$ 79,750.00	\$ 87,500.00	\$ 87,000.00	\$ 87,000.00
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POLICE TOTAL	\$ 79,750.00	\$ 87,500.00	\$ 87,000.00	\$ 87,000.00
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10-531-01 Gross Salary-FD	\$ 7,200.00	\$ 7,200.00	\$ 7,350.00	\$ 7,200.00
10-531-04 FICA Match-FD	\$ 550.80	\$ 550.80	\$ 1,150.00	\$ 600.00
10-532-00 Contractual Services-FD	\$ 12,218.93	\$ 4,841.12	\$ 26,000.00	\$ 20,000.00
10-532-01 Utilities-FD	\$ 5,933.72	\$ 7,593.17	\$ 6,500.00	\$ 8,000.00
10-532-02 Phone-FD	\$ 1,202.56	\$ 1,473.11	\$ 1,500.00	\$ 1,700.00
10-532-04 Insurance-FD	\$ 12,914.00	\$ 6,671.00	\$ 5,500.00	\$ 7,500.00
10-533-00 Commodities-FD	\$ 26,092.24	\$ 21,101.81	\$ 21,000.00	\$ 25,000.00
10-533-01 Fuel-FD	\$ 5,692.52	\$ 6,735.85	\$ 9,000.00	\$ 9,000.00
10-533-02 Parts-FD	\$ 4,341.08	\$ 6,666.04	\$ 5,000.00	\$ 8,500.00
10-533-03 Medical Supplies-FD	\$ 3,354.18	\$ 3,034.88	\$ 5,000.00	\$ 5,000.00
10-534-00 Capital Outlay-FD	\$ -	\$ -	\$ 28,000.00	\$ -
10-539-05 FD Transfer to Equipment	\$ 21,506.00	\$ -	\$ -	\$ -



CITY OF LEOTI

2016 ANNUAL BUDGET



FIRE DEPARTMENT TOTAL	\$ 101,006.03	\$ 65,867.78	\$ 116,000.00	\$ 92,500.00
10-551-01				
Gross Salary-Street	\$ 35,012.54	\$ 46,175.32	\$ 69,500.00	\$ 83,000.00
10-551-02				
Health Insurance-Street	\$ -	\$ -	\$ 4,500.00	\$ 11,000.00
10-551-03				
Life Insurance-Street	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
10-551-04				
FICA Match-Street	\$ 2,646.83	\$ 3,497.45	\$ 5,000.00	\$ 6,500.00
10-551-05				
KPERS Match-Street	\$ -	\$ -	\$ 5,000.00	\$ 9,000.00
10-552-00				
Contractual Services-Stre	\$ 55,364.29	\$ 199,394.01	\$ 60,000.00	\$ 75,000.00
10-553-00				
Commodities-Street	\$ 45,177.99	\$ 21,970.20	\$ 35,000.00	\$ 35,000.00
10-553-10				
Small Tools Commodities-S	\$ -	\$ -	\$ 35,000.00	\$ 10,000.00
10-554-00				
Capital Outlay-Street	\$ 4,296.38	\$ 5,665.20	\$ -	\$ 61,500.00
STREET TOTAL	\$ 142,498.03	\$ 276,702.18	\$ 215,000.00	\$ 292,000.00
10-561-00				
Personal Services-Park	\$ 13,750.00	\$ 15,000.00	\$ 18,000.00	\$ 18,000.00
10-562-00				
Contractual Services-Park	\$ 260.00	\$ -	\$ 1,000.00	\$ 1,000.00
PARKS AND RECREATION TOTA	\$ 14,010.00	\$ 15,000.00	\$ 19,000.00	\$ 19,000.00
10-571-01				
Gross Salary-Court	\$ 8,700.00	\$ 8,700.00	\$ 8,200.00	\$ 8,700.00
10-571-04				
FICA Match-Court	\$ 665.64	\$ 665.64	\$ 1,300.00	\$ 700.00



CITY OF LEOTI

2016 ANNUAL BUDGET



10-572-00						
Contractual Services-Cour	\$	20,017.31	\$	22,092.00	\$	23,500.00
10-572-01						
CONTRACT CODE						
ENFORCEMENT	\$	3,406.26	\$	-	\$	-
10-573-00						
Commodities-Court	\$	87.50	\$	60.00	\$	200.00
COURT TOTAL	\$	32,876.71	\$	31,517.64	\$	34,000.00
10-590-05						
General/Transfers to Equi	\$	166,000.00	\$	-	\$	-
10-610-01						
Appropriation-Airport	\$	1,400.00	\$	1,400.00	\$	1,400.00
10-610-02						
Appropriation-Cemetery	\$	1,400.00	\$	1,400.00	\$	1,400.00
10-610-03						
Appropriation-WCED	\$	32,000.00	\$	38,625.00	\$	42,750.00
10-610-04						
Appropriation-Golf Course	\$	17,500.00	\$	23,574.44	\$	17,500.00
10-610-05						
Appropriation-Hist Societ	\$	-	\$	-	\$	6,000.00
10-711-02						
NEIGHBORHOOD						
REVITALIZATI	\$	-	\$	-	\$	3,467.00
APPROPRIATIONS TOTAL	\$	218,300.00	\$	64,999.44	\$	72,517.00
GENERAL FUND TOTAL	\$	861,785.61	\$	832,917.43	\$	1,010,517.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Ambulance & Fire Fund

Revenue

The Ambulance & Fire Fund is a tax levying fund and brings in revenues from property taxes and vehicle taxes. These are the only sources of revenues for the account.

Expenses

A large capital outlay is budgeted for the fund. Chief Hughes has stated the need for a new fire truck to replace an older vehicle. This cost would be spread out between funds. There may also be a need for funds because of a major issue with one of the ambulances. Chief Hughes has made the issues with this ambulance aware to the administration.



CITY OF LEOTI

2016 ANNUAL BUDGET



Ambulance & Fire Revenue

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
26-410-01				
Current Ad Valorem Tax	\$ 22,416.90	\$ 20,376.30	\$ 22,902.00	\$ 18,940.00
26-410-03				
Motor Vehicle Tax	\$ 5,272.82	\$ 5,522.01	\$ 4,688.00	\$ 4,618.00
26-410-04				
Recreational Vehicle Tax	\$ 37.84	\$ 43.05	\$ 30.00	\$ 35.00
26-410-05				
Commercial Vehicle Tax	\$-	\$-	\$-	\$ 254.00
26-410-08				
16-20M Taxes	\$ 137.07	\$ 163.00	\$ 129.00	\$ 107.00
26-410-11				
Watercraft Tax	\$ -	\$ -	\$ -	\$ 19.00
TOTAL AMB. & FIRE	\$ 27,864.63	\$ 26,104.36	\$ 27,749.00	\$ 23,973.00
			PROJECTED CARRYOVER	\$ 79,165.00
			AVAILABLE FUNDS	\$ 103,138.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Ambulance & Fire Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
26-534-00				
Capital Outlay-FD	\$ -	\$ -	\$ -	\$ 100,100.00
<hr/>				
Ambulance & Fire Total	\$ -	\$ -	\$ -	\$ 101,100.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Special Highway Fund

Revenues

The Special Highway Fund revenues come from gasoline tax on gasoline which is sold in Wichita County. The amount of revenue is steady from year to year, and we should not expect to see a significant increase or decrease.

Expenses

Special Highway Fund revenues should be spent on projects relating to streets and roads. In FY2016 funds will be dedicated to work in tandem with funds from the General Fund. The two major projects to look toward are the continuation of the flow pan/valley gutter replacement and the chip seal project of streets from the Catholic Church going North toward Hwy 96 and continued West toward The Plaza.



CITY OF LEOTI

2016 ANNUAL BUDGET



Special Highway Revenue

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
41-420-06				
Gasoline Tax	\$ 39,188.18	\$ 39,473.96	\$ 39,810.00	\$ 40,200.00
TOTAL SPEC. HWY	\$ 39,188.18	\$ 39,473.96	\$ 39,810.00	\$ 40,200.00
		PROJECTED CARRYOVER		\$ 116,145.00
		AVAILABLE FUNDS		\$ 156,345.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Special Highway Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
41-542-00				
Contractual Services-Sp Hwy	\$ 95,000.00	\$ -	\$ 80,000.00	\$ 75,000.00
Special Highway Total	\$ 95,000.00	\$ -	\$ 80,000.00	\$ 75,000.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Water Fund

Revenue

Water rates have steadily been increasing over the past 2 years. In June 2015 the last increase was applied to bills and this has now leveled off. This rate increase over previous rates will allow the water fund to be solvent for an extended period of time moving forward. It will allow for the water infrastructure to be maintained for the foreseeable future.

We have also seen a large increase in the sales of our vended water. Both the bulk water plant facility and the water dispenser at City Hall have been a surprise source of revenue for the City. These water distribution sites require minimal effort for upkeep.

Expenses

There is budgeted to be a large amount of expenses for FY2016. There has been an increase in personnel expenses because a number of employees dedicate a good portion of their time to water related issues, the way the personnel expenses are broken out reflect this. Contractual services related to the water fund are stable and include all testing of our water systems to fulfill our obligations to the Kansas Department of Health and Environment.

The capital outlay expense is related to Well 14 and the tank which is located next to it. This tank and well have been out of working condition for a period of time. In FY2015 we are expected to get the well back online with funds from our USDA grant dedicated to water improvements, this will allow for water to be pumped directly into the system. There is further work which needs to be done to get the entire system online and the tank back in working condition. In FY2015 a tank inspection was done and the inside of the tank is in working order.

A transfer is scheduled to be made to the equipment reserve fund. This transfer will allow for the purchase of large equipment in the future for water related uses.

The water bond payment for FY2016 is scheduled to be approximately \$111,097. An extra balloon payment of \$100,000 has been figured in to the budget for the purposes of paying off the bond faster. By making this one time balloon payment the bond is paid off one year early and a savings of \$183,262 in interest will be recognized over the course of the note. There is also information given for paying an extra \$25,000 each year on the bond to reduce the lifetime of the note and the accrued interest.



CITY OF LEOTI

2016 ANNUAL BUDGET



City of Leoti Water Treatment Plant Savings on Early Bond Payments As of July 15, 2015

Current Note	Note began 2-11-15	
40 years	2.75%	
Maturity 2-11-2055		Total Interest
Annual Pmt	\$ 111,097.00	\$ 1,771,403.73

					Annual Pmt
					\$ 111,097.00
If one Balloon Pmt and Regular Annual Payment					
Total years	Balloon Pmt	Maturity	Total Interest	<i>Int Savings</i>	
40 years	\$75,000.00	2/11/2053	\$1,631,384.12	\$ 140,019.61	
39 years	\$100,000.00	2/11/2054	\$ 1,588,141.22	\$ 183,262.51	
If increase Annual Pmt by \$25,000 after 1st balloon payment of \$100,000					
		Maturity	Total Interest	<i>Int Savings</i>	
28 Years		2/11/2043	\$ 1,143,790.20	\$ 627,613.53	\$ 136,097.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Water Fund Revenues

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
61-440-01				
Water Service Billed-WA	\$ 520,967.48	\$ 573,151.56	\$ 535,100.00	\$ 540,000.00
61-440-06				
Penalties-WA	\$ 5,938.42	\$ 6,068.47	\$ 5,000.00	\$ 5,000.00
61-440-19				
VEND WATER SALES	\$ 7,406.45	\$ 8,962.85	\$ 7,000.00	\$ 7,800.00
61-440-20				
Coin Box Sales-WA	\$ 5,020.75	\$ 4,985.14	\$ 4,000.00	\$ 4,500.00
61-440-50				
Miscellaneous-WA	\$ 9,015.82	\$ 4,816.82	\$ 5,000.00	\$ 4,500.00
61-440-60				
Water Utility Connection Fee	\$ 2,625.00	\$ 2,800.00	\$ 1,000.00	\$ 1,500.00
TOTAL WATER	\$ 550,973.92	\$ 600,784.84	\$ 557,100.00	\$ 563,300.00

PROJECTED CARRYOVER \$ 1,134,623.00
AVAILABLE FUNDS \$ 1,697,923.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Water Fund Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
61-581-01				
Gross Salary-WA	\$ 78,603.09	\$ 73,312.76	\$ 81,500.00	\$ 89,000.00
61-581-02				
Health Insurance-WA	\$ 10,937.60	\$ 13,865.16	\$ 20,000.00	\$ 16,000.00
61-581-03				
Life Insurance-WA	\$ 139.28	\$ 90.08	\$ 500.00	\$ 300.00
61-581-04				
FICA Match-WA	\$ 5,690.43	\$ 5,197.90	\$ 7,000.00	\$ 7,000.00
61-581-05				
KPERS Match-WA	\$ 6,229.98	\$ 7,103.95	\$ 8,000.00	\$ 9,000.00
61-582-00				
Contractual Services-WA	\$ 99,188.39	\$ 89,818.95	\$ 124,000.00	\$ 125,000.00
61-582-11				
Water Protection Fee-WA (adj)	\$ -	\$ (4.24)	\$ -	\$ -
61-582-12				
Contractual-Clean WA				
Drink/Fe	\$ 3,415.44	\$ 2,987.73	\$ 6,000.00	\$ 3,700.00
61-583-00				
Commodities-WA	\$ 42,472.59	\$ 55,435.06	\$ 55,000.00	\$ 55,000.00
61-584-00				
Capital Outlay-WA	\$ 18,767.66	\$ -	\$ 150,000.00	\$ 100,000.00
61-590-00				
Transfer to Equip. Reserve-WA	\$ 90,000.00	\$ -	\$ -	\$ 100,000.00
61-590-02				
Bond PRINCIPLE Expense - WA	\$ -	\$ -	\$ -	\$ 137,534.00
61-590-03				
Bond INTEREST Expense - WA	\$ -	\$ -	\$ -	\$ 73,563.00
61-590-09				
Transfer t/Rev Bond & Int-WA	\$ 44,115.86	\$ -	\$ -	\$ -
61-999-99				



CITY OF LEOTI

2016 ANNUAL BUDGET



Profit Handler Account-WA 61-585-00	\$	195,529.46	\$	-	\$	-	\$	-
Miscellaneous Expense - WA	\$	-	\$	-	\$	-	\$	5,000.00
WATER UTILITY FUND TOTAL	\$	595,089.78	\$	384,059.00	\$	348,241.00	\$	721,097.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Sanitation Fund

Revenues

Revenues in the Sanitation fund were increased in early 2014 to reflect issues with keeping the fund solvent. This was the first increase since the Spring 1998. Although the increase has helped with the costs associated with the City running its own sanitation service, the increase may not have been as large as needed. In FY2013 and FY2014 the fund saw a net loss of approximately \$24,000 covered by unencumbered funds carried over from previous years.

The administration will continue to look toward cost savings measures, but the council should be aware a rate increase may be needed. Currently, the outlook for FY2015 is very good for fund solvency, but the fund is below a “break-even” point over the past few years. Future planning must also be taken into account when setting rates for municipal provided services. Also, we will most likely see a continued reduction in the amount of funds brought in from trash container sales.

Expenses

The major costs associated with the fund are personnel expenses. Other main items to take note of are commodities and capital outlay.

Over the past few years there have been a number of larger expenses with maintaining the equipment, combined with the uncertainty in gasoline prices and our commodities expenses are unpredictable from year to year.

The need for a new sanitation truck has been broached with the administration and with the council in the past. The current truck, the 2006 Sterling, has approximately 88,000 miles on it. The vast majority of the routes are run with this truck. Currently, the fiberglass doors are broken and don't shut correctly, the engine currently leaks and would have to be inspected by a professional to find the major problem, the hydraulic pump has been replaced in January of 2014 and is starting to leak again, and there is extensive rust starting to collect around the lower portions of the vehicle.



CITY OF LEOTI

2016 ANNUAL BUDGET



Sanitation Fund Revenue

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
62-440-01				
Sanitation Service Billed-SA	\$ 113,773.95	\$ 122,650.06	\$ 115,000.00	\$ 122,000.00
62-440-02				
Yard Waste Service Billed-YW	\$ 4,795.41	\$ -	\$ -	\$ -
62-440-06				
Penalties-SA	\$ 1,462.91	\$ 1,479.22	\$ 1,500.00	\$ 1,200.00
62-440-22				
Containers Sold-SA	\$ 6,010.50	\$ 4,280.00	\$ 4,000.00	\$ 1,500.00
62-440-50				
Miscellaneous-SA	\$ 1,640.00	\$ 1,155.00	\$ 500.00	\$ 500.00
TOTAL SANITATION	\$ 127,682.77	\$ 129,564.28	\$ 121,000.00	\$ 125,200.00
			PROJECTED CARRYOVER	\$ 107,579.00
			AVAILABLE FUNDS	\$ 232,779.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Sanitation Fund Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
62-581-01				
Gross Salary-SA	\$ 59,360.36	\$ 53,898.85	\$ 62,100.00	\$ 63,000.00
62-581-02				
Health Insurance-SA	\$ 11,171.51	\$ 12,032.95	\$ 18,000.00	\$ 14,000.00
62-581-03				
Life Insurance-SA	\$ 125.61	\$ 122.38	\$ 400.00	\$ 400.00
62-581-04				
FICA Match-SA	\$ 4,276.81	\$ 3,831.21	\$ 6,250.00	\$ 5,000.00
62-581-05				
KPERS Match-SA	\$ 4,738.58	\$ 5,052.18	\$ 4,250.00	\$ 6,600.00
62-582-00				
Contractual Services-SA	\$ 23,764.01	\$ 14,159.85	\$ 30,000.00	\$ 25,000.00
62-583-00				
Commodities-SA	\$ 29,234.25	\$ 21,094.64	\$ 30,000.00	\$ 27,000.00
62-584-00				
Capital Outlay-SA	\$ -	\$ -	\$ -	\$ 30,000.00
62-584-02				
Equipment Reserve Transfer-SA	\$ -	\$ -	\$ -	\$ -
62-590-05				
Trnsfr t/Equip Reserve Fund-S	\$ 15,000.00	\$ -	\$ 30,000.00	\$ -
Miscellaneous Expense - SA	\$ -	\$ -	\$ -	\$ 3,200.00
Sanitation Expenses Total	\$ 147,671.13	\$ 110,192.06	\$ 181,000.00	\$ 174,200.00



CITY OF LEOTI

2016 ANNUAL BUDGET



Sewer Fund

Revenue

The sewer fund has only two sources of revenue. Billed services to residents who use the sewer system and penalties for late payments for the services provided. The revenue stream for this fund is very healthy and the City should not see any issues with the revenue coming in in FY2016.

Expenses

There is a decrease in the amount of expenses related to Personnel after rearranging the personnel expenses as a whole for the City. Through our accounting system we can designate a percentage of an employees pay to come from a specific fund. The administration will continue to tweak this amount as necessary moving forward though the year.

There is a large capital outlay expense for both FY2015 and FY2016. For FY2015 the outlay was for the cleaning of the sewer system by Mayer Specialty Services. While we have not received the report back at this time we need to budget for negative outcomes from this cleaning and cameraing of the sewer system. The outlay in FY2016 will be to continue on any issues found from the inspection of the sewer lines. For insurance purposes we will need to continue a regular cleaning schedule moving forward whether it is contracted out, or it is done internally.



CITY OF LEOTI

2016 ANNUAL BUDGET



Sewer Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
63-581-01				
Gross Salary-SW	\$ 63,526.89	\$ 42,456.93	\$ 57,000.00	\$ 31,000.00
63-581-02				
Health Insurance-SW	\$ 10,871.05	\$ 8,144.79	\$ 13,500.00	\$ 5,000.00
63-581-03				
Life Insurance-SW	\$ 307.68	\$ 227.50	\$ 500.00	\$ 500.00
63-581-04				
FICA Match-SW	\$ 4,779.10	\$ 3,214.60	\$ 5,500.00	\$ 2,500.00
63-581-05				
KPERS Match-SW	\$ 5,453.72	\$ 4,114.07	\$ 5,500.00	\$ 3,500.00
63-582-00				
Contractual Services-SW	\$ 25,779.66	\$ 29,381.66	\$ 30,000.00	\$ 30,000.00
63-583-00				
Commodities-SW	\$ 22,780.58	\$ 27,393.72	\$ 20,000.00	\$ 20,000.00
63-584-00				
Capital Outlay-SW	\$ 7,433.67	\$ -	\$ 160,000.00	\$ 120,000.00
63-590-01				
Bond PRINCIPAL Expense-SW	\$ 20,187.14	\$ 22,590.36	\$ 23,287.00	\$ 24,004.94
63-590-02				
BOND INTEREST	\$ 14,696.33	\$ 15,914.63	\$ 16,634.00	\$ 14,615.41
Miscellaneous Expense - SW	\$ -	\$ -	\$ -	\$ 1,400.00
TOTAL SEWER EXPENSES	\$ 175,815.82	\$ 153,438.26	\$ 331,921.00	\$ 252,520.35



CITY OF LEOTI

2016 ANNUAL BUDGET



Stormwater Fund

Revenues

The Stormwater fund is a separate fund charged to residents on their municipal bill each month. The charge is small, so we do not see a large amount of income each year. The fund is designated to issues of drainage for stormwater.

Expenses

Continued work on the flow pans/valley gutters in town should happen in FY2016. A portion of the costs associated with that work should come from the stormwater capital outlay account as to provide for stormwater drainage in the community.



CITY OF LEOTI

2016 ANNUAL BUDGET



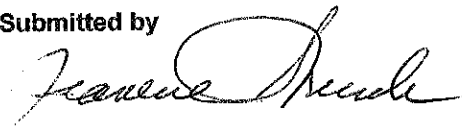
Stormwater Expenses

	2013 Actual	2014 Actual	2015 Budget	2016 Budget
60-582-00				
Contractual Services-ST	\$ 336.70	\$ 1,030.70	\$ 5,000.00	\$ 3,000.00
60-583-00				
Commodities-ST	\$ -	\$ -	\$ 5,000.00	\$ 3,000.00
60-584-00				
Capital Outlay-ST	\$ -	\$ -	\$ 20,000.00	\$ 24,000.00
60-584-02				
Equipment Reserve Transfer-ST	\$ -	\$ -	\$ -	\$ -
Stormwater Expenses Total	\$ 336.70	\$ 1,030.70	\$ 30,000.00	\$ 30,000.00

**WICHITA COUNTY HISTORICAL SOCIETY
ANNUAL BUDGET FOR JULY 1, 2015 TO JUNE 30, 2016**

	Actual 2014-2015	Projected Budget 2015-2016
REVENUE		
Donations	\$4,910.00	\$2,000.00
Fund Raising Activities	\$106.00	\$5,000.00
Gifts Received	\$13,000.00	\$0.00
Interest Income	\$0.00	\$0.00
Memberships	\$0.00	\$0.00
Memorials	\$430.00	\$1,000.00
Merchandise Sales	\$992.00	\$150.00
Other Income	\$0.00	\$0.00
Sales Tax Collections	\$12.00	\$25.00
City of Leoti	\$0.00	\$12,000.00
Wichita County Levy	\$14,000.00	\$14,000.00
TOTAL REVENUE	\$33,450.00	\$34,175.00
EXPENDITURES		
Acquisitions	\$73.00	\$1,500.00
Bank Charge	\$0.00	\$100.00
Building Repair and Maintenance	\$453.00	\$3,500.00
Computer	\$741.00	\$1,000.00
Contracted Services	\$15,659.00	\$1,600.00
Copy Machine	\$0.00	\$250.00
Dues	\$165.00	\$200.00
Equipment	\$389.00	\$2,000.00
Gifts Given	\$0.00	\$0.00
Fund Raising Activities	\$0.00	\$5,000.00
Insurance	\$748.00	\$1,200.00
Miscellaneous	\$226.00	\$1,000.00
Postage	\$17.00	\$120.00
Programs and Education	\$0.00	\$500.00
Sales Tax Disbursements	\$12.00	\$25.00
Security System	\$1,000.00	\$1,400.00
Subscriptions	\$0.00	\$0.00
Supplies	\$2,659.00	\$2,500.00
Utilities	\$13,293.00	\$15,500.00
TOTAL EXPENDITURES	\$35,435.00	\$37,395.00
Projected loss/gain for year	-\$1,985.00	-\$3,220.00
Transfers		
Cashed CD	\$47,603.00	\$0.00
Investments & Reserve	\$0.00	\$0.00

Submitted by



Jeanene French, Treasurer

Wichita County Economic Development
2016 BUDGET

TOTAL BUDGET	\$85,500.00
Business Recruitment/Promotion	3,800.00
Health/Life Insurance (increase of \$5,000)	13,000.00
Mileage	5,600.00
Office Supplies	3,000.00
Postage	800.00
Salary	52,500.00
Subscriptions/Dues/Registration Fees	1,800.00
Telephone & Utilities	3,400.00
Travel	<u>1,600.00</u>
TOTAL CASH	\$80,500.00

County & City: \$42,750.00

**Wichita County Municipal Golf Course
 Profit & Loss
 January through December 2014**

	<u>Jan - Dec 14</u>
Ordinary Income/Expense	
Income	
Annual Dues-Family	7,950.00
Annual Dues-Single	5,250.00
Balls	92.60
Cart Eletricity Charge	1,030.00
Cart Rent	945.00
Cart Shed Rental	3,390.00
Club House Rent	2,850.00
Concessions	2,341.71
Donations	50.00
Dues and Fees	850.00
Green Fees	4,714.25
Income cash	6,074.44
Merchandize	37.65
Out-of-County Family	250.00
Out-of-County Single	150.00
Range Balls	110.75
Reimbursement	50.00
Savings	300.01
Tourney Account	6,787.00
Wichita Co. Comm. Foundation	770.00
Wichita County/City Dues	35,000.00
Total Income	<u>78,993.41</u>
Expense	
941	6,808.30
Advertizing	236.00
Annual Report	40.00
Cart	318.00
Cash	900.00
Chemical	4,816.41
Contract Labor	470.00
Dues and Subscriptions	50.00
Equipment Parts	476.90
Equipment Rental	2,000.00
Fuel	4,278.59
Grass Seed	615.75
Hole Targets	44.65
Insurance	5,536.00
Kansas Withholding	588.00
Labor Hired/W-2	34,925.53
Meals and Entertainment	191.41
Membership	50.00
Mens League	552.00
Mower Repairs	5,481.95
Postage and Delivery	155.00
Range balls expense	173.50
Repairs	
Building Repairs	160.27
Equipment Repairs	745.78
Repairs - Other	603.34
Total Repairs	<u>1,509.39</u>
Rodent Control	175.00
Sales Tax	1,841.82
Sand	1,329.20
Soda	511.84
Spraying	4,072.05
Supplies	456.89
Telephone	410.60
Tournament	3,381.00
Unemployment Tax	88.28

Wichita County Municipal Golf Course
Profit & Loss
 January through December 2014

	<u>Jan - Dec 14</u>
Utilities	
Gas and Electric	
Cart Shed	1,015.58
Country Club Ac/Heat	1,132.79
Maintenance shed	786.40
New Club House	1,327.77
Well-E. Mant. Shop	3,178.82
Well at Pond	2,290.63
Well N. Club House	6,575.27
Gas and Electric - Other	1,346.36
Total Gas and Electric	<u>17,653.62</u>
Total Utilities	<u>17,653.62</u>
Total Expense	<u>100,137.68</u>
Net Ordinary Income	-21,144.27
Other Income/Expense	
Other Income	
Interest Income	2.00
Other Income	6,074.44
Total Other Income	<u>6,076.44</u>
Other Expense	
Other Expenses	340.42
Total Other Expense	<u>340.42</u>
Net Other Income	<u>5,736.02</u>
Net Income	<u><u>-15,408.25</u></u>

Wichita County Municipal Golf Course
Balance Sheet
As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
Golf Course Savings	175,000.00
Money Market Account	47,354.02
WCMGC Mens League	1,407.67
WCMGC Tournament Account	6,069.86
Wichita County Golf Course	1,133.76
Total Checking/Savings	<u>230,965.31</u>
Other Current Assets	
Inventory	1,069.42
Total Other Current Assets	<u>1,069.42</u>
Total Current Assets	232,034.73
Fixed Assets	
Depreciable Assets	291,367.47
Depreciable Assets - A/D	-209,161.56
Total Fixed Assets	<u>82,205.91</u>
Other Assets	
Wichita Co Community Foundation	70,091.76
Total Other Assets	<u>70,091.76</u>
TOTAL ASSETS	<u>384,332.40</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	399,740.65
Net Income	-15,408.25
Total Equity	<u>384,332.40</u>
TOTAL LIABILITIES & EQUITY	<u>384,332.40</u>

WC Park Board Budget

	2009	2010	2011	2012	2013	2014	2015	Historical Average	# of years in history	Projected Budget for
INCOME										
Advance County Pool Repairs			22,900	10,000	7,000	92,360		21,893	6	
City Appropriations*	31,210	34,000	32,496	15,000	15,000	15,000	27,951			\$25,000
County Appropriations*	60,008	30,559	91,000	71,000	60,000	79,037	77,767			\$80,000
WC Pool	17,747	19,292	16,381	19,488	21,061	19,310	22,380			\$20,000
WC Rec and Fitness Center	33,528	27,875	36,510	34,755	37,883	36,803	40,392			\$35,000
Sports Activity Sponsors					5,500	4,300	1,533			
Sell of Equipment /Vehicle/						2,773	452,16667			
Total	142,493	111,726	198,387	150,243	146,444	249,583	192,479			\$160,000.00
EXPENSE										
Fitness Advertising	718	681	658	307	1,178	168	718			600
Fitness Rent	965	966	966	1,063	1,063	1,223	1,225			1,400
Fitness Wages	24,316	28,882	33,812	35,384	37,509	37,845	39,291			39,000
Fitness Supplies	1,526	3,867	4,267	4,839	3,307	3,915	7,120			10,000
FitnessRepairs on Equip./new eqp	21,317	11,512	1,509	2,376	2,586	4,318	7,936			5,000
Fitness Utilities	6,532	5,147	5,517	6,024	5,529	5,771	6,837			6,500
Fitness Programs	6,837	8,698	3,732	10,304	5,947	13,014	\$9,255			10,000
Fitness Building Maint. / cleaning						3,427	571.16667			
Pool Wages	16,015	21,112	24,643	22,854	23,719	23,243	26,014			25,000
Pool Repairs/Maint.	3,943	3,801	48,140	17,652	5,537	9,808	17,314			20,000
Pool Chemicals	5,760	8,437	11,589	7,224	9,055	6,363	9,405			8,000
Sand Blasting/paint/Pool Liner	0	0	27,999	0	0	92,360	20,060			0
Pool Utilities	5,333	7,558	12,893	8,244	11,714	10,810	11,092			12,000
Pool Concession	4,281	4,822	2,996	4,597	5,491	3,835	5,170			5,000
Pool Advertising	0	312	305	252	463	296	330			400
Pool Office Supplies	0	353	108	709	1,787	887	774			1,000
Pool Employee Training (repay LG	0	0	0	0	0	1,425	238			1500
Pool Equipment	0	0	0	1,027	0	0	171			1500
Payroll Tax	7,454	7,390	8,282	12,486	14,256	14,019	12,981			14,500
Park Expense/Repair Maint. equip 1646	1,646	3,807	0	0	0	3,581	1,506			5,000
Park Maint.--Art McEntee emplo	7,501	6,925	6,000	6,741	7,800	7,800	8,461			8,000
Park Utilities	1,808	132	179	224	225	312	532			400
Park and Rec. Safety Dep. Box	0	0	0	0	0	212	35,333333			250
Park Adv.	0	0	0	0	0	0	0			100
Park Office Supplies	0	125	44	0	0	0	28			50
Park Misc.	3,524	3,506	0	75	0	0	1,184			200
Park Professional Fees	670	462	1,650	1,768	1,936	590	1,513			2,000
Park and Rec. Mileage for supplies	0	0	0	0	0	899	149,83333			900
insurance All	834	2,423	2,524	2,717	2,907	3,302	2,985			3,800
Vehicle maint. /repairs/gas	0	0	0	0	0	438	406			0
Don Paddock	2,800	0	0	0	0	0	467			0
Golf Appropriation	27,499	29,999	36,495	0	531	0	15,754			0
TOTAL	123,781	130,918	197,813	146,867	142,009	249,861	193,769			182,100
Total Net Income	18,712	-19,192	574	3,376	4,435	-278	-1,289			-22,100

CONTRACT FOR LAW ENFORCEMENT SERVICES

THIS AGREEMENT, made and entered into this 16th day of July, 2001, by and between the Board of County commissioners of Wichita County, Kansas, hereinafter called COUNTY, and the Governing Body of the City of Leoti, Kansas, hereinafter called CITY.

WHEREAS, the CITY is desirous of contracting with the COUNTY through Wayne Collins, Wichita County Sheriff, and Wayne Collins, Leoti Chief of Police, for the performance of all law enforcement functions within the boundaries of Wichita county; and

WHEREAS, such contracts are authorized and provided for by the provisions of Article 29 of Chapter 12 of the Kansas Statutes Annotated.

NOW, THEREFORE, IT IS AGREED BY THE PARTIES HERETO AS FOLLOWS:

1. ALL COUNTY and CITY law enforcement activities are to be carried on under the direction and supervision of the Sheriff of Wichita county, Kansas. The Sheriff's office is to be the center of law enforcement for the COUNTY and the CITY. The Sheriff is to have the primary right to appoint and fire said officers. In accordance with K.S.A. 19-805, the Sheriff will appoint so many deputies as he may think proper, for whose official acts and those of his Undersheriff he shall be responsible.

2. The CITY police officers, as deputy sheriffs, are to enforce all state laws, anywhere in the COUNTY, and as directed by the Sheriff. The deputy sheriffs are to enforce all CITY ordinances normally enforced by CITY police officers, with the exception of: Chapter 2, Article II (Dogs) of the Code of the City of Leoti, Kansas (Ordinance No. 97-974).

The Sheriff hereby agrees that all traffic infractions and misdemeanors occurring within the CITY limits will be cited into the CITY'S municipal court. The CITY shall provide a Municipal Court with a presiding judge, attorney to prosecute all contested cases, and a court clerk to assume responsibility for all court records. The CITY and the COUNTY shall, through their officers, agents and employees, lend reasonable cooperation and assistance to the Sheriff in carrying out this AGREEMENT.

3 In consideration for the law enforcement services provided by the COUNTY and the Sheriff, the CITY will furnish the following:

The sum of EIGHTY-SEVEN THOUSAND DOLLARS AND 00/100 (\$87,000.00), payable in monthly installments of Seven Thousand Two Hundred Fifty and 00/100 (\$7,250.00).

4. It is expressly agreed by and between the parties hereto that the requirements of K.S.A. 10-1102, et seq., as amended, (the Cash-Basis Law) shall be strictly adhered to by both the COUNTY and the CITY while this AGREEMENT is in force and effect.

5. The financing of the Sheriff's department, other than as provided herein, and all budgetary authority therefore, shall remain the responsibility of the COUNTY. All administrative duties resulting from this AGREEMENT shall remain the responsibility of the COUNTY and the Sheriff. The expenses of maintaining the sheriff's department are to be paid through the office of the County Clerk.

6. Upon completion of this AGREEMENT, all property purchased during the existence of this AGREEMENT, including vehicles, firearms, ammunition, uniforms, radios, office equipment, furniture, and supplies, shall remain the property of the COUNTY. All property owned by either party prior to entering this AGREEMENT and contributed to the joint agency created hereunder, shall be returned to the respective contributing party upon complete termination hereof, provided such property is still in existence.

7. This AGREEMENT shall be effective at twelve o'clock a.m., January 1, 2002 and remain in full force and effect until twelve o'clock a.m. January 1, 2003.

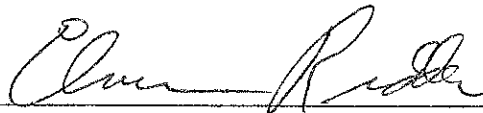
8. Salaries of the Sheriff's personnel shall be fixed annually, effective January 1st, and at such other times as may be necessary, by the COUNTY and the Sheriff.

9. The Board of County Commissioners for the COUNTY, the Governing Body of the CITY, and the Sheriff of Wichita County, Kansas, shall meet jointly at least twice a year to discuss any matters that pertain to this AGREEMENT or to law enforcement within the boundaries of the CITY and the COUNTY at times and places that are mutually agreeable to the parties hereto.

IN WITNESS WHEREOF, This AGREEMENT is executed and dated on the day first above mentioned by the Parties hereto.

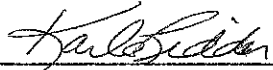
THE BOARD OF COUNTY COMMISSIONERS
OF WICHITA COUNTY, KANSAS

BY:



Elmer Ridder, Chairman

ATTEST:



Karla Ridder, County Clerk



THE GOVERNING BODY OF THE CITY OF
LEOTI, KANSAS

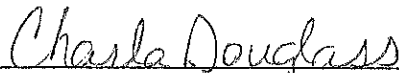
BY:



Bob Van Norden, Mayor



ATTEST:



Charla Douglass, City Clerk

The foregoing LAW ENFORCEMENT AGREEMENT is hereby approved,
pursuant to K.S.A. 12-2909 et seq., as amended, on this 16th day of July, 2000. 2001



D. WAYNE COLLINS, SHERIFF OF WICHITA
COUNTY, KANSAS

BY:

