CITY of BALDWIN CITY

2014 Adopted Budget

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Elected & Administrative Officials

Elected Officials

Name	Title	Term Expires
Marilyn Pearse	Mayor	April 2017
Jason Mock	Council President	April 2015
Christi Darnell	Councilmember	April 2017
Kathy Gerstner	Councilmember	April 2017
Shane Starkey	Councilmember	April 2015
Coy Weege	Councilmember	April 2015

Administrative Officials

Name	Position
Chris Lowe	City Administrator
Collin Bielser	City Clerk
Allen Craig	Fire Chief
Christopher Croucher	Electrical Distribution Director
Robert Culley	Power Plant Superintendent
Greg Neis	Police Chief
Tina Rakes	Zoning Administrator
Brad Smith	Finance Director
Bill Winegar	Public Works Director

City Administrator's Budget Message

December 9, 2013

The Honorable Mayor and Council:

According to the budgeting standards established by the Government Finance Officers' Association of the United States and Canada (GFOA), a municipal budget document should be a policy document, an operations guide, a financial plan and a communications medium. The 2014 Budget for the City of Baldwin City satisfies these criteria.

The City of Baldwin City operates on a calendar fiscal year beginning on January 1. The budget is organized into 25 separate and distinct "Funds", each of which is described in detail in the Budget Document. The City prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. As a City of the Third class, the City can, and does, waive compliance annually with generally accepted accounting principles. An annual audit of the City's financial statements by a third party accounting firm takes place annually.

This Budget Document attempts to present and explain each Fund separately. Each section by fund includes highlights of major expenditures or expenses in that particular fund, explanatory information about the fund, personnel information by fund and other information intended to educate the reader about the sources and uses of the funds.

The first category of funds is GOVERNMENTAL FUNDS. The General Fund is the first governmental fund presented in the Budget Document which is divided into the following departments: Finance and Administration, Public Works, Parks, Fire, Police, City Pool, Municipal Court, Economic Development, Information Technology and Planning/Codes. The General Fund is the City's primary tax supported fund, used to account for all funds not required by standard budgeting practice to be budgeted separately. The Budget also includes an Equipment Reserve which is a recipient of transfers from the General Fund to save and pay for equipment purchases in support of General Fund departments. Additionally, other governmental funds are the Library, the Cemetery, Cemetery Reserve, and Debt Service or Bond and Interest Fund.

The second category of funds in the Budget Document is SPECIAL REVENUE FUNDS, which are those that have a special tax or other revenue source dedicated for a specific purpose. These include Special Parks, Quality of Life Sales Tax, Special Highway, Capital Improvement Sales Tax and Pool Sales Tax.

The third category of funds is ENTERPRISE FUNDS. These funds derive revenue from fees for services rather than taxes. Each enterprise fund consists of an Operating Fund, a Reserve Fund, a Capital Improvement Fund and a Debt Service Fund. The City has Electric, Water, Wastewater and Refuse Funds. Electric, Water and Wastewater all have their own operating fund, reserve, capital improvement and debt service which are considered together for auditing purposes. The exception is the Refuse fund which is a contracted service fund.

Finally, the City has one CAPITAL FUND which primarily consists of debt proceeds to complete capital improvements projects which are identified in the 5 year Capital Improvements Plan. It should be noted that this Council is the first to complete a process to review the capital plans throughout all City departments and to adopt an official plan.

Revenues exceed or equal expenditures or expenses in each of the City's 25 distinct funds. Because of the cash basis and budgetary laws in effect in the State of Kansas, the final budget includes budget authority to spend all available resources in each fund; however, that just provides the City flexibility to spend those resources based on unforeseen circumstances. If the funds were not budgeted to zero and additional expenditures or expenses were required, the City would have to republish the budget and follow the entire budget process again simply to authorize additional spending. Therefore, the 2014 budget in each of the funds includes contingency amounts and capital outlay line items that are intended to "budget to zero" which provides the budget authority to spend those resources if necessary. The total expenditures and expenses for all funds for 2014 is $18,467,536.

The GENERAL FUND revenues are projected at $2,477,445 and the cash carry amount in that fund projects at $359,922. Expenditures are budgeted to zero for total budget authority of $2,837,366. The EQUIPMENT RESERVE FUND revenues are projected to be $152,510 with a cash carry of $97,701. Total budget authority for expenditures in this fund is $250,211.

The LIBRARY FUND is a component unit of the City. By charter ordinance, the City is authorized to levy 4 mills each year to fund library operations. All money collected for the Library is paid to the Board at the conclusion of the year, so the fund is a net neutral fund to the City. The revenue projected for the Library in 2014 is $135,005 with the exact same amount budgeted for expenditures.

The CEMETERY FUND's revenues are projected at $67,250 with a cash carry amount of $24,214. Expenditures in this fund are budgeted at $91,464. The CEMETERY RESERVE FUND includes cash carry and revenues of $135,659 and this fund is budgeted to zero in the same amount.

The DEBT SERVICE FUND is often referred to as the Bond and Interest fund. This is where the debt payments for governmental fund activities are budgeted. Each enterprise fund has its own debt service fund; however this fund is separate and distinct from those debt service funds. Cash carry and revenue in this fund is projected at $541,075 and expenditures in this fund equal that amount.

As previously noted, the City maintains several SPECIAL REVENUE FUNDS which are collected and earmarked only for certain related expenditures. The SPECIAL PARKS AND RECREATION FUND receives revenue from statewide liquor sales as well as improvement fees and lease proceeds. Projected revenues are $11,172 along with a cash carry amount of $82,533. The expenditures are budgeted to zero in the amount of $93,705. These funds must only be used on parks related projects.

The QUALITY OF LIFE SALES TAX FUND has projected revenues of $95,368 with a cash carryover of $240,635. Expenditures are budgeted at $336,003. This fund is a ¼ cent sales tax which can be used broadly for quality of life amenities like the Library and City parks.

The SPECIAL HIGHWAY FUND consists of the proceeds of statewide gas tax payments from the State and the County. These funds must be used on transportation related expenses. Cash carry in this fund is $253,958 with additional projected revenues of $131,420. This fund's expenditures are budgeted at $385,378 in 2014.

The CAPITAL IMPROVEMENT SALES TAX FUND is a local, ½ cent sales tax which is devoted to funding large scale capital projects. The majority of this revenue stream is devoted to paying debt service for the 6th Street road project. Revenues in this fund are projected at $185,000 with a cash carry amount of $302,968. Expenditures total $487,968 in the 2014 budget.

The SWIMMING POOL SALES TAX FUND contains the remainder of funds raised by a now defunct sales tax for the construction of the City pool. This fund contains $105,353 in cash carry and is used primarily as a reserve fund for large improvements or repairs to the pool. Budget authority exists to expend the remainder of these funds if necessary.

ENTERPRISE FUNDS comprise the rest of the City's budgeted funds. As previously noted, each utility is comprised of an operating fund, a capital improvement fund, a debt service fund and a reserve fund. The City of Baldwin City adopted a fund balance policy for its utilities in 2013. It is the goal of management to build up the reserve funds to the level as stated in that fund balance policy. That policy can be found in the appendix of this Budget Document.

Budgeted revenues in the ELECTRIC OPERATING FUND are anticipated to be $4,461,765. Cash carry in this fund is $916,931. Expenses are budgeted to be 5,263,219 for 2014. The ELECTRIC CIP FUND shows revenues of $400,000 as a transfer from the operating fund to accomplish the replacement of old electric meters with digital smart meters and additional RICE NESHAP compliance projects. The ELECTRIC DEBT SERVICE FUND includes $685,690 in revenues and an equal amount budgeted as an expense. This amount represents debt payments for the construction of the power plant as well as for citywide line upgrades. The ELECTRIC RESERVE FUND has cash carry funds in the amount of $906,926 and expenditures are budgeted to zero for budget authority purposes. No spending is planned for the reserve fund.

The WATER OPERATING FUND anticipates $1,742,640 in revenue along with a cash carry balance of $308,003. Budgeted expenses in this fund are $1,854,216. The WATER DEBT SERVICE FUND has a cash carry balance of $3,177 and revenue transferred from the operating fund in the amount of $104,785. Budgeted expenses for bond and interest are $107,962. The WATER CIP FUND has $312,823 in cash carryover along with $105,500 in revenues from the operating fund. Expenses are budgeted at $418,323 in the CIP to replace 4" line, change out of old water meters and a fire booster pump at the North Tower. The WATER RESERVE FUND HAS $1,023,743 in cash carryover and those funds are budgeted to zero for budget authority purposes with no planned expenses in that fund based on the fund balance policy goal.

The WASTEWATER OPERATING FUND shows anticipated revenues of $777,060 along with $165,364 in cash carryover. Budgeted expenses equal $928,488 in this fund. The WASTEWATER DEBT SERVICE FUND has $393,000 budgeted for revenues and an equal amount of expense budgeted to make those debt payments. The WASTEWATER CIP contains cash carryover of $152,712 and this fund is budgeted to zero for budget authority. The WASTEWATER RESERVE FUND contains cash carryover of $23,173 and revenues of $52,712. Budgeted expenses for the reserve are $75,886, but no spending is planned as we attempt to meet fund balance goals.

The REFUSE AND RECYCLING FUND has a cash carryover balance of $4,224 and anticipated revenues of $216,099. Budgeted expenses in this fund are $204,924.

The GENERAL CAPITAL IMPROVEMENT FUND has a cash carryover balance of $544,075 which is mainly leftover debt proceeds from the 6th Street road project which was completed in 2013. The 2014 budget anticipates $60,000 in revenues from a transfer from the General fund for various projects. Expenditures are budgeted at $604,075 with storm water projects comprising most of those planned capital projects.

In summary, the 2014 Budget Document identifies and addresses several needs and is a solid plan. The budget meets all statutory requirements of the State of Kansas and provides adequate budget authority to provide flexibility of spending throughout the year. This Budget also takes a major first step by adopting fund balance policies and the City will attempt to build reserves consistent with those policies. It provides adequate reserves for contingencies and cash flow requirements. All of the information contained in this transmittal letter can be found in greater detail within the Budget Document.

It is important to note that, to my knowledge, this is the first Budget Document ever produced by city staff. In previous years, staff would submit the required budget forms to the State, but did not produce a Budget Document for employees, department heads, elected officials, and the public to use in understanding the Budget plan for the City. Special commendation should go to Brad Smith, Finance Director, and Collin Bielser, City Clerk, for a tremendous amount of work to produce this extremely informative Budget Document. Without their dedication and professionalism, this Budget book would not exist. I want to also recognize all of the hard work of our Department Heads, Mayor Pearse, City Council and Finance Committee members that made the passage of this Budget possible.

Respectfully submitted,

Chris Lowe,

City Administrator

Introduction

Introduction

Purpose

The purpose of the budget guide is to assist the public in understanding the way the City budget is prepared, adopted, implemented and amended. It provides information about the budget process and also defines financial terms and provides an overview of the City's financial goals.

What is a Budget?

The development of an annual budget is one of the most important processes a City engages in on a continuing basis. The budget serves multiple functions for the City. First of all, the budget is a financial plan that ties financial resources to specific activities. Second, the budget is a policy document that establishes the activities and projects that the City will pursue and provides an organizational framework for implementing those activities. Finally, the budget serves as a vehicle for communicating with the public about the planned activities of the City.

Budget Preparation

Preparation of the City's budget occurs mostly during the summer months just prior to establishing the City's mill levy rate for the following year, although implementation is a year-round process. The City of Baldwin City operates on a January 1st to December 31st fiscal year calendar. The budget presents actual figures for prior years, estimated figures for the current year and budgeted figures for the coming year.

The City Administrator and Finance Director meet with each Department Head who has prepared budget requests based on projected needs within their scope of responsibility. Each line item is discussed and adjusted to fit next year's projects. The City Administrator's approach in these meetings is to make certain there is adequate justification for increasing budget requests based on a detailed scope of work or specific need to purchase items. Similarly, there needs to be justification for maintaining an existing line item budget level if historically the funds have not been used. Finally, the City Administrator reviews areas that may need more funding to fit the community's priorities based upon priorities of the City Council.

2014 Budget Calendar

Date	Activity
May 3rd	City Staff Budget Kickoff Meeting
May 21st - May 24th	Staff Meetings with Department Heads
June 1st - June 30th	Develop Revenue Projections
June 5th	City Finance Committee Meeting
June 29th	City Council Retreat
July 1st	Receive Assessed Valuation from County Clerk
July 3rd	City Finance Committee Meeting
July 15th	City Council Budget Worksession & Authorize Publication of Budget
July 25th	Publication of Notice of Hearing
August 5th	City Council Budget Hearing - Last Day For Publishing Budget & Hearing Notice: K.S.A. 79-2929
August 15th	Last Day For Public Hearing: K.S.A. 79-2933
August 25th	Last Day For Filing Levies & Budget With County Clerk: K.S.A. 79-1801

Budgeting Laws

Budget Law (K.S.A. 79-2925 – 79-2937)

The City is required to establish a budget of planned expenditures for every fund, except capital project funds for which debt has been issued. The budget law also prohibits the City from expending an amount that exceeds the amount budgeted for the fund. 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. The budget law also prescribes a minimum procedure the City must follow in order to adopt the budget. The law requires the City to hold a public hearing prior to budget adoption. This hearing must be publicized by public notice in the official City newspaper at least ten days prior to the date of the hearing.

Cash Basis Law (K.S.A. 10-1101)

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

Limit on Indebtedness (K.S.A. 10-309)

Kansas law limits the long-term debt (Bonds and Temporary Notes) outstanding to a maximum of 30% of assessed valuation. Assessed value 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 establishing the mill levy. Debt issued for the purposes of storm or sanitary sewers, certain street intersections, or for City utilities are not subject to the limit. In addition, debt issued under some statutes may be specifically exempt by the authorizing legislation.

Open Meetings (K.S.A. 75-4317 et seq.)

Generally, any time a quorum of the City Council meets for the purpose of conducting or discussing business, the meeting must be open to the public. State law provides specific instances in which the City Council may go into executive session (non-public meeting), but no binding decisions may be made in such closed sessions. The public is encouraged to attend and participate in all City Council meetings pursuant to the rules of order.

Kansas Open Records Act (K.S.A. 45-215 et seq.)

The Kansas Open Records Act provides that, unless specifically exempt by law or court ruling, all public records are open to public inspection. The basic policy is that the public has a right to public records unless otherwise limited by state or federal law. A fee may be charged if substantial amounts of staff time are required to provide access. Copies of records can be provided for a nominal fee. If a record is requested and access is denied, a specific reason for denial must be given.

Accounting Policies

The City of Baldwin City makes use of a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. Annual financial statements are presented after applying encumbrances, where applicable, to record accrued contracts, inventories, property, and equipment resulting in financial statements presented on a cash basis of accounting.

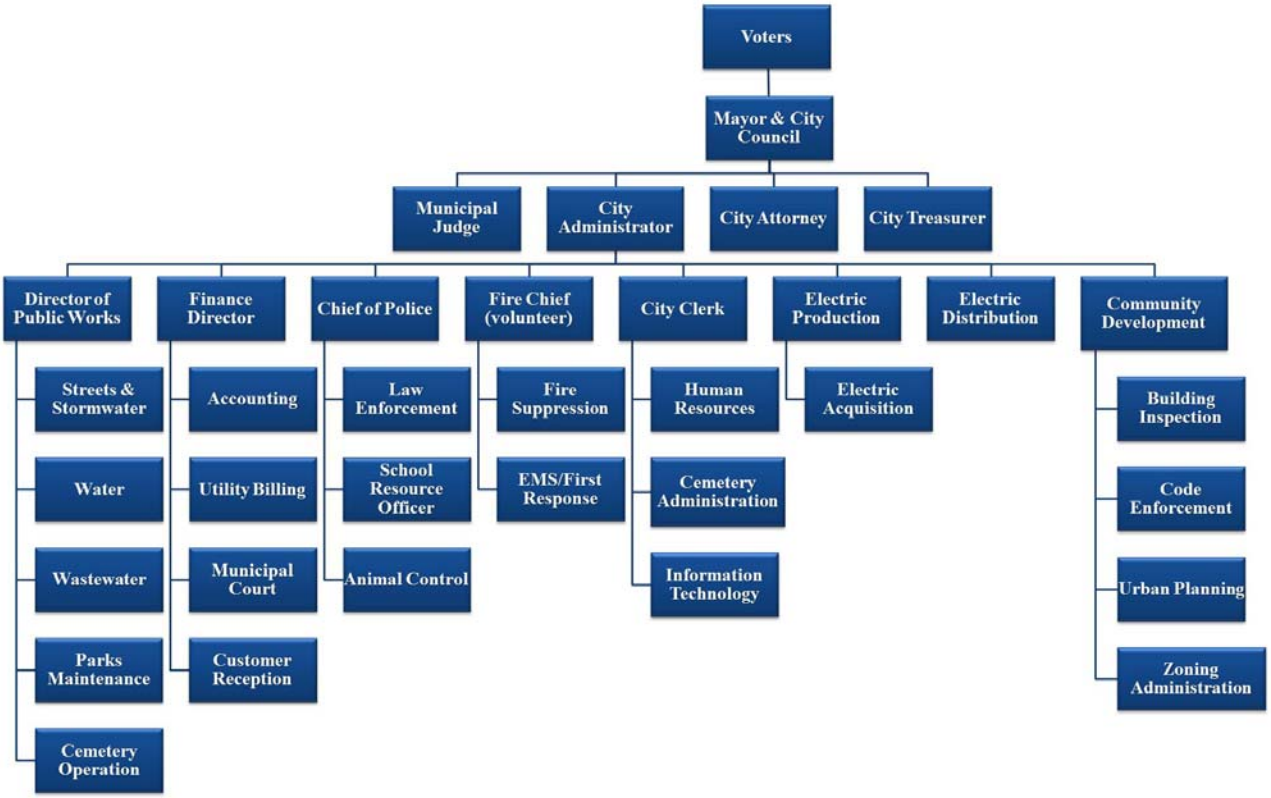
As a governmental system, the City is charged with the duties of reporting and fully disclosing its financial position and financial results of operation in conformity with the laws of the State of Kansas. The City must demonstrate compliance with finance-related legal and contractual provisions within the system's financial activities.

The financial transactions of the City are recorded in individual funds. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the City:

- **General Fund** – accounts for all unrestricted resources except those required to be accounted for in another fund. This is the principal operating fund of the City.
- **Special Revenue Funds** – are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are restricted to finance particular functions or activities of the City.
- **Debt Service Funds** – are used to account for the accumulation of cash for, and the payment of, principal, interest and other related costs of the City's debt.
- **Capital Project Fund** – is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
- **Enterprise Funds** – account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the expense of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expensed incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

City Organizational Chart



The City of Baldwin maintains approximately 37 full-time employees and 4 part-time employees. All together these employees are responsible for carrying out the daily activities of the City. This includes, but is not limited to, police protection, street maintenance, and the delivery of reliable electricity and clean water. Because the City of Baldwin City is a small organization, often employees are required to wear many hats and perform tasks across different departments. For this reason, the City budgets personnel costs across different funds. This is done to reflect the actual labor costs being performed by a particular position.

City Demographics

Location

Zip Code……..66006

Area Code…….(785)

Time Zone…….CST

Land Area (sq. miles)……..2.641

Elevation (ft.)……...1,037

Latitude……38.777506

Longitude…….-95.18748

People

City Population (2010)…….4,515

Male…….48.5%

Female…….51.5%

Population Change (2000—2010)…...32.8%

Median Age……...30.2

Housing

Housing Units……..1,665

Total Households…….1,501

Family Households……..1,011

Nonfamily Households……...490

Avg. Household Size…….2.54

Avg. Family Size……...3.08

Total Housing Units…….1,665

Vacant…….164

Homeowner Vacancy Rate……..5.4

Rental Vacancy Rate……...8.6

Workforce

(For Population 25 Years and Over)

High School Education or Higher …….94%

Bachelor's Degree or Higher……...33.4%

Graduate or Professional Degree…….11.9%

Unemployed (16 Years and Over)…….3.9%

Mean travel time to work…….26 Minutes

Climate

January Avg. Max/Min ……40°/19°

July Avg. Max/Min……...89°/69°

Avg. Precipitation (inches)…….40.36"

Cost of Living

City Sales Tax Rate……...8.4%

Transient Guest Tax……..5.7%

Cost of Living (U.S. avg. = 100)……...95

(Source: Sperling's Best Places)

How to Read the Budget Guide

The City of Baldwin City maintains 25 different funds. These funds provide the necessary resources to operate the City of Baldwin City. This includes general government operations such as street and parks maintenance as well as business type activities like the electric plant, electric distribution lines and water/sewer infrastructure.

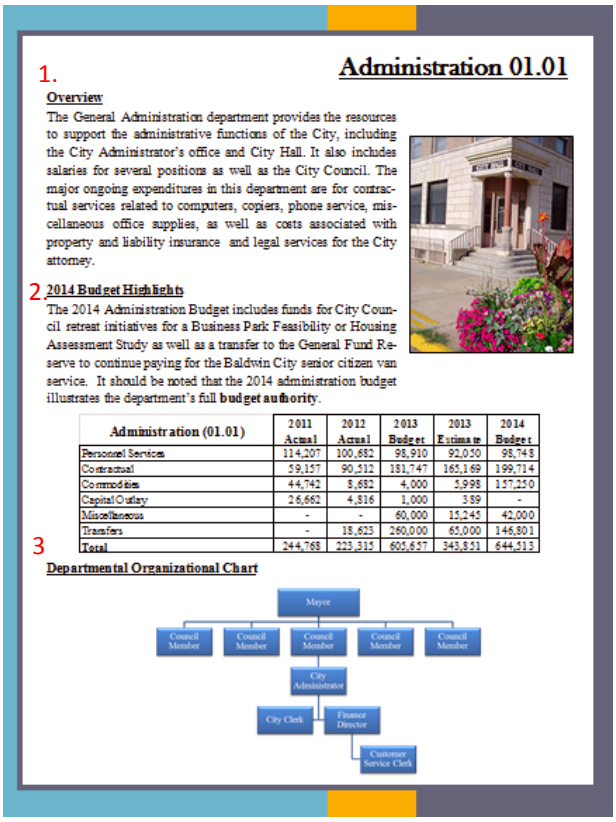
Every fund has been accounted for in this budget guide, and some funds contain additional departments. For instance, the City's General Fund is one fund, but contains the resources for 10 departments. Each fund, and when applicable, each department has been detailed using the following method:

1) **Overview:** Provides a quick summary of services covered by the fund as well as notable past expenses.

2) **2014 Budget Highlights:** Briefly details the planned expenditures to occur in 2014.

3) **Departmental Organizational Chart:** Provides a brief summary of how each department is staffed.

4) **Departmental Expenditures:** Details the planned expenses in 2014 by individual line item.



1.

Administration 01.01

Overview

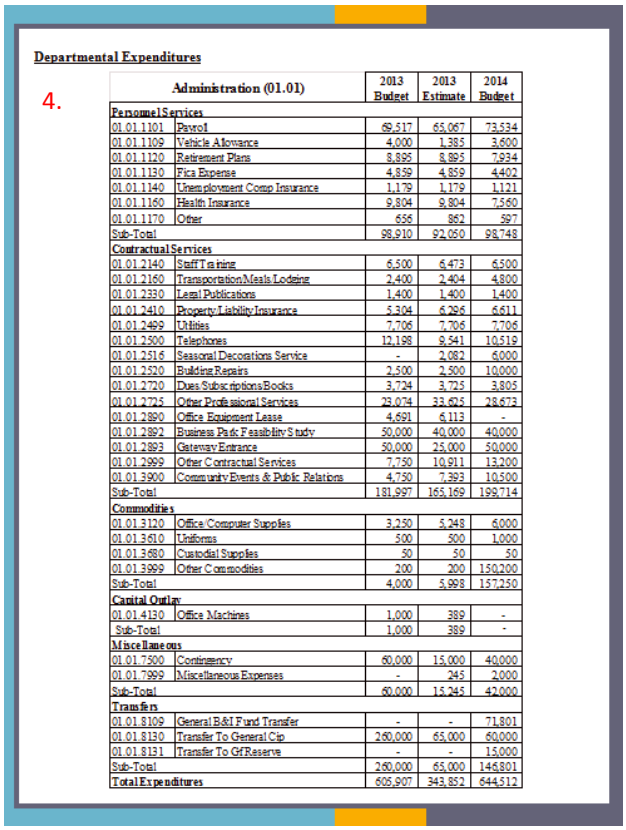
The General Administration department provides the resources to support the administrative functions of the City, including the City Administrator's office and City Hall. It also includes salaries for several positions as well as the City Council. The major ongoing expenditures in this department are for contractual services related to computers, copiers, phone service, miscellaneous office supplies, as well as costs associated with property and liability insurance and legal services for the City attorney.

2 **2014 Budget Highlights**

The 2014 Administration Budget includes funds for City Council retreat initiatives for a Business Park Feasibility or Housing Assessment Study as well as a transfer to the General Fund Reserve to continue paying for the Baldwin City senior citizen van service. It should be noted that the 2014 administration budget illustrates the department's full **budget authority**.

Administration (01.01)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	114,207	100,682	98,910	92,050	98,748
Contractual	59,157	90,512	181,747	165,169	199,714
Commodities	44,742	8,682	4,000	5,998	157,250
Capital Outlay	26,662	4,816	1,000	389	-
Miscellaneous	-	-	60,000	15,245	42,000
Transfers	-	18,623	260,000	65,000	146,801
Total	244,768	223,315	605,657	343,851	644,513

3 **Departmental Organizational Chart**



Departmental Expenditures

4.

Administration (01.01)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.01.1101	Payroll	69,517	65,067	73,534
01.01.1109	Vehicle Allowance	4,000	1,385	3,600
01.01.1120	Retirement Plans	8,895	8,895	7,934
01.01.1130	Fica Expense	4,859	4,859	4,402
01.01.1140	Unemployment Comp Insurance	1,179	1,179	1,121
01.01.1160	Health Insurance	9,804	9,804	7,560
01.01.1170	Other	656	862	597
Sub-Total		98,910	92,050	98,748
Contractual Services				
01.01.2140	Staff Training	6,500	6,473	6,500
01.01.2160	Transportation/Meals/Lodging	2,400	2,404	4,800
01.01.2330	Legal Publications	1,400	1,400	1,400
01.01.2410	Property/Liability Insurance	5,304	6,296	6,611
01.01.2499	Utilities	7,706	7,706	7,706
01.01.2500	Telephones	12,198	9,541	10,519
01.01.2516	Seasonal Decorations Service	-	2,082	6,000
01.01.2520	Building Repairs	2,500	2,500	10,000
01.01.2720	Dues/Subscriptions/Books	3,724	3,725	3,805
01.01.2725	Other Professional Services	23,074	33,625	28,673
01.01.2890	Office Equipment Lease	4,691	6,113	-
01.01.2892	Business Park Feasibility Study	50,000	40,000	40,000
01.01.2893	Gateway Entrance	50,000	25,000	50,000
01.01.2999	Other Contractual Services	7,750	10,911	13,200
01.01.3900	Community Events & Public Relations	4,750	7,393	10,500
Sub-Total		181,997	165,169	199,714
Commodities				
01.01.3120	Office/Computer Supplies	3,250	5,248	6,000
01.01.3610	Uniforms	500	500	1,000
01.01.3680	Custodial Supplies	50	50	50
01.01.3999	Other Commodities	200	200	150,200
Sub-Total		4,000	5,998	157,250
Capital Outlay				
01.01.4130	Office Machines	1,000	389	-
Sub-Total		1,000	389	-
Miscellaneous				
01.01.7500	Contingency	60,000	15,000	40,000
01.01.7999	Miscellaneous Expenses	-	245	2,000
Sub-Total		60,000	15,245	42,000
Transfers				
01.01.8109	General B&I Fund Transfer	-	-	71,801
01.01.8130	Transfer To General Cip	260,000	65,000	60,000
01.01.8131	Transfer To Gf Reserve	-	-	15,000
Sub-Total		260,000	65,000	146,801
Total Expenditures		605,907	343,852	644,512

Chart of Funds

FUND NUMBER	FUND NAME	DEPARTMENT NUMBER	DEPARTMENT NAME
01	GENERAL	01	ADMINISTRATION
		02	PUBLIC WORKS/STREETS
		03	PUBLIC WORKS/PARKS
		04	FIRE
		05	POLICE
		06	SWIMMING POOL
		07	MUNICIPAL COURT
		09	ECONOMIC DEVELOPMENT
		10	INFORMATION TECHNOLOGY
		35	PLANNING/CODE ENFORCEMENT
02	LIBRARY	01	ADMINISTRATION
03	CEMETERY	01	ADMINISTRATION
09	GENERAL FUND DEBT SERVICE	01	ADMINISTRATION
11	ELECTRIC	24	GENERATION
		25	DISTRIBUTION
		26	ADMINISTRATION
		27	ACQUISITION
12	WATER	11	ADMINISTRATION
		12	DISTRIBUTION
15	WATER DEBT SERVICE	01	ADMINISTRATION
18	WASTEWATER	21	ADMINISTRATION
		22	TREATMENT
		23	COLLECTION
20	WASTEWATER DEBT SERVICE	01	ADMINISTRATION
24	REFUSE	01	ADMINISTRATION
26	SPECIAL PARKS & RECREATION	01	ADMINISTRATION
27	QUALITY OF LIFE SALES TAX	01	ADMINISTRATION
28	SPECIAL HIGHWAY	01	ADMINISTRATION
29	GENERAL FUND CIP	01	ADMINISTRATION
30	WASTEWATER RESERVE	01	ADMINISTRATION
31	GENERAL FUND EQUIPMENT RESERVE	01	ADMINISTRATION
32	ELECTRIC RESERVE	01	ADMINISTRATION
33	WATER RESERVE	01	ADMINISTRATION
34	CEMETERY RESERVE	01	ADMINISTRATION
40	ELECTRIC CIP	01	ADMINISTRATION
41	WATER CIP	01	ADMINISTRATION
42	WASTEWATER CIP	01	ADMINISTRATION
45	SALES TAX CIP	01	ADMINISTRATION
51	ELECTRIC DEBT SERVICE	01	ADMINISTRATION
70	SWIMMING POOL SALES TAX	01	ADMINISTRATION

Schedule of Transfers

Overview:

Governmental budgets typically include transfers of funds from one source to another. Transfers are scheduled for a host of reasons, but the most common occurrence for a transfer is to take revenue from a dedicated source, like electric payments or sales tax collection, and transfer them to other funds to pay bond and interest for outstanding debt issuances or to set aside money for future capital improvement upgrades.

	From:												
To:	General Fund (01)	Cemetery Fund (03)	Electric Utility Fund (11)	Water Utility Fund (12)	WWTR Utility Fund (18)	Refuse Fund (24)	Special Parks (26)	Quality of Life Sales Tax (27)	Special Highway (28)	Water Reserve (33)	WWTR Capital Imp. (42)	Capital Imp. Sales Tax (45)	Total
General Fund (01)		2,647	479,633	175,304	33,878	9,585	4,035					98,211	803,293
General B&I (09)	71,801							50,841	28,903			180,000	331,545
Water Utility Fund (12)										100,000			100,000
Water B&I (15)				104,785									104,785
Wastewater B&I (20)					383,953								383,953
CIP Fund (29)	60,000												60,000
Wastewater Reserve (30)											52,712		52,712
General Reserve (31)	152,510												152,510
Cemetery Reserve (34)		30,000											30,000
Electric CIP (40)			400,000										400,000
Water CIP (41)										100,000			100,000
Electric B&I (51)			685,690										685,690
Total	284,311	32,647	1,565,323	280,089	417,831	9,585	4,035	50,841	28,903	200,000	52,712	278,211	3,204,488

2014 General Fund

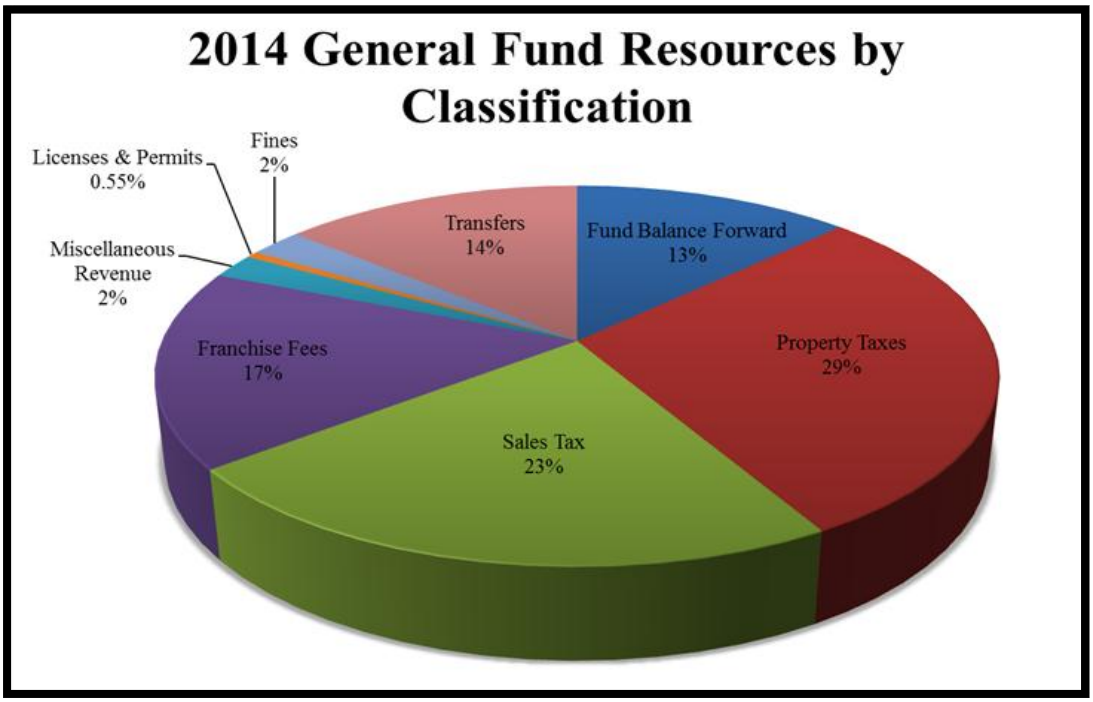
Overview

The City's General Fund is the principal operating fund for the City of Baldwin City. Municipal services such as police and fire protection, streets and parks maintenance, administration, planning and zoning, and economic development programs are a few examples of the types of municipal services that are budgeted in the City's General Fund.

Cumulatively, the City's 2014 General Fund has a budget authority of $2,837,366. This is approximately $350,000 more than what was allocated for the 2013 budget. The reason for this increase is two-fold. One, staff has prepared the 2014 budget by utilizing the City's full budget authority and two, the utilities where the finances were healthy enough, an additional transfer was made to the General Fund in lieu of a franchise fee. This was done to alleviate the City's reliance on ad valorem revenues and to more accurately depict costs that would be incurred by private or investor owned utilities if they operated under a franchise agreement with the City to provide a particular utility service.

General Fund Revenue

The General Fund relies on revenues from a variety of sources to provide for the operations of the 10 departments that are budgeted in the fund. Early in the budget process, revenues for the General Fund are analyzed based on the actual receipts from the previous year. Adjustments then might be made to the current year's revenue estimates, and projections are made for the next fiscal year. Over 50% of all General Fund revenues come from two sources; property taxes and sales tax.



General (01)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan 1	(28,053)	69,098	254,279	328,725	359,920
Revenue:					
Ad Valorem Tax	763,628	752,156	767,305	769,381	721,514
Delinquent Tax	-	33,044	29,371	29,371	30,840
Motor Vehicle Tax	-	67,529	77,771	68,980	70,906
Recreational Vehicle Tax	-	858	1,162	945	1,000
16/20M Vehicle Tax	-	-	591	-	-
Vehicle Rental Tax	-	89	-	79	100
City Sales and Use Tax	185,035	183,380	185,000	185,000	187,000
County Sales and Use Tax	421,482	454,311	444,395	425,000	454,223
Natural Gas Franchise Fee	38,575	30,216	40,000	40,000	39,000
Telephone Franchise Fee	13,414	11,681	13,500	12,000	13,200
Cable TV Franchise Fee	9,422	8,712	10,000	8,800	8,458
KCPL Franchise Fee	3,257	3,943	3,000	4,000	4,740
M & E Tax Reduction	12,526	-	-	-	-
Transient Guest Tax	-	12,552	11,200	12,500	15,000
Leased City Property	-	1	-	1	1
Lake Lease KS Wildlife/Parks	-	773	1,000	1,030	1,030
KS Local Alcohol/Liquor Fund	9,677	8,886	9,757	9,757	9,472
CMB/Liquor License Fees	1,950	1,850	1,500	1,500	1,500
Miscellaneous Permit Fees	11,114	1,357	-	1,000	1,000
Building Permit Fees	50,164	21,413	8,000	8,000	12,000
Dog Tag Fees	1,561	1,150	1,400	1,400	1,000
Investment Interest	1,031	-	-	-	-
NOW Account Interest	839	1,912	-	9,000	12,000
Municipal Court Fines	63,855	68,118	45,000	79,997	68,117
Animal Control Ordinance Fines	478	180	-	400	400
VIN Verification Fees	-	-	-	3,598	5,000
Reimbursed Expense	3,120	755	-	-	-
Sale of City Property	-	432	5,000	-	-
Grant Proceeds	-	3,900	-	-	-
Parks/Donation/Brick Sale	-	1,075	-	-	-
Donations	-	259	-	-	200
Other Revenue	22,130	9,609	5,144	2,998	16,452
Electric Utility Fund Transfer	190,500	158,424	335,455	223,636	189,618
Water Utility Fund Transfer	68,091	68,433	130,438	86,959	70,746
Wastewater Utility Fund Transfer	37,159	37,808	-	-	14,451
Refuse Utility Fund Transfer	8,400	8,400	9,358	9,358	9,585
Transfer From Reserve	47,890	-	-	-	-
Transfer From Special Parks and Rec	-	-	668	668	4,035
Transfer From Cemetery	-	-	-	-	2,647
Transfer From Electric - In Lieu of Franchise Fee	-	150,000	-	111,818	290,015
Transfer From Water - In Lieu of Franchise Fee	-	-		43,479	104,558
Transfer From WWTR - In Lieu of Franchise Fee	-	-		-	19,427
Transfer From Refuse - In Lieu of Franchise Fee	-	-		-	-
Transfer from Capital Imp. Sales Tax	-	-	-	-	98,211
Interest on Idle Funds	-	-	1,500	-	-
Miscellaneous	-	-	7,403	-	-
Total Receipts	1,965,298	2,103,206	2,144,918	2,150,655	2,477,446
Resources Available	1,937,245	2,172,304	2,399,197	2,479,380	2,837,366
Total Expenditures	1,869,535	1,843,577	2,399,197	2,119,460	2,837,366

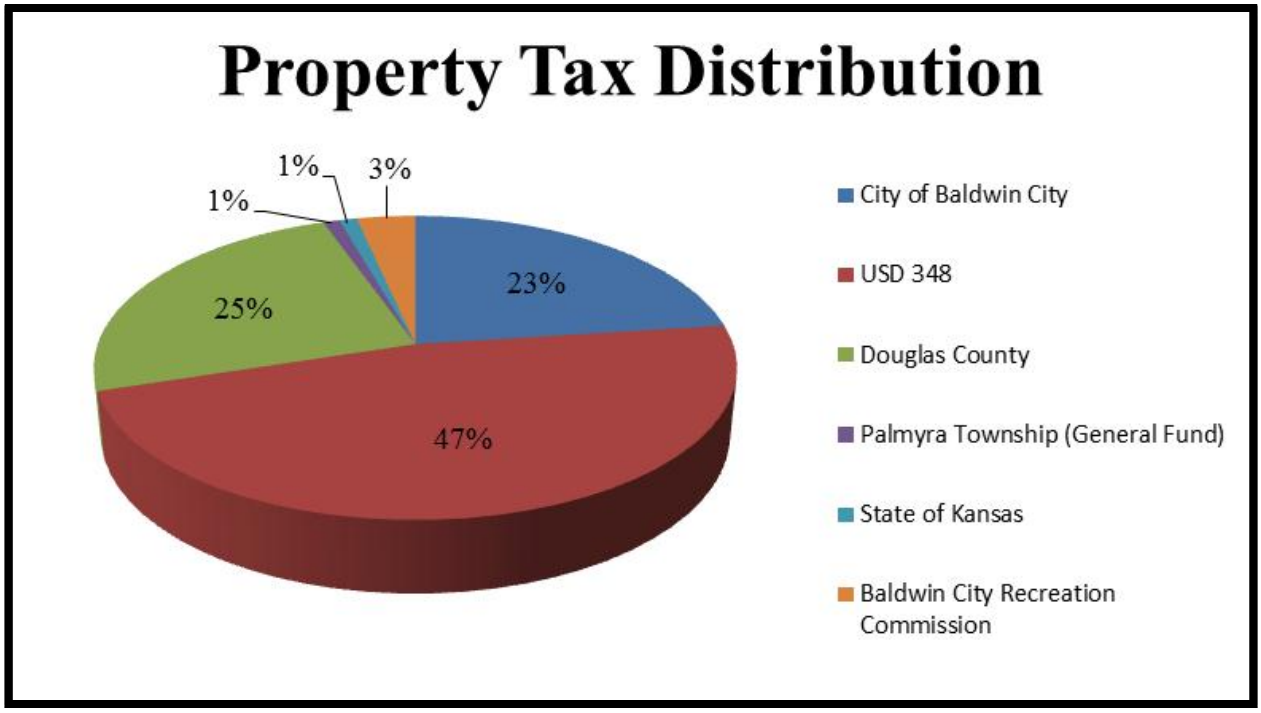
Ad Valorem Taxes

Overview

Governmental units in Kansas such as municipalities, counties, townships, school districts, rural water districts, other authorized taxing entities, and even the State of Kansas utilize property taxes to help fund the operations that are provided by each of those governmental organizations. Each organization determines its own tax rate depending on its own needs.

Governmental Entity	2013 Mills
City of Baldwin City	33.542
USD 348	68.940
Douglas County	35.769
Palmyra Township (General Fund)	1.407
State of Kansas	1.500
Baldwin City Recreation Commission	5.000
Total	**146.158**

In 2013, most property owners within the City of Baldwin City had a total mill levy of 146.158 mills. The City of Baldwin City is one of several taxing entities that make up your property tax bill. Your property tax bill includes taxes levied by the City of Baldwin City, Douglas County, USD 348, Palmyra Township, and the State of Kansas. Of these 146.158 mills, the City of Baldwin City levied only 33.542 mills for municipal operations, or approximately twenty-three percent of a resident's total property tax bill. USD 348 is the single largest taxing entity at approximately 50%. (47% of USD 348 property taxes are levied for school district operations and an additional 3% or the equivalent of 5 mills is levied for the Baldwin City Recreation Commission.)



How Are Property Taxes Calculated?

Property tax rates are based on mills and are assessed through a mill levy. The mill levy is a tax rate, also commonly referred to as the property tax or ad valorem tax that an owner is required to pay on the assessed value of real and personal property. There are three types of property that are taxable according to Kansas State Law. Those include; land, improvements to land, (such as buildings) and personal property (like vehicles).

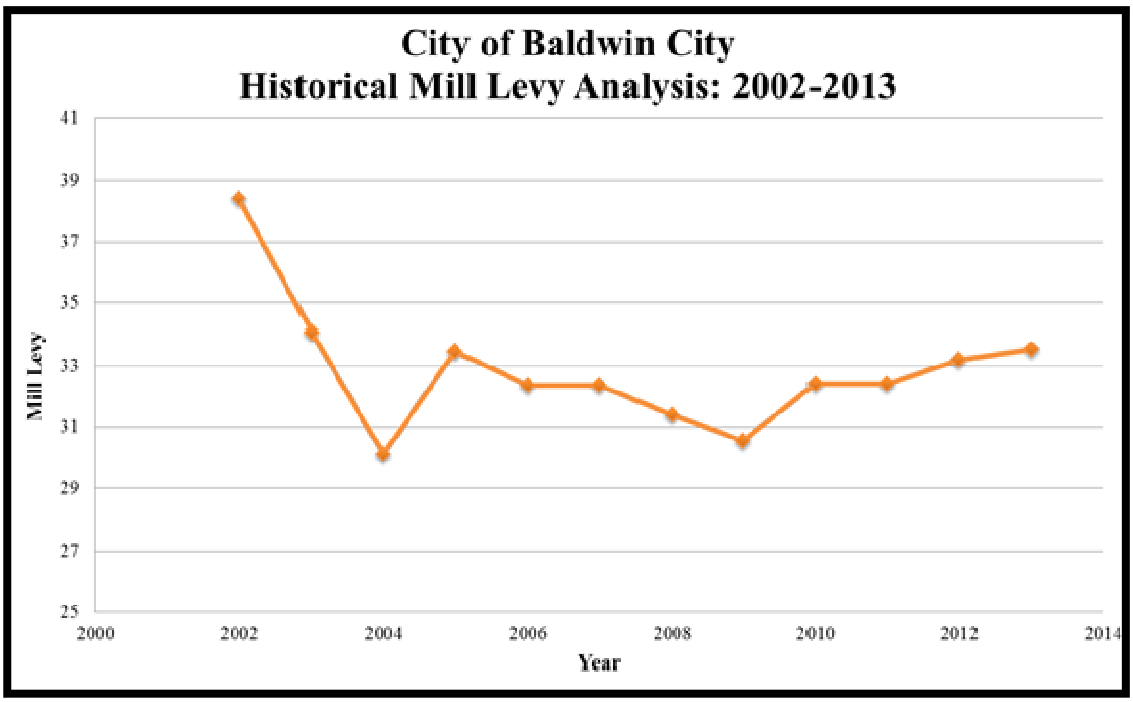
To calculate your property tax, you need to know the approximate appraised value of your property. The Douglas County Appraiser's Office determines the fair market value of property and sets the appraised value. The appraised value is then multiplied by an assessment rate that is based on the function of the property. This calculation generates what is called the assessed value.

What is a Mill?

A mill is one dollar per $1,000 of assessed value.

What is Assessed Value?

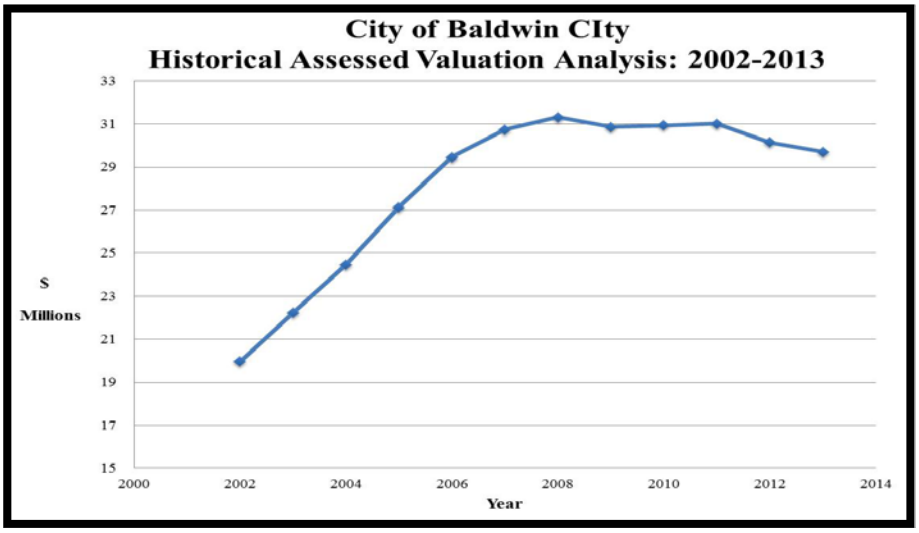
Assessed value represents the official value placed on real estate, personal property, and utilities as a basis for levying taxes. By Kansas Statute, the assessed value for residential property is 11.5% of the appraised value and the assessed value for commercial/industrial property is 25% of appraised value.

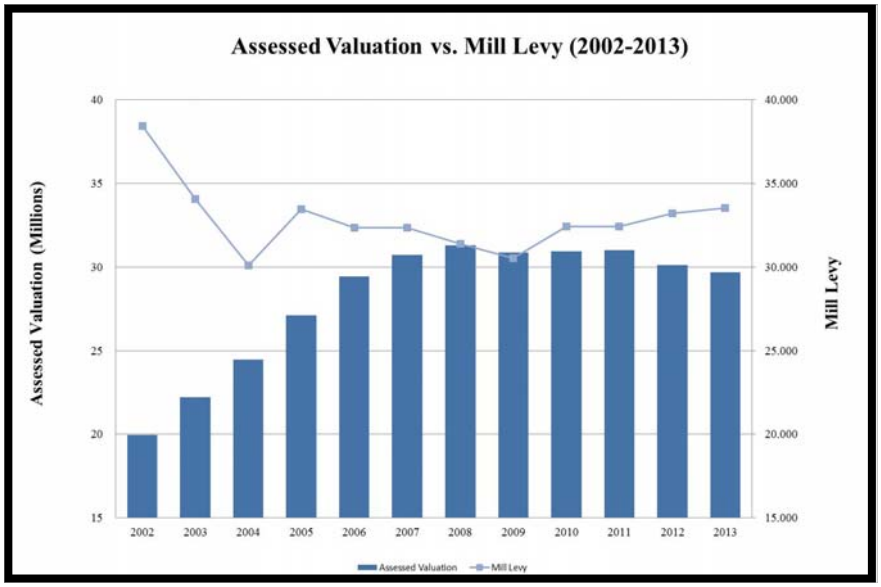


Assessed Valuation Analysis

Assessed valuation growth over time is one of the ways communities can evaluate the overall health of their economy. Positive trend indicates an expansion of the local tax base through new construction and investment as well as a growth in property values, meaning that home-owners have greater equity in their homes.

As illustrated in the chart below, Baldwin City's assessed valuation was gradually increasing from 2003 to 2008. However, for the past five years, assessed valuation has remained flat or slightly declined. As the chart shows, 2013 assessed valuation is near levels that were reached back in 2006. When assessed valuation declines, the mill levy has to increase simply to generate the same number of tax dollars as the previous year to maintain services at the previous year's level. If the mill levy doesn't increase, cuts in service must be made to compensate.





Note the inverse relationship between the City's assessed valuation and the City's mill levy.

2014 Annual City Tax Liability

MARKET VALUE OF HOME: $200,000
To determine assessed valuation, multiply by 11.5%
$200,000 x 11.5% = **$23,000**

ASSESSED VALUATION: $23,000

To determine city tax liability, multiply assessed valuation by published mill levy, divided by 1,000. In 2014, the City of Baldwin City levy will be 34.127 mills.
$23,000 * 34.127 / 1,000 = **$784.92**

ANNUAL CITY TAX LIABILITY: $784.92

To determine the monthly expense for city services, divide tax liability by twelve months.
$783.89 ÷ 12 = **$65.41**

MONTHLY CITY TAX LIABILITY: $65.41

The following list represents a sampling of City's services provided for the monthly cost of **$65.41.**

- **Police Protection**
- **Fire Protection**
- **Swimming Pool**
- **Parks Maintenance**
- **City Administration**
- **Building Inspections**
- **Code Enforcement**
- **Cemetery**
- **Public Library**
- **Economic Development**
- **Animal Control**
- **Snow Removal**
- **Storm water Control**
- **Street Maintenance**
- **Spring Creek Lake**
- **Planning & Zoning**

Ranked by City Mill Levy	City Name	Population	Total Assessed Valuation	Total Mill Levy
1	Scott City	3,796	19,902,984	67.451
2	Larned	4,080	16,665,972	63.666
3	Norton	2,908	11,871,919	59.510
4	Russell	4,497	25,046,987	58.438
5	Osawatomie	4,437	22,720,472	58.257
6	Council Grove	2,169	12,797,600	57.509
7	Winfield	12,292	65,209,231	55.068
8	Concordia	5,302	23,472,767	54.758
9	Valley Center	6,861	43,081,575	53.609
10	Atchison	11,004	63,214,274	52.935
11	Clay Center	4,354	27,151,336	52.869
12	Dodge City	27,526	135,191,105	51.827
13	McPherson	13,182	105,185,584	51.127
14	Goodland	4,522	25,869,352	49.753
15	Parsons	10,454	52,047,748	49.249
16	Mulvane	6,127	55,585,175	46.350
17	Bel Aire	6,806	44,078,824	46.118
18	Newton	19,230	115,755,777	45.849
19	Ottawa	12,620	82,080,330	45.652
20	Pratt	6,850	40,094,257	45.027
21	Edwardsville	4,358	44,103,000	44.505
22	Rose Hill	3,928	24,108,899	44.113
23	Great Bend	16,004	94,249,605	43.391
24	Baxter Springs	4,195	20,234,930	42.924
25	Paola	5,590	45,623,917	41.820
26	Lansing	11,385	74,915,574	39.898
27	Spring Hill	5,483	55,546,384	39.641
28	Ulysses	6,267	31,909,064	39.427
29	Garden City	26,880	164,325,145	38.963
30	Andover	11,805	120,245,934	38.438
31	Tonganoxie	5,065	35,132,527	37.852
32	Iola	5,687	31,933,188	37.791
33	Lindsborg	3,465	21,216,802	37.748
34	Edgerton	1,675	27,000,413	36.865
35	Wamego	4,435	36,845,389	35.559
36	Baldwin City	4,569	30,138,128	33.542
37	North Newton	1,765	9,133,611	32.526
38	Colby	5,438	43,170,524	32.238
39	Louisburg	4,322	37,227,099	32.038
40	Gardner	19,178	128,512,668	31.132
41	Eudora	6,217	40,089,404	31.125
42	Lawrence	88,727	852,323,227	29.534
43	Basehor	4,692	48,911,799	29.340
44	Roeland Park	6,841	60,531,660	25.839
45	De Soto	5,813	56,514,261	20.061

*Source: http://www.da.ks.gov/ar/muniserv/ (2013)

How Does Baldwin City Compare to Other Communities?

The table to the left ranks other similar sized communities in Kansas by their city mill levy. Rows that are shaded blue have been identified as comparable cities. As the table below displays, in 2013, Baldwin City had one of the lowest mill levy rates among similar Kansas Communities.

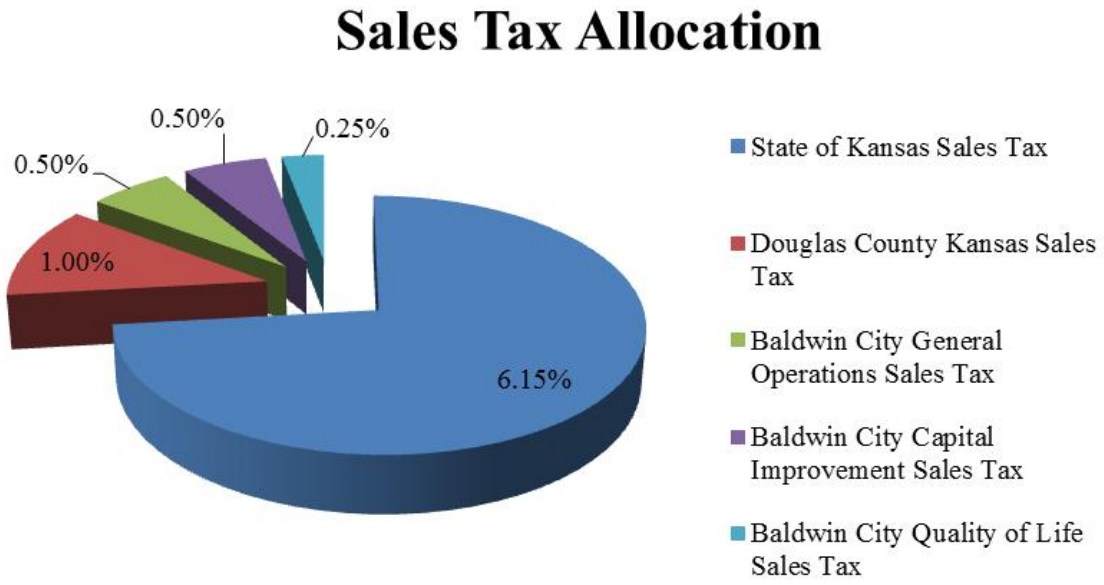
The table below ranks communities by their per capita per day cost. As the table below indicates, in 2013, it cost every Baldwin City resident approximately $0.61 per day for municipal services such as police and fire protection, municipal swimming pool, community library, and community parks to name a few. In other words, for municipal services funded by ad valorem taxes, Baldwin City is one of the most affordable communities.

Ranked by Per Capita/Day	City Name	Population	Total Assessed Valuation	Total Mill Levy	Amount Per Mill	Total Amount Levied	Per Capita Per Day
1	Edgerton	1,675	27,000,413	36.865	$27,000.41	$995,370.23	$1.63
2	Edwardsville	4,358	44,103,000	44.505	$44,103.00	$1,962,804.02	$1.23
3	Mulvane	6,127	55,585,175	46.35	$55,585.18	$2,576,372.86	$1.15
4	McPherson	13,182	105,185,584	51.127	$105,185.58	$5,377,823.35	$1.12
5	Spring Hill	5,483	55,546,384	39.641	$55,546.38	$2,201,914.21	$1.10
6	Andover	11,805	120,245,934	38.438	$120,245.93	$4,622,013.21	$1.07
7	Scott City	3,796	19,902,984	67.451	$19,902.98	$1,342,476.17	$0.97
8	Paola	5,590	45,623,917	41.820	$45,623.92	$1,907,992.21	$0.94
9	Council Grove	2,169	12,797,600	57.509	$12,797.60	$735,977.18	$0.93
10	Valley Center	6,861	43,081,575	53.609	$43,081.58	$2,309,560.15	$0.92
11	Clay Center	4,354	27,151,336	52.869	$27,151.34	$1,435,463.98	$0.90
12	Russell	4,497	25,046,987	58.438	$25,046.99	$1,463,695.83	$0.89
13	Basehor	4,692	48,911,799	29.340	$48,911.80	$1,435,072.18	$0.84
14	Atchison	11,004	63,214,274	52.935	$63,214.27	$3,346,247.59	$0.83
15	Bel Aire	6,806	44,078,824	46.118	$44,078.82	$2,032,827.21	$0.82
16	Osawatomie	4,437	22,720,472	58.257	$22,720.47	$1,323,626.54	$0.82
17	Ottawa	12,620	82,080,330	45.652	$82,080.33	$3,747,131.23	$0.81
18	Wamego	4,435	36,845,389	35.559	$36,845.39	$1,310,185.19	$0.81
19	Winfield	12,292	65,209,231	55.068	65209.23	$3,590,941.93	$0.80
20	Goodland	4,522	25,869,352	49.753	$25,869.35	$1,287,077.87	$0.78
21	Lawrence	88,727	852,323,227	29.534	$852,323.23	$25,172,514.19	$0.78
22	Newton	19,230	115,755,777	45.849	$115,755.78	$5,307,286.62	$0.76
23	Louisburg	4,322	37,227,099	32.038	$37,227.10	$1,192,681.80	$0.76
24	Rose Hill	3,928	24,108,899	44.113	$24,108.90	$1,063,515.86	$0.74
25	Pratt	6,850	40,094,257	45.027	$40,094.26	$1,805,324.11	$0.72
26	Tonganoxie	5,065	35,132,527	37.852	$35,132.53	$1,329,836.41	$0.72
27	Lansing	11,385	74,915,574	39.898	$74,915.57	$2,988,981.57	$0.72
28	Larned	4,080	16,665,972	63.666	$16,665.97	$1,061,055.77	$0.71
29	Colby	5,438	43,170,524	32.238	$43,170.52	$1,391,731.35	$0.70
30	Great Bend	16,004	94,249,605	43.391	$94,249.61	$4,089,584.61	$0.70
31	Dodge City	27,526	135,191,105	51.827	$135,191.11	$7,006,549.40	$0.70
32	Parsons	10,454	52,047,748	49.249	$52,047.75	$2,563,299.54	$0.67
33	Norton	2,908	11,871,919	59.510	$11,871.92	$706,497.90	$0.67
34	Concordia	5,302	23,472,767	54.758	$23,472.77	$1,285,321.78	$0.66
35	Garden City	26,880	164,325,145	38.963	$164,325.15	$6,402,600.62	$0.65
36	Lindsborg	3,465	21,216,802	37.748	$21,216.80	$800,891.84	$0.63
37	Roeland Park	6,841	60,531,660	25.839	$60,531.66	$1,564,077.56	$0.63
38	Baldwin City	4,569	30,138,128	33.542	$30,138.13	$1,010,893.09	$0.61
39	Iola	5,687	31,933,188	37.791	$31,933.19	$1,206,787.11	$0.58
40	Gardner	19,178	128,512,668	31.132	$128,512.67	$4,000,856.38	$0.57
41	Baxter Springs	4,195	20,234,930	42.924	$20,234.93	$868,564.14	$0.57
42	Ulysses	6,267	31,909,064	39.427	$31,909.06	$1,258,078.67	$0.55
43	Eudora	6,217	40,089,404	31.125	$40,089.40	$1,247,782.70	$0.55
44	De Soto	5,813	56,514,261	20.061	$56,514.26	$1,133,732.59	$0.53
45	North Newton	1,765	9,133,611	32.526	$9,133.61	$297,079.83	$0.46

Source: http://www.da.ks.gov/ar/muniserv/ (2013)

Sales Tax

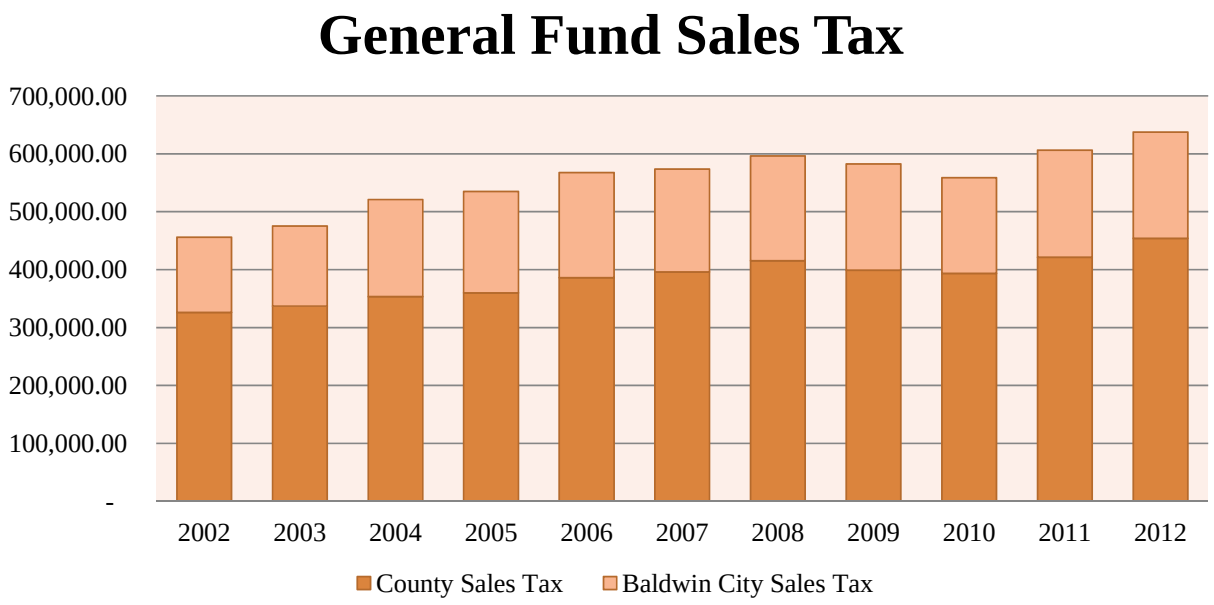
The City of Baldwin City has a total sales tax rate of 8.40%. The revenue that is derived from this sales tax is appropriated among the State of Kansas, Douglas County, and the City of Baldwin City. The State of Kansas is the largest collector of sales tax, collecting 6.15% of the total 8.40% imposed sales tax. Douglas County collects an additional 1.0% and finally, the City of Baldwin City imposes its own 1.25% of sales tax.



Of the four communities in Douglas County, Baldwin City maintains the second highest sales tax rate in the County. While the City of Baldwin City imposes a 1.25% local sales tax, only the 0.50% General Operations Sales Tax is appropriated to the City's General Fund. The Capital Improvement Sales Tax and Quality of Life Sales Tax are special revenue funds and are discussed in greater detail later in this document. Also, by State Statute, a portion of the 1.0% sales tax collected by the County must be allocated to each incorporated municipality within Douglas County.

City	Sales Tax Rate
Baldwin City	8.40%
Eudora	8.15%
Lawrence	8.70%
Lecompton	8.15%

Approximately 70% of all the sales tax revenue that is distributed to the City's General Fund originates from the allocated portion of Douglas County's 1.0% sales tax. Collection of sales tax has grown steadily over the last 10 years both in the County and in Baldwin City. However, during the national recession sales tax revenue declined nearly $38,000.00 over a two year period. This decline in sales tax collection from 2008 to 2010 is consistent with national trends as consumers reacted to the declining stock market and home values by watching their spending habits more closely. Since 2010 though, sales tax collections have rebounded significantly and now are at a 10 year high.

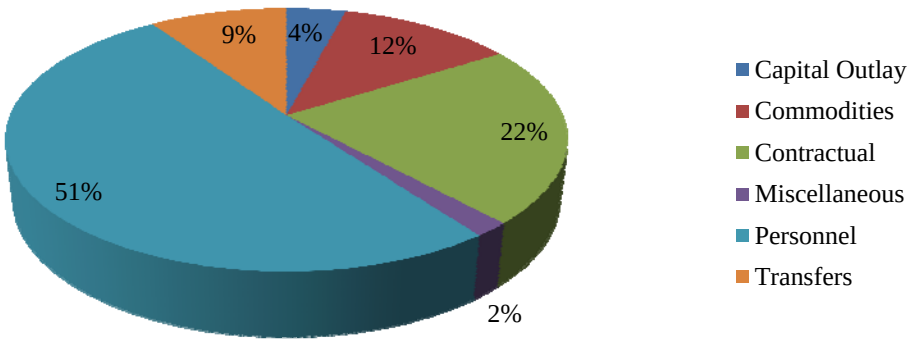


Douglas County Sales Tax		
Year	Amount	Change
2002	$325,909.34	
2003	$337,047.96	$ 11,138.62
2004	$353,540.35	$ 16,492.39
2005	$359,860.47	$ 6,320.12
2006	$386,008.99	$ 26,148.52
2007	$395,894.23	$ 9,885.24
2008	$415,407.31	$ 19,513.08
2009	$398,892.71	$ (16,514.60)
2010	$393,566.80	$ (5,325.91)
2011	$421,482.03	$ 27,915.23
2012	$454,310.71	$ 32,828.68

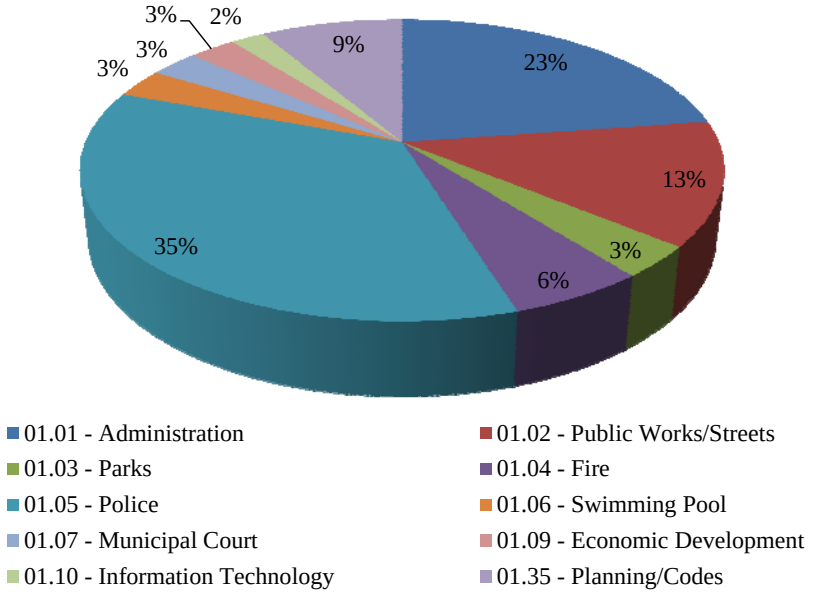
Baldwin City Sales Tax		
Year	Amount	Change
2002	$130,006.87	
2003	$138,250.45	$ 8,243.58
2004	$167,740.54	$ 29,490.09
2005	$174,927.05	$ 7,186.51
2006	$181,681.51	$ 6,754.46
2007	$177,603.62	$ (4,077.89)
2008	$181,303.71	$ 3,700.09
2009	$183,654.84	$ 2,351.13
2010	$165,318.65	$(18,336.19)
2011	$185,035.02	$ 19,716.37
2012	$183,380.05	$ (1,654.97)

The General Fund is the principal operating fund for the City of Baldwin City. As a whole, the General Fund provides the resources necessary for 10 of the City's departments. Police constitutes the largest expenditure in the General Fund. This is typical, considering the Police Department is the only City department that is staffed 24 hours a day, 7 days a week, and 365 days out of the year. In addition, the largest expense in the General Fund is for personnel.

General Fund Expenditures By Category



General Fund Expenditures By Department



Administration 01.01

Overview

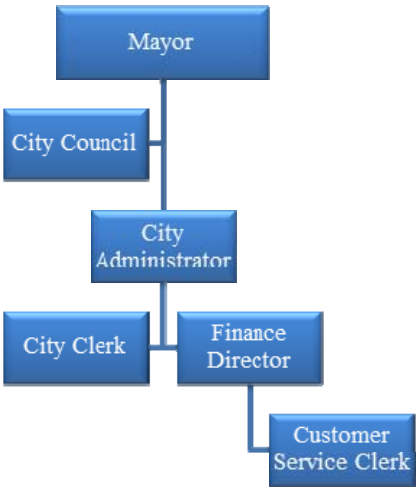
The Administration Department supports the administrative functions of the City, including the City Administrator's office, Finance Director, and City Clerk responsibilities. The Administration Department serves as the cost center for the City of Baldwin City.

2014 Budget Highlights

The 2014 Administration budget continues to provide the resources necessary for the administrative functions of the City. The budget also includes funds for economic development initiatives, and a transfer to the General Fund Equipment Reserve to continue paying for the Baldwin City senior citizen van service. It should be noted that the 2014 administration budget illustrates the department's full budget authority.

Administration (01.01)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	114,207	100,682	98,910	92,050	98,748
Contractual	59,157	90,512	181,747	165,169	199,714
Commodities	44,742	8,682	4,000	5,998	157,250
Capital Outlay	26,662	4,816	1,000	389	-
Miscellaneous	-	-	60,000	15,245	42,000
Transfers	-	18,623	260,000	65,000	146,801
Total	244,768	223,315	605,657	343,851	644,513

Departmental Organizational Chart



Departmental Expenditures

Administration (01.01)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.01.1101	Payroll	69,517	65,067	73,534
01.01.1109	Vehicle Allowance	4,000	1,385	3,600
01.01.1120	Retirement Plans	8,895	8,895	7,934
01.01.1130	FICA Expense	4,859	4,859	4,402
01.01.1140	Unemployment Comp Insurance	1,179	1,179	1,121
01.01.1160	Health Insurance	9,804	9,804	7,560
01.01.1170	Other	656	862	597
Sub-Total		98,910	92,050	98,748
Contractual Services				
01.01.2140	Staff Training	6,500	6,473	6,500
01.01.2160	Transportation/Meals/Lodging	2,400	2,404	4,800
01.01.2330	Legal Publications	1,400	1,400	1,400
01.01.2410	Property/Liability Insurance	5,304	6,296	6,611
01.01.2499	Utilities	7,706	7,706	7,706
01.01.2500	Telephones	12,198	9,541	10,519
01.01.2516	Seasonal Decorations Service	-	2,082	6,000
01.01.2520	Building Repairs	2,500	2,500	10,000
01.01.2720	Dues/Subscriptions/Books	3,724	3,725	3,805
01.01.2725	Other Professional Services	23,074	33,625	28,673
01.01.2890	Office Equipment Lease	4,691	6,113	-
01.01.2892	Business Park Feasibility Study	50,000	40,000	40,000
01.01.2893	Gateway Entrance	50,000	25,000	50,000
01.01.2999	Other Contractual Services	7,750	10,911	13,200
01.01.3900	Community Events & Public Relations	4,750	7,393	10,500
Sub-Total		181,997	165,169	199,714
Commodities				
01.01.3120	Office/Computer Supplies	3,250	5,248	6,000
01.01.3610	Uniforms	500	500	1,000
01.01.3680	Custodial Supplies	50	50	50
01.01.3999	Other Commodities	200	200	150,200
Sub-Total		4,000	5,998	157,250
Capital Outlay				
01.01.4130	Office Machines	1,000	389	-
Sub-Total		1,000	389	-
Miscellaneous				
01.01.7500	Contingency	60,000	15,000	40,000
01.01.7999	Miscellaneous Expenses	-	245	2,000
Sub-Total		60,000	15,245	42,000
Transfers				
01.01.8109	General B&I Fund Transfer	-	-	71,801
01.01.8130	Transfer To General CIP	260,000	65,000	60,000
01.01.8131	Transfer To GF Reserve	-	-	15,000
Sub-Total		260,000	65,000	146,801
Total Expenditures		605,907	343,852	644,512

Public Works/Streets: 01.02

Overview

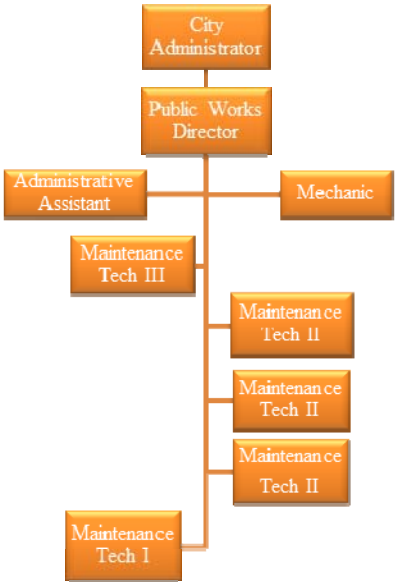
The Public Works/Streets Departmental budget provides funding support for the day to day operations of the Public Works/Street Department. Public Works is a multi-faceted department that is responsible for infrastructure management including water, sewer, transportation, and storm water systems. Duties include, but are not limited to, grading, patching, and striping streets during the summer months. Winter maintenance includes snow removal and treating roads with salt/sand mixture to prevent freezing. Public Works employees also assist with repairing water-line breaks and assist on any other construction project that is necessary.

2014 Budget Highlights

The 2014 Public Works/Street Departmental budget remains relatively unchanged from 2013. Beyond inflation, the largest budgeted increase in this department is to maintain the aging Public Works fleet of trucks, equipment, and other machinery. Additionally, $20,000 is earmarked to pay for new snow blades in 2014.

Public Works/Streets (01.02)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	174,367	175,096	196,562	198,468	204,089
Contractual	37,819	42,313	46,247	52,459	55,222
Commodities	20,875	80,776	78,598	81,427	77,280
Capital Outlay	80,321	5,799	30,000	28,500	27,500
Miscellaneous	-	-	-	500	1,000
Transfers	-	-	-	-	10,000
Total	313,382	303,984	351,407	361,354	375,091

Departmental Organizational Chart



Departmental Expenditures

Public Works/Streets (01.02)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.02.1101	Full Time Employee Payroll	131,362	131,362	132,830
01.02.1120	Retirement Plans	13,994	13,994	17,585
01.02.1130	FICA Expense	10,355	10,355	10,213
01.02.1140	Unemployment Comp Insurance	1,621	1,621	2,132
01.02.1160	Health Insurance	29,282	29,282	28,350
01.02.1170	Other	9,948	11,854	12,979
Sub-Total		196,562	198,468	204,089
Contractual Services				
01.02.2140	Staff Training	100	100	100
01.02.2300	Street Sweeping	4,000	3,787	6,000
01.02.2410	Property/Liability Insurance	6,687	6,831	7,172
01.02.2430	Engineering Services	2,000	2,000	2,000
01.02.2499	Utilities	6,448	6,448	6,448
01.02.2500	Telephones	3,204	880	970
01.02.2520	Building/Machine/Equip Repair	20,000	28,065	28,000
01.02.2725	Other Professional Services	700	613	861
01.02.2999	Other Contractual Services	3,109	3,735	3,671
Sub-Total		46,248.00	52,458.79	55,222.45
Commodities				
01.02.3330	Snow Removal Supplies	10,000	10,000	10,000
01.02.3340	Asphalt/Cold Patch	18,000	18,000	15,000
01.02.3341	Rock/Sand/Chips	7,500	7,500	7,500
01.02.3350	Tires/Batteries	1,500	1,727	2,000
01.02.3355	Minor Tools/Apparatus	3,000	2,153	3,000
01.02.3530	Vehicle Gas/Oil	23,648	23,625	24,830
01.02.3800	Materials/Supplies	10,000	10,088	10,000
01.02.3810	Culverts, Tubing	2,500	2,500	2,500
01.02.3999	Other Commodities	2,450	5,834	2,450
Sub-Total		78,598	81,427	77,280
Capital Outlay				
01.02.4005	Communication Equipment	2,000	2,000	1,000
01.02.4006	Safety Equipment	500	500	500
01.02.4010	Computer Software/Hardware	1,500	-	-
01.02.4200	Drainage	1,000	1,000	1,000
01.02.4220	Sidewalks	1,000	1,000	1,000
01.02.4330	Street Signs	4,000	4,000	4,000
01.02.4810	Equipment Purchases	20,000	20,000	20,000
Sub-Total		30,000	28,500	27,500
Miscellaneous				
01.02.7999	Miscellaneous Expenses	-	500	1,000
Sub-Total		-	500	1,000
Transfers				
01.02.8131	Transfer To GF Reserve-Streets	-	-	10,000
Sub-Total		-	-	10,000
Total Expenditures		351,408	361,353	375,092

Public Works/Parks: 01.03

Overview

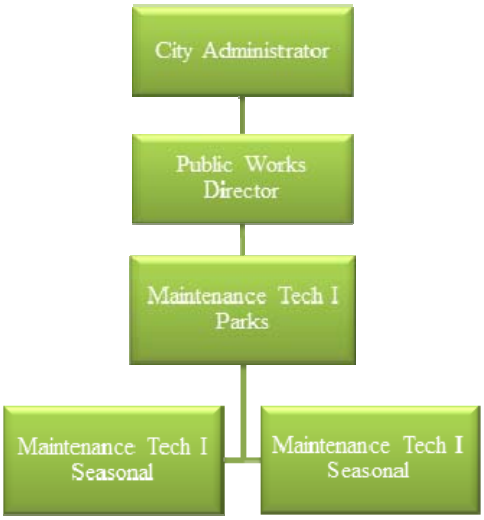
The Parks Departmental budget provides funding for the day to day operations of the Parks Department which is responsible for maintenance and upkeep of the community's six parks, including Spring Creek Lake. Typical duties include maintaining park shelters, bathrooms, plantings and tree care, assisting with maintenance and watering of planters and pots in the downtown, as well as other general grounds maintenance, like mowing and weed eating. Operationally, the department is a division of Public Works and maintains one full-time employee. A major accomplishment this department has achieved over the last two years is the construction of community bathroom facilities in 3 of the City's parks.

2014 Budget Highlights

The 2014 budget allocates resources for two part-time seasonal employees next summer to assist the Maintenance Tech I position. In addition, $15,000 is planned to be transferred from the Parks Department to the General Fund Equipment Reserve for future park equipment replacement needs.

Parks Department (01.03)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	37,337	44,671	52,123	44,636	52,760
Contractual	4,503	14,442	6,848	10,486	9,572
Commodities	11,245	9,502	12,971	13,559	13,952
Capital Outlay	6,547	4,653	3,500	3,500	3,500
Miscellaneous		-	500	750	1,500
Transfers	-	-	-	-	15,000
Total	59,632	73,268	75,942	72,931	96,284

Departmental Organizational Chart



Departmental Expenditures

Public Works/Parks (01.03)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.03.1101	Payroll	34,639	27,139	37,674
01.03.1120	Retirement Plans	3,042	3,042	3,010
01.03.1130	FICA Expense	2,696	2,696	2,895
01.03.1140	Unemployment Comp Insurance	437	437	1,794
01.03.1160	Health Insurance	9,550	9,550	6,300
01.03.1170	Other	1,758	1,772	1,087
Sub-Total		52,122	44,636	52,760
Contractual Services				
01.03.2410	Property/Liability Insurance	1,698	1,735	1,822
01.03.2499	Utilities	2,500	2,500	2,500
01.03.2530	Machine/Equip Repair	1,300	1,535	1,500
01.03.2531	Playground Equipment Maint.	500	3,421	2,500
01.03.2600	Tree Care	750	750	750
01.03.2999	Other Contractual Services	100	545	500
Sub-Total		6,848	10,486	9,572
Commodities				
01.03.3350	Tires And Batteries	600	1,063	1,000
01.03.3530	Vehicle Gas/Oil	5,621	5,621	5,902
01.03.3550	Chemicals	800	800	800
01.03.3600	Plant Materials	2,000	2,105	2,000
01.03.3610	Uniforms	250	250	250
01.03.3800	Materials/Supplies	3,700	3,720	4,000
Sub-Total		12,971	13,559	13,952
Capital Outlay				
01.03.4810	Recreation & Equipment Purchases	3,500	3,500	3,500
Sub-Total		3,500	3,500	3,500
Miscellaneous				
01.03.5002	Appropriation To Tree Board	500	500	500
01.03.7999	Miscellaneous Expenses	-	250	1,000
Sub-Total		500	750	1,500
Transfers				
01.03.8131	Transfer To GF Reserve-Parks	-	-	15,000
Sub-Total		-	-	15,000
Total Expenditures		75,941	72,931	96,284

Fire Department: 01.04

Overview

The Baldwin City Fire Department was officially chartered on February 4, 1910 as a volunteer fire department and has been an active volunteer department ever since. Today, the Baldwin City Fire Department maintains a staff of approximately 16 volunteers who are responsible for preventing, controlling, and extinguishing fires in the City of Baldwin City. The Baldwin City Fire Department also responds to all local EMS calls. As part of several mutual aid agreements with surrounding communities, the Baldwin City Volunteer Fire Department also provides support to outside fire departments when needed.

2014 Budget Highlights

The 2014 Fire Department Budget shows an increase of approximately $70,000 in expenses from the 2013 budget. The majority of this increase is for a transfer of $42,510 to the General Fund Reserve to begin setting aside funds for future Fire Department equipment. The 2014 budget also increases equipment expenditures to pay for new tires on the Quint Fire Truck and a $10,000 allocation for Douglas County Dispatch Services, an expense that is being passed down for the first time to Baldwin City.

Volunteer Fire Department (01.04)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	34,368	33,414	38,406	33,903	42,241
Contractual	29,714	26,230	20,267	24,490	35,610
Commodities	8,919	9,602	10,694	12,126	20,038
Captial Outlay	33,613	23,689	23,689	23,812	24,382
Transfers	833	-	-	-	42,510
Micellaneous	-	-	-	250	500
Total	107,447	92,935	93,056	94,581	165,281

Departmental Organizational Chart

Departmental Expenditures

Volunteer Fire Department (01.04)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.04.1102	Part-Time Employee Payroll	33,260	33,260	34,590
01.04.1120	KPERS Pension	-	13	-
01.04.1130	FICA Expense	2,544	354	2,646
01.04.1140	Unemployment Comp Insurance	2,401	-	2,497
01.04.1150	Work Comp Insurance	200	276	2,508
Sub-Total		38,405	33,903	42,241
Contractual Services				
01.04.2140	Staff Training	500	500	1,500
01.04.2150	Postage	51	51	51
01.04.2160	Transportation/Meals/Lodging	459	-	768
01.04.2209	Maintenance/Service Agreements	6,500	6,559	7,100
01.04.2410	Property/Liability Insurance	3,008	3,072	3,226
01.04.2499	Utilities	3,891	3,891	3,891
01.04.2500	Telephones	1,027	1,627	1,794
01.04.2520	Building Repairs	750	3,513	1,500
01.04.2530	Machine/Vehicle/Equipment Repairs	2,345	3,043	3,500
01.04.2720	Dues/Subscriptions/Books	472	867	830
01.04.2850	Professional Services	500	200	200
01.04.2851	Legal Services	100	100	750
01.04.2858	Douglas County Dispatch Services	-	-	10,000
01.04.2890	Office Equipment Lease	664	567	-
01.04.3900	Public Relations	-	500	500
Sub-Total		20,267	24,490	35,610
Commodities				
01.04.3120	Office/Computer Supplies	456	908	750
01.04.3350	Tires/Batteries	500	1,500	5,000
01.04.3530	Vehicle Gas/Oil	3,638	3,638	3,638
01.04.3610	Uniforms	750	750	1,500
01.04.3680	Custodial Supplies	150	150	150
01.04.3800	Materials/Supplies	5,200	5,180	9,000
Sub-Total		10,694	12,126	20,038
Capital Outlay				
01.04.4430	Vehicle Lease Payment	16,753	16,876	16,752
01.04.4810	Equipment Purchases	6,936	6,936	7,630
Sub-Total		23,689	23,812	24,382
Miscellaneous				
01.04.7999	Miscellaneous Expenses	-	250	500
Sub-Total		-	250	500
Transfers				
01.04.8131	Transfer To GF Reserves-Fire	-	-	42,510
Sub-Total		-	-	42,510
Total Expenditures		93,055	94,581	165,280

Police Department: 01.05

Overview

The Baldwin City Police Department is responsible for enforcing the laws of the State of Kansas and local ordinances. The Police Department's major responsibilities include: investigations, patrol and traffic enforcement, as well as animal control. Because of the City's commitment to public safety, Baldwin City enjoys a much lower crime rate compared to similar sized communities.

2014 Budget Highlights

The Police Department budget is increasing from prior years. This is the result of adding a school resource officer, which will be cost-shared with the Baldwin City School District, and an additional police sergeant. The 2014 Police Department budget also adds a part-time police records clerk and animal control officer to provide additional support to the department.

Police (01.05)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	640,885	632,233	717,639	687,790	802,241
Contractual	51,392	71,508	74,052	73,425	97,103
Commodities	53,208	48,740	48,789	49,146	51,527
Capital Outlay	16,964	13,141	10,000	11,057	10,000
Miscellaneous	-	-	-	500	2,000
Transfers	-	-	-	-	44,270
Total	762,449	765,622	850,480	821,918	1,007,141

Departmental Organizational Chart

The table below details the level of crime in Baldwin City over the last six years. For purposes of this chart, a crime includes the following offenses: murder, rape, robbery, aggravated assault and battery, burglary, theft, and motor vehicle theft.

Source: www.accesskansas.org

Year	Crime Index Offenses	
	Total	Rate/1,000
2012	93	20.3
2011	130	28.6
2010	106	23.4
2009	110	25.5
2008	89	20.7
2007	87	20.4
Total	615	23.15

Departmental Expenditures

Police Department (01.05)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.05.1101	Payroll	449,229	438,600	538,917
01.05.1120	Retirement Plans	86,556	86,556	82,492
01.05.1130	FICA Expense	37,519	37,519	41,282
01.05.1140	Unemployment Comp Insurance	4,622	4,622	9,128
01.05.1160	Health Insurance	88,386	88,386	90,000
01.05.1170	Other	51,327	32,107	40,423
Sub-Total		717,639	687,790	802,241
Contractual Services				
01.05.2140	Staff Training	6,000	6,014	7,000
01.05.2160	Transportation/Meals/Lodging	3,800	3,873	4,000
01.05.2200	Employment Recruitment	500	500	500
01.05.2209	Maintenance/Service Agreements	1,400	1,400	1,400
01.05.2410	Property/Liability Insurance	8,312	8,490	8,915
01.05.2499	Utilities	7,199	7,199	7,199
01.05.2500	Telephones	12,323	14,597	16,891
01.05.2503	Internet Connection Fees	1,544	1,544	1,544
01.05.2520	Building Repairs	2,500	2,501	5,000
01.05.2521	Janitorial Services	2,372	2,372	2,372
01.05.2535	Communication Equip Repairs	2,000	2,000	2,000
01.05.2536	Weapon Repairs	400	600	1,000
01.05.2540	Vehicle Repairs	5,000	6,043	7,000
01.05.2720	Dues/Subscriptions/Books	1,832	1,832	1,832
01.05.2850	Professional Services	6,715	6,197	7,000
01.05.2851	Legal Services	1,000	1,000	1,500
01.05.2890	Office Equipment Lease	3,589	1,170	-
01.05.2895	Computer Lease	3,858	3,443	-
01.05.2858	Douglas County Dispatch Services	-	-	10,000
01.05.2999	Other Contractual Services	3,708	2,650	11,950
Sub-Total		74,052	73,425	97,103
Commodities				
01.05.3006	Safety Supplies	300	800	800
01.05.3110	Office Supplies	3,878	3,878	3,878
01.05.3310	Vehicle Operation Supplies	772	772	772
01.05.3350	Tires/Batteries	2,472	2,472	2,472
01.05.3530	Vehicle Gas/Oil	28,616	28,653	30,045
01.05.3610	Uniforms	7,000	7,000	7,000
01.05.3630	Dry Cleaning	2,000	2,000	2,000
01.05.3760	Ammunition	1,545	1,545	1,854
01.05.3880	Criminal Investigation	206	206	206
01.05.3890	Animal Control-Equipment/Misc	-	(180)	500
01.05.3900	Public Relations	2,000	2,000	2,000
Sub-Total		48,789	49,146	51,527
Capital Outlay				
01.05.4810	Equipment Purchases	10,000	11,057	10,000
Sub-Total		10,000	11,057	10,000
Miscellaneous				
01.05.7999	Miscellaneous Expenses	-	500	2,000
Sub-Total		-	500	2,000
Transfers				
01.05.8131	Transfer To GF Reserve-Police	-	-	44,270
Sub-Total		-	-	44,270
Total Expenditures		850,480	821,918	1,007,141

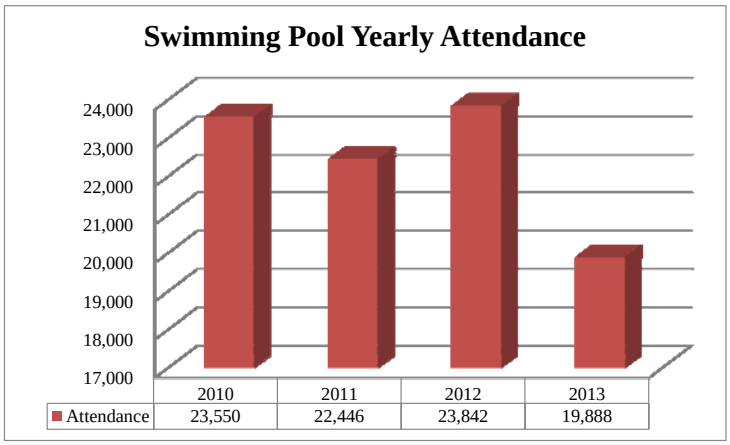
Swimming Pool: 01.06

Overview

The Baldwin City Swimming Pool was constructed in 1999 utilizing revenue from a 1/2 cent sales tax that was passed by voters in 1996. Today, this department contains the financial resources to maintain the pool. The largest expense in this budget is for other contractual services. The majority of this expense is related to the pool management fee that the City pays to the Baldwin City Recreation Commission. Under an agreement between the two organizations, the City maintains the pool, while the Recreation Commission manages, staffs and operates the pool.

2014 Budget Highlights

The 2014 Swimming Pool budget is used as a maintenance fund to upkeep the facility. The 2014 budget does include $2,000 earmarked for routine recreation equipment replacement, and an additional $10,000 transfer from the department to the General Fund Reserve to begin setting aside funds for major pool upgrades in the future.



Swimming Pool (01.06)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	-	-	-	-	-
Contractual	61,856	82,023	63,099	64,592	64,659
Commodities	7,153	9,015	8,284	12,400	12,800
Captial Outlay	-	-	-	-	-
Transfers	-	-	-	-	10,000
Total	69,009	91,038	71,383	76,992	87,459

Departmental Expenditures

Swimming Pool (01.06)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
01.06.2140	Staff Training	-	275	275
01.06.2410	Property/Liability Insurance	1,316	1,344	1,411
01.06.2499	Utilities	22,473	22,473	22,473
01.06.2530	Machine/Equip Repair	2,000	2,000	2,000
01.06.2999	Other Contractual Services	37,310	38,500	38,500
Sub-Total		63,099	64,592	64,659
Commodities				
01.06.3550	Chemicals	7,534	8,600	8,800
01.06.3800	Materials/Supplies	750	2,150	2,000
01.06.4306	Recreation Equipment	-	1,650	2,000
Sub-Total		8,284	12,400	12,800
Transfers				
01.06.8131	Transfer To GF Reserve-Pool	-	-	10,000
Sub-Total		-	-	10,000
Total Expenditures		71,383	76,992	87,459

Municipal Court: 01.07

Overview

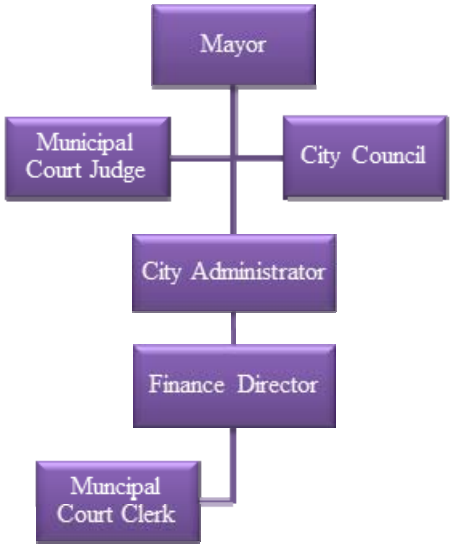
The Municipal Court adjudicates cases involving violations of City Ordinances and applicable State laws while handling all the paperwork and fines associated with those cases. The department contains a regular part-time municipal court clerk and contracts services for both the municipal judge and city prosecutor positions. Other than personnel costs, contractual services for the City's legal services and expenses for housing Baldwin City inmates at the Douglas County Jail constitute the largest departmental expenditures. Under an agreement with Douglas County, the City of Baldwin City must pay $72.41 per day for any Baldwin City offender that must be detained.

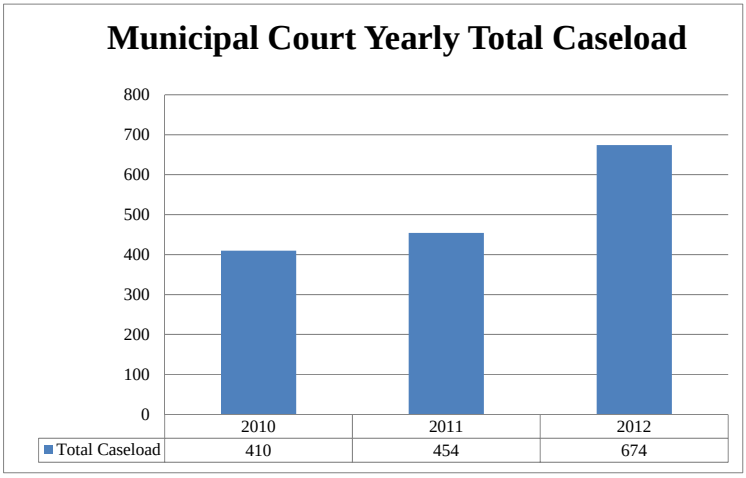
2014 Budget Highlights

The 2014 Municipal Court budget remains relatively flat from the prior year. Expected increases in this budget reflect estimated rise in costs for services associated with inflation.

Municipal Court (01.07)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	35,011	34,282	36,928	36,993	39,805
Contractual	21,601	33,521	29,238	37,595	39,425
Commodities	1,129	631	550	707	1,100
Captial Outlay	-	3,200	-	1,029	1,000
Miscellaneous	-	-	-	500	1,000
Transfers	-	-	-	-	-
Total	57,741	71,634	66,716	76,824	82,330

Departmental Organizational Chart





Departmental Expenditures

Municipal Court (01.07)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.07.1102	Part-Time Employee Payroll	25,039	25,039	27,543
01.07.1105	Appointed Officials Comp	6,000	6,000	6,000
01.07.1111	Longevity Compensation	160	160	160
01.02.1120	Retirement Plans	2,997	2,997	3,097
01.07.1130	FICA Expense	2,387	2,387	2,626
01.07.1140	Unemployment Comp Insurance	301	301	331
01.07.1150	Work Comp Insurance	44	109	48
Sub-Total		36,928	36,993	39,805
Contractual Services				
01.07.2140	Staff Training	200	200	400
01.07.2150	Postage	206	206	250
01.07.2160	Transportation/Meals/Lodging	100	100	400
01.07.2183	Defendant Attorney Fees	1,000	3,775	4,000
01.07.2184	Victim Restitution	(773)	-	-
01.07.2190	Jail Services	8,000	8,000	9,000
01.07.2200	Employment Recruitment	250	250	250
01.07.2330	Legal Publications	200	200	200
01.07.2410	Property/Liability Insurance	849	876	920
01.07.2500	Telephone Service-Land	463	367	405
01.07.2720	Dues/Subscriptions/Books	218	210	300
01.07.2730	State Assessed Fees	6,225	7,167	8,000
01.07.2850	Other Professional Services	-	355	300
01.07.2851	Legal Services	12,000	15,889	15,000
01.07.2860	Data Processing Services	300	-	-
Sub-Total		29,238	37,595	39,425
Commodities				
01.07.3120	Office/Computer Supplies	500	707	1,000
01.07.3610	Uniforms	50	-	100
Sub-Total		550	707	1,100
Capital Outlay				
01.07.4110	Furniture/Fixtures	-	1,029	1,000
Sub-Total		-	1,029	1,000
Miscellaneous				
01.07.7999	Miscellaneous Expenses	-	500	1,000
Sub-Total		-	500	1,000
Total Expenditures		66,716	76,824	82,330

Economic Development: 01.09

Overview

The Economic Development Department provides resources related to community and economic development. By contract with the Baldwin City Chamber of Commerce, a $5,000 allocation is budgeted to support the organization every year. Proceeds from the Transient Guest Tax, which is budgeted to be $15,000 in 2014, is distributed to the Baldwin City Chamber of Commerce for tourism related activities. This fund also provided the necessary resources to help with the economic development arrangement between the Baldwin City Economic Development Corporation, Douglas County, Kansas, and the Douglas County E-Community Program to relocate the Kansas Belle Dinner Train from Nebraska to Baldwin City. Furthermore, this department supports many community events including the annual fireworks display, the County Line Clash, and other downtown festivities.

2014 Budget Highlights:

The 2014 Economic Development Department budget increases slightly from 2013 levels. This is primarily a result of higher anticipated revenues derived from the Transient Guest Tax as the economy continues to improve, and because of efforts by the City to increase tourism. The department's full budget authority of $80,000 also includes an increase in the Capital Outlay line item of $10,000 to begin implementing the newly created Façade and Mural Grant program for commercial structures in the Old-Town Overlay District.

Economic Development (01.09)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	-	-	-	-	-
Contractual	36,490	18,098	33,000	33,000	40,000
Commodities	-	8,382	-	-	-
Captial Outlay	9,313	30,000	30,000	20,000	40,000
Miscellaneous	-	-	-	-	-
Transfers	-	-	-	-	-
Total	45,803	56,480	63,000	53,000	80,000

Departmental Expenditures

Economic Development (01.09)		2013 Budget	2013 Estimate	2014 Budget
Contractual				
01.09.2350	Chamber CVB/Guest Tax Distribution	12,000	12,000	15,000
01.09.2850	Chamber Of Commerce Allocation	5,000	5,000	5,000
01.09.2999	Other Contractual Services	16,000	16,000	20,000
Sub-Total		33,000	33,000	40,000
Capital Outlay				
01.09.4007	Economic Development	30,000	20,000	40,000
Sub-Total		30,000	20,000	40,000
Total Expenditures		63,000	53,000	80,000

Information Technology: 01.10

Overview

The Information Technology Department provides the financial resources to operate and maintain the City's information technology infrastructure. This includes computers, software programs, and other miscellaneous office equipment like copiers and printers. At one time, the City maintained a full-time information technology position; however, after that individual left to pursue employment in the private sector, the City decided to contract out its information technology services.

2014 Budget Highlights

Prior to the 2014 adopted budget, a majority of information technology related expenses were spread out among multiple departments. The 2014 budget takes the first steps of consolidating all the information technology related expenses into a single department. Therefore, while the total budget in the Information Technology Department increases by $36,000, the actual costs to provide information technology components and services for the City remain relatively unchanged.

Information Technology (01.10)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	20,978	55	-	14	-
Contractual	5,797	27,203	11,743	17,077	46,433
Commodities	452	240	361	295	500
Capital Outlay	12,099	9,710	17,560	4,053	9,656
Miscellaneous	-	-	-	250	1,000
Transfers	-	-	-	-	-
Total	39,326	37,208	29,664	21,689	57,589

Departmental Expenditures

Information Technology (01.10)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.10.1150	Work Comp Insurance	-	14	-
Sub-Total		-	14	-
Contractual Services				
01.10.2410	Property/Liability Insurance	179	185	194
01.10.2491	Contractual Services	5,000	600	-
01.10.2503	Internet Connection Fees	696	-	-
01.10.2720	Dues/Subscriptions/Books	160	-	-
01.10.2850	Professional Services	5,000	1,000	1,500
01.10.2890	Office Equipment Lease	185	66	11,372
01.10.2880	Office Equipment Services	523	-	-
01.10.2890	Copies And Printers	-	-	11,372
01.10.4012	IT Support Services	-	15,226	21,994
Sub-Total		11,743	17,077	46,433
Commodities				
01.10.3120	Office/Computer Supplies	361	295	500
Sub-Total		361	295	500
Capital Outlay				
01.10.4009	Enterprise Software	5,562	344	-
01.10.4010	Computer Software	5,150	1,675	4,456
01.10.4011	Computer Hardware	3,500	1,459	5,200
01.10.4850	Equipment Information Systems	3,348	575	-
Sub-Total		17,560	4,053	9,656
Miscellaneous				
01.10.7999	Miscellaneous Expenses	-	250	1,000
Sub-Total		-	250	1,000
Total Expenditures		29,664	21,689	57,589

Planning/Code Enforcement: 01.35

Overview:

This departmental budget provides the resources for economic and community development, planning/zoning activities, building inspection services, and code enforcement functions. Prior to the 2014 budget, this department was also responsible for animal control; however, the 2014 budget shifts that responsibility to the Police Department.

2014 Budget Highlights:

For the most part, this departmental budget remains flat. However, the 2014 budget does include a budgeted position for a possible community development director. This new position will be responsible for assisting the City with increased planning and marketing of the community as the economy continues to improve

Planning/Code Enforcement (01.35)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Personnel Services	154,760	110,955	167,398	167,881	197,702
Contractual	9,311	12,211	18,661	21,668	35,996
Commodities	5,343	4,928	6,356	6,520	6,981
Capital Outlay	564	-	-	-	-
Miscellaneous	-	-	-	250	1,000
Transfers	-	-	-	-	-
Total	169,978	128,094	192,415	196,319	241,679

Departmental Organizational Chart

Departmental Expenditures

Planning/Code Enforcement (01.35)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
01.35.1101	Payroll	114,308	114,308	140,915
01.35.1120	Retirement Plans	14,001	14,001	18,606
01.35.1130	FICA Expense	8,818	8,818	10,829
01.35.1140	Unemployment Comp Insurance	935	935	1,780
01.35.1160	Health Insurance	24,438	24,438	23,670
01.35.1170	Other	4,898	5,381	1,902
Sub-Total		167,398	167,881	197,702
Contractual Services				
01.35.2140	Staff Training	1,700	1,185	1,500
01.35.2150	Postage	200	200	500
01.35.2160	Transportation/Meals/Lodging	-	527	1,000
01.35.2330	Legal Publications	400	600	600
01.35.2331	Printing	225	529	600
01.35.2410	Property/Liability Insurance	2,480	2,003	2,103
01.35.2500	Telephones	1,806	2,896	3,193
01.35.2520	Building Repairs	200	200	500
01.35.2521	Janitorial Services	415	415	1,050
01.35.2540	Vehicle Repairs	250	636	1,000
01.35.2720	Dues/Subscriptions/Books	2,890	2,912	1,650
01.35.2850	Other Professional Services	250	250	10,000
01.35.2851	Legal Services	800	800	800
01.35.2853	Planning Services	1,000	1,008	1,000
01.35.2870	Demolition & Abatement	5,000	5,000	10,000
01.35.2890	Office Equipment Lease	545	2,008	-
01.35.2999	Other Contractual Services	500	500	500
Sub-Total		18,661	21,668	35,996
Commodities				
01.35.3110	Office Supplies	827	828	838
01.35.3350	Tires/Batteries	250	250	400
01.35.3530	Vehicle Gas/Oil	3,126	3,126	3,126
01.35.3610	Uniforms	250	250	250
01.35.3680	Custodial Supplies	50	50	50
01.35.3891	Animal Control: Impound Fees	1,853	1,856	2,316
01.35.4810	Equipment Purchases	-	160	-
Sub-Total		6,356	6,520	6,981
Miscellaneous				
01.35.7999	Miscellaneous Expenses	-	250	1,000
Sub-Total			250	1,000
Total Expenditures		192,415	196,319	241,679

Fund 29 - General Fund CIP

Overview

This fund provides the resources for a number of capital projects in the General Fund. Revenue for this fund come from transfers made by the operating departments of the General Fund. In 2013, the City utilized this fund to pay for costs associated with the Highway 56 Corridor Management Plan, developed by KDOT, and for the improvement of Eisenhower Street which was cost-shared with Douglas County.

By State Statute, the Capital Improvement Fund is not required to be a budgeted fund. Therefore, while the 2013 projects were not budgeted, costs related to those projects were expensed to the fund. The 2014 budget takes the first step to develop a capital improvement plan each year to better anticipate capital improvements any given year. The 2014 General Fund CIP budget also exercises its full budget authority.

2014 Budget Highlights

The 2014 General Fund CIP budget includes spending approximately $140,000 for engineering services to re-align the Eisenhower and Highway 56 intersection, a continuation of the Highway 56 Corridor Management Plan. The 2014 General Fund CIP budget also includes over $300,000 for culvert replacement projects at the following locations:

- 2nd and Elm Street
- 3rd and Freemont Street
- North 2nd and Ames Street
- 2nd and Ames Street

General Fund CIP (29)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
29.01.2430.0117	Engineering: Hwy 56/E High St	-	46,200	139,800
29.01.2430.0120	Engineering:Hwy 56/Lawrence St	-	18,389	-
29.01.2430.0125	Engineering: Eisenhower	-	28,000	-
29.01.2204.0125	Construction: Eisenhower	-	86,500	-
29.01.3810	Storm Water Improvements	-	-	312,496
29.01.2430.0122	TE Grant - Santa Fe Depot	-	6,000	-
Sub-Total		-	185,089	452,296
Capital Outlay				
29.01.4700.0117	Land Acquisition: Hwy 56/High	-	100,000	-
29.01.4700.0120	Land Acquisition: Bullpup/E 16	-	12,458	-
Sub-Total		-	112,458	-
Miscellaneous				
29.01.7500	Contingency	-	-	151,779
Sub-Total		-	-	151,779
Total Expenditures		-	297,547	604,075

Fund 31 - General Fund Equipment Reserve

Overview:

The Equipment Reserve fund is used to purchase large equipment, such as city vehicles and other items that don't necessarily meet the level of a capital expenditure. The fund is utilized to provide better accounting and planning for the City's future equipment replacement needs.

Notable purchases from this fund in 2013 include: the new downtown speaker system which was cost-shared with multiple community partners, approximately $30,000 for new Police and Fire Department radio upgrades required by federal mandate, and $15,000 as part of the City's commitment to purchase a van for senior citizen transportation.

2014 Budget Highlights:

In 2014, the Equipment Reserve fund is budgeted to zero, so that the fund maintains its full budget authority. Some of the planned expenses in 2014 include $15,000 for replacement air bottles for the Fire Department. $42,000 for a new Police SUV, and $10,000 for continued swimming pool equipment upgrades.

General Fund Equipment Reserve (31)		2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1		204,567	229,519	97,701
Contractual Services				
31.01.4810.01	Equipment Purchases:General	32,296	32,296	15,000
31.01.4810.02	Equipment Purchases:Streets	13,000	13,000	10,000
31.01.4810.03	Equipment Purchases:Parks	14,000	14,000	15,000
31.01.4810.04	Equipment Purchases:Fire	21,891	1,114	45,000
31.01.4810.05	Equipment Purchases:Police	38,504	8,426	42,510
31.01.4810.06	Equipment Purchases:Pool	10,000	10,000	10,000
31.01.4810.09	Equipment Purchases:Eco Devo	35,000	35,000	15,000
31.01.4810.10	Equipment Purchases:IT	18,250	18,250	-
31.01.4810.35	Equipment Purchases:Codes	17,750	-	-
31.01.4999	Other Capital Outlay	-	-	97,701
Total Expenditures		200,691	132,086	250,211

Fund 02—Public Library

Overview:

The Library Fund is one of four property tax supported funds for the City of Baldwin City. By State Statute, the Baldwin City Public Library functions with a separate board appointed by the City Council. The library board appoints the library director and staff to manage the daily operations of the library. Revenue consists of a dedicated mill levy established by Charter Ordinance. Charter Ordinance No. 12, passed by the City Council in July of 1997, authorizes the City to levy up to 4 mills for the operation of the Baldwin City Public Library. In addition, the City provides in-kind services such as mowing, snow removal, and payroll services for the Baldwin City Public Library.

2014 Budget Highlights:

The Baldwin City Public Library's budget remains unchanged from previous years. By accounting standards, the Baldwin City Library is a component unit of the City of Baldwin City. The City has no operational control over the library; however, the City is financially accountable for their organization.

Library (02)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	-	-	1,397	-	-
Receipts:					
Ad Valorem Tax	118,419	118,844	120,749	118,000	118,816
Delinquent Tax	5,091	6,227	3,800	3,800	4,500
Motor Vehicle Tax	12,941	12,168	12,481	10,000	11,500
Recreational Vehicle Tax	185	154	186	185	185
16/20M Vehicle Tax	14	-	95	-	-
Vehicle Rental Excise Tax	-	14	-	4	4
Miscellaneous	-	-	-	-	-
Total Receipts:	136,650	137,407	137,311	131,989	135,005
Resources Available:	136,650	137,407	138,708	131,989	135,005
Expenditures:					
Personnel Services	94,175	91,455	93,985	93,986	93,986
Liability Insurance	7,070	5,917	7,413	5,800	6,090
Professional Services		1,437		1,173	1,232
Office Equipment		455		884	854
Transfer	35,405	38,143	37,000	30,145	32,843
Miscellaneous	-	-	-	-	-
Total Expenditures:	136,650	137,407	138,398	131,988	135,005

Departmental Expenditures

Public Library (02.01)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
02.01.1102	Part-Time Employee Payroll	85,000	85,000	85,000
02.01.1130	FICA Expense	6,503	6,503	6,503
02.01.1140	Unemployment Comp Insurance	1,292	1,292	1,292
02.01.1150	Work Comp Insurance	1,191	1,191	1,191
Sub-Total		93,986	93,986	93,986
Contractual Services				
02.01.2410	Property/Liability Insurance	5,460	5,800	6,090
02.01.2852	Audit/Budget Services	1,173	1,173	1,232
02.01.2880	Office Equipment Services	420	420	420
02.01.2890	Office Equipment Lease	360	464	434
Sub-Total		7,413	7,858	8,176
Transfers				
02.01.5002	Appropriation To Board	37,000	30,145	32,843
Sub-Total		37,000	30,145	32,843
Total Expenditures		138,399	131,989	135,005

Fund 03—Cemetery

Overview

On January 1, 2009, the Baldwin City Cemetery Company transferred ownership of the Oakwood Cemetery, the inactive Pioneer Cemetery, and all other assets and records owned by the company to the City of Baldwin City. While the cemetery contains its own fund, operationally it is a division of the Public Works Department.

The Cemetery Fund receives the majority of its revenue from two sources; ad valorem taxes and the sale of cemetery plots. For the most part this fund is static and provides the resources necessary to operate and maintain the cemetery. Some examples of past expenditures from this fund include paving all the roads in Oakwood Cemetery in 2011, purchasing a new mower in 2012, and constructing a new storage building and buying a mini-hoe excavator in 2013.

2014 Budget Highlights

The 2014 Cemetery Fund shows an increase of almost 61% from 2013's Cemetery Fund budget. This increase in expenditures is largely the result of re-allocating an existing employee's salary into the fund to more accurately reflect the personnel costs associated with running Oakwood Cemetery. In addition, the Cemetery Fund budget includes a $30,000 transfer to the Cemetery Reserve Fund to pay for renovation of the cemetery mausoleum.

Cemetery (03)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	20,997	30,049	21,633	43,511	24,214
Receipts:					
Ad Valorem Tax	4,481	11,450	6,749	6,749	53,549
Delinquent Tax	177	258	-	131	200
Motor Vehicle Tax	1,903	541	345	501	600
Recreational Vehicle Tax	9	1	5	-	-
16/20M Vehicle Tax	1	6	3	798	900
Reimbursed Expense		-	6,000	-	-
Sale of City Property	13,600	14,950	6,500	5,200	12,000
Vehicle Rental Excise Tax	-	-	-	1	1
Total Receipts:	20,171	27,206	19,602	13,381	67,250
Resources Available:	41,168	57,255	41,235	56,892	91,464
Expenditures:					
Personnel Services	-	-	21,569	7,644	47,313
Contractual	7,448	4,358	10,583	7,199	6,641
Commodities	978	101	320	320	320
Capital Outlay	2,693	3,285	17,950	17,850	4,043
Transfer	-	6,000	-	-	32,647
Miscellaneous	-		-	100	500
Total Expenditures:	11,119	13,744	50,422	33,113	91,464

Departmental Expenditures

Cemetery (03.01)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
03.01.1101	Payroll	13,926	-	33,493
03.01.1120	Retirement Plans	1,106	1,106	3,086
03.01.1130	FICA Expense	1,065	1,065	2,568
03.01.1150	Unemployment Comp Insurance	446	446	66
03.01.1160	Health Insurance	5,027	5,027	8,100
Sub-Total		21,570	7,644	47,313
Contractual Services				
03.01.2410	Property/Liability Insurance	5,780	286	300
03.01.2499	Utilities	1,069	2,430	2,029
03.01.2500	Telephone Service-Land	434	517	1,012
03.01.2520	Building Repairs	1,500	2,149	1,500
03.01.2521	Janitorial Services	-	13	-
03.01.2530	Machine/Equip Repair	750	750	750
03.01.2610	Grounds Maintenance	1,050	1,050	1,050
03.01.2890	Office Equipment Lease	-	4	-
Sub-Total		10,583	7,199	6,641
Commodities				
03.01.3350	Tires/Batteries	150	150	150
03.01.3530	Vehicle Gas/Oil	120	120	120
03.01.3610	Uniforms	50	50	50
Sub-Total		320	320	320
Capital Outlay				
03.01.4009	Enterprise Software	450	-	-
03.01.4010	Computer Software	-	350	1,543
03.01.4810	Equipment Purchases	17,500	17,500	2,500
Sub-Total		17,950	17,850	4,043
Transfer				
03.01.8101	Transfer To General Fund	-	-	2,647
03.01.8135	Transfer To Cemetery Reserve	-	-	30,000
Sub-Total		-	-	32,647
Miscellaneous				
03.01.7999	Miscellaneous Expenses	0	100	500
Sub-Total		0	100	500
Total Expenditures		50,423	33,113	91,464

Fund 34—Cemetery Reserve

Overview

The Cemetery Reserve Fund is similar to the General Fund Equipment Reserve, expect that resources from this fund only go toward equipment and capital purchases for the Cemetery.

2014 Budget Highlights

The 2014 Cemetery Reserve Fund utilizes its full budget authority in 2014; however, only approximately $30,000 is planned to be used as part of the Oakwood Cemetery mausoleum renovation. The remaining amount of money will be set aside in the event an unexpected purchase of equipment is needed.

Cemetery Reserve (34)	2013 Budget	2013 Expected	2014 Budget
Unencumbered Cash Balance Jan. 1	114,269	105,659	105,659
Receipts:			
Transfers	-	-	30,000
Total Receipts:	-	-	30,000
Resources Available:	114,269	105,659	135,659
Expenditures:			
Capital Outlay	94,910	-	135,659
Total Expenditures:	94,910	-	135,659

Debt Summary

Overview:

Annual budget constraints do not permit the required investment in infrastructure on an annual basis using cash. The primary method of financing major infrastructure upgrades and new construction is issuance of long-term bonds. These bonds come in the form of General Obligation, Revenue, and Special Assessment Bonds. The City has also used lease-to-purchase agreements for large pieces of capital equipment, such as the computer and communication systems in the police cruisers and for the 2004 Kenworth Firetruck.

According to state law, Kansas cities may not issue long-term debt in excess of 30 percent of the total assessed valuation of the city. However, such projects as sanitary sewer and water lines, certain types of intersections, and improvements to municipal utilities do not count against the total debt limit. For purposes of debt financing, the value of personal property and motor vehicles is counted with real estate property values to calculate total assessed valuation. Baldwin City's outstanding debt as of January 1, 2013, currently totals $16,337,989, but $13,262,214 is statutorily exempt for debt capacity purposes. Current net debt against the statutory debt limit is only 30.23%, meaning that the City has additional debt capacity of $7,098,829.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan. 1, 2013	Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal
General Obligation									
Fire Station: 1998	2/1/1998	2013	4.3 to 6.0	$ 400,000	$ 40,000	$ 980	$ -	$ -	$ -
Electric System Refunding	3/29/2005	2026	4.27	$ 9,100,000	$ 6,275,000	$ 262,490	$ 420,000	$ 245,690	$ 440,000
Series 2007 -A	10/1/2007	2027	4.17	$ 1,290,000	$ 1,125,000	$ 44,444	$ 55,000	$ -	$ -
Series 2007-B	10/1/2007	2027	4.36	$ 2,205,000	$ 1,830,000	$ 77,431	$ 130,000	$ 72,069	$ 130,000
Series 2012-A	6/15/2012	2024	0.50 to 2.20	$ 1,125,000	$ 1,125,000	$ 17,154	$ 85,000	$ 14,785	$ 90,000
Series 2013-A	3/19/2013	2033	2.0 to 3.5	$ 7,165,000	$ -	$ -	$ -	$ 238,362	$ 390,000
Total G.O. Bonds					$ 10,395,000	$ 402,499	$ 690,000	$ 570,906	$ 1,050,000
Revenue Bonds									
KDHE C20-1211-02 SWR	6/26/1995	2016	3.37	$ 450,538	$ 117,601	$ 3,731	$ 27,837	$ 2,784	$ 28,854
KDHE C20-1211-01 SWR	8/8/1995	2013	3.78	$ 300,559	$ 10,844	$ -	$ -	$ -	$ -
KDHE C20-1303-01 SWR	7/29/1998	2019	2.86	$ 409,438	$ 172,813	$ 2,471	$ 11,144	$ -	$ -
KDHE C20-1571-01 SWR	8/1/2001	2022	3.14	$ 2,992,050	$ 2,243,478	$ 32,418	$ 91,777	$ -	$ -
KDHE 2321 WTR	3/24/2003	2024	3.89	$ 1,600,000	$ -	$ 70,351	$ 41,855	$ -	$ -
KDHE C20-1748-01 SWR	7/2/2008	2029	2.80	$ 1,659,825	$ -	$ 12,887	$ 24,307	$ -	$ -
				$ 1,256,649	$ 1,010,781				
Total Revenue Bonds					$ 3,555,517	$ 121,858	$ 196,920	$ 2,784	$ 28,854
Other									
Temporary Notes	12/22/2011	2013	1.89	$ 2,325,000	$ 2,325,000	$ 58,997	$ 2,325,000	$ -	$ -
Total Other					$ 2,325,000	$ 58,997	$ 2,325,000	$ -	$ -
Total Indebtedness					$ 16,275,517	$ 583,354	$ 3,211,920	$ 573,690	$ 1,078,854

Fund 09—Debt Service

Overview

The Debt Service fund provides for the payment of the general obligation debt of the City. Several bond refinancing issues, as recent as 2013, have helped lower the interests cost for the City and reduced annual debt payments. The Debt Service fund is only used to pay for the bond issues that are not specifically attributable to the Enterprise Funds. Debt payments for utility operations, like electric or sewer upgrades, are paid from those utilities' respective Debt Service funds.

2014 Budget Highlights

The expected bond payments in 2014 will increase over previous years as the library expansion and 6th Street improvement bond payments start becoming due. In addition to those projects, payments from this fund go toward the debt payments associated with the Baldwin City Fire Station, downtown streetscape improvements, women's bridge improvements, and other city infrastructure.

Debt Service (09)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	(155,506)	12,561	10,395	15,402	69,862
Receipts:					
Ad Valorem Tax	167,266	104,317	116,065	122,801	118,488
Delinquent Tax	5,789	7,466	4,000	4,000	4,000
Motor Vehicle Tax	23,930	17,168	11,712	17,244	17,000
Recreational Vehicle Tax	180	219	175	225	180
16/20M Vehicle Tax	21	-	89	-	-
Vehicle Rental Excise Tax	-	12	-	8	-
Transfer from Water	110,000	-	-	-	-
Transfer from Water B&I	60,184				
Transfer from Capital Improvement Fund	25,377				
Quality of Life Fund Transfer	8,840	20,000	15,000	15,000	50,841
Special Hwy Fund Transfer	16,049	21,398	21,398	21,398	28,903
Capital Improvement Sales Tax Transfer	96,535	179,943	170,000	42,500	180,000
General Fund Transfer	-	-	-	-	71,801
Miscellaneous	-	-	-	-	-
Total Receipts:	514,171	350,523	338,439	223,176	471,213
Resources Available:	358,665	363,084	348,834	238,578	541,075
Expenditures:					
Bond Principal	205,000	215,000	215,000	130,000	320,000
Bond Interest	141,103	132,683	133,835	38,716	221,076
Total Expenditures:	346,103	347,683	348,835	168,716	541,076

Special Revenue Funds

Special Revenue Funds are funds that account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes. The City of Baldwin City maintains six separate Special Revenue Funds: Special Parks & Recreation, Quality of Life Sales Tax, Special Highway Funds, General Capital Improvement Fund, Capital Improvement Sales Tax Fund, and a Pool Sales Tax Fund.

Fund 26 - Special Parks & Recreation

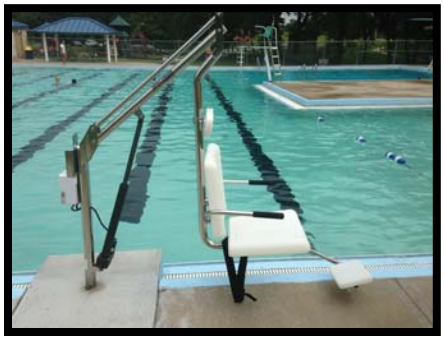
Overview

The purpose of this fund is to provide resources to assist with the purchase of materials and supplies, major equipment, and capital outlay for the City's parks. The major revenue source for this fund comes from a portion of the State alcohol tax that is distributed to the City on a per-capita basis. The other revenues for this fund come from a lease the City has with the Baldwin City Golf Association for the City Golf Course and revenue from park improvement fees which are charged to developers.

In 2013, resources from this fund were encumbered to construct a disc golf course at Spring Creek Lake. In the past, the fund has also been used to supplement the construction of a community bathroom at West Park and purchase an ADA lift for the swimming pool to comply with new federal ADA mandates in 2012.

2014 Budget Highlights

The 2014 budget includes $5,000 for additional planting materials in the downtown area and throughout the community's parks. The budget also includes $20,000 for the replacement, or upgrade, of recreation equipment as needed. The budget also includes $25,000 to pay for a portion of a Sunflower Foundation Trail Grant that the City was awarded in the summer of 2013.



Special Parks & Rec (26)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	85,578	89,258	92,620	75,395	82,533
Receipts:					
Investment Interest	-	-	-	-	-
Leased City Property - Golf Course		2,400	1,200	1,200	1,200
Lake Lease - KSWP CFAP	-	-	1,000	-	-
KS Local Alcohol/Liquor Fund	9,677	8,886	10,661	9,757	9,472
Park Improvement Fees	350	-	500	350	500
Total Receipts	10,027	11,286	13,361	11,307	11,172
Resources Available:	95,605	100,544	105,981	86,702	93,705
Expenditures:					
Services/Fees	-	-	35,000	3,500	28,500
Supplies/Commodities	6,347	-	10,000	-	25,000
Capital Outlay	-	9,649	53,500	-	36,170
Transfer/Admin	-	15,500	668	668	4,035
Miscellaneous	-	-	-	-	-
Total Expenditures:	6,347	25,149	99,168	4,168	93,705

Departmental Expenditures

Special Parks & Rec (26)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
26.01.2610	Grounds Maintenance	3,500	3,500	3,500
26.01.2999	Other Contractual Services	35,000	-	25,000
Sub-Total		38,500	3,500	28,500
Commodities				
26.01.3800	Materials/Supplies	10,000	-	5,000
Sub-Total		10,000	-	5,000
Capital Outlay				
26.01.4306	Recreation Equipment	50,000	-	20,000
26.01.4999	Other Capital Outlay	-	-	36,170
Sub-Total		50,000	-	56,170
Transfers				
26.01.8101	Transfer To General Fund	668	668	4,035
Sub-Total		668	668	4,035
Total Expenditures		99,168	4,168	93,705

Fund 27 - Quality of Life Sales Tax

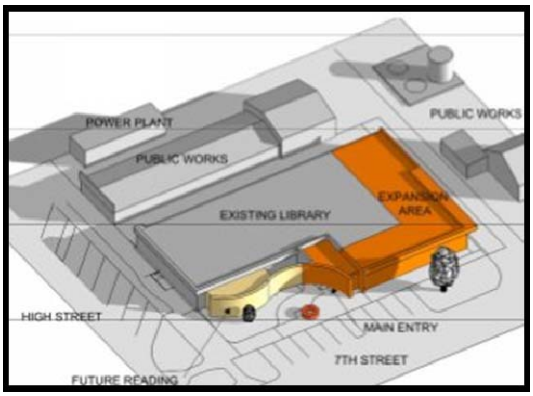
Overview

In 2009, Baldwin City voters approved a 1/4 cent sales tax to be used to fund "quality of life" projects. A committee was assembled and tasked with making recommendations to the City Council on how to spend money from the proposed sales tax. Utilizing a community survey, the committee recommended that the sales tax be used to fund improvements to City parks, a possible library expansion, and expand walking/biking trails throughout the community. The sales tax was passed in November 2009, by a large margin, and became effective April 1, 2010.

Since the fund's creation, two new community restrooms, one located in Grove Park and the other in West Park, have been constructed using funds generated by the Quality of Life Sales Tax. In 2013, the City Council in partnership with the Baldwin City Public Library Board approved a $610,000 library expansion project. The expansion project was bonded over a 15 year period which has dedicated approximately $40,000 of this revenue to that particular bond issue.

2014 Budget Highlights

The 2014 budget has earmarked $40,000 to pay for the debt service associated with the library expansion project and another $30,000 to pay for the remaining local match for the Sunflower Trail Grant that was awarded in the summer of 2013. The rest of the fund has been budgeted to zero to preserve the City's full budget authority for other projects that may become available.



Quality of Life Sales Tax (27)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	62,005	154,667	192,041	193,862	240,635
Receipts:					
City Sales Tax	92,518	91,690	94,368	94,368	95,368
Interest on Idle Funds	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Receipts	92,518	91,690	94,368	94,368	95,368
Resources Available:	154,523	246,357	286,409	288,230	336,003
Expenditures:					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	30,000
Capital Outlay		32,495	100,000	32,595	230,162
Transfer	-	20,000	15,000	15,000	75,841
Cash Reserve	-	-	170,000	-	-
Miscellaneous	-	-	-	-	-
Total Expenditures:	-	52,495	285,000	47,595	336,003

Departmental Expenditures

Quality of Life Sales Tax (27)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	62,005	154,667	192,041	193,862	240,635
Receipts:					
City Sales Tax	92,518	91,690	94,368	94,368	95,368
Interest on Idle Funds	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Receipts	92,518	91,690	94,368	94,368	95,368
Resources Available:	154,523	246,357	286,409	288,230	336,003
Expenditures:					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	30,000
Capital Outlay		32,495	100,000	32,595	230,162
Transfer	-	20,000	15,000	15,000	75,841
Cash Reserve	-	-	170,000	-	-
Miscellaneous	-	-	-	-	-
Total Expenditures:	-	52,495	285,000	47,595	336,003

Fund 28 - Special Highway

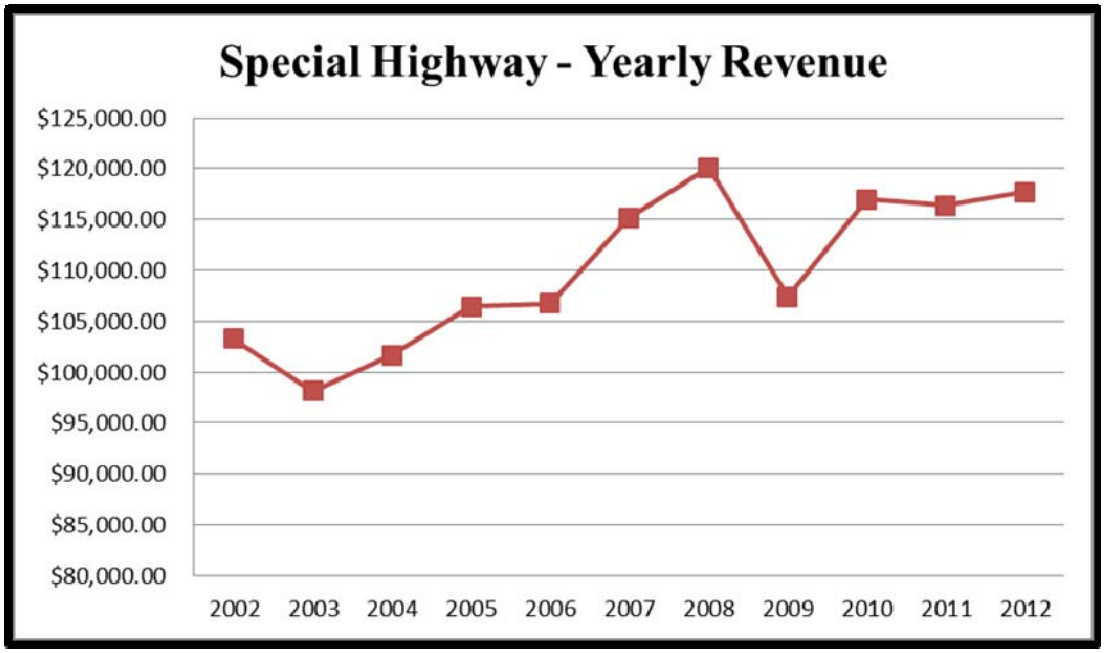
Overview

This fund is the primary source for yearly road maintenance. The revenue comes from quarterly gasoline tax allocations from the State. Revenue from this fund is directly impacted by the amount of gasoline sold to consumers. Overall, this revenue source has gradually increased; however, in 2009 when gasoline prices were at an all-time high, the City experienced an unexpected 10.5% drop in revenues from the year before. The City has slowly experienced climbing gasoline revenues in part to the improving economy, but we have not yet rebounded to the 2008 level of revenues, which was just over $120,000.

In 2013, $130,000 from this fund was used to mill and overlay Firetree Avenue, Flame Way, and Blaze Boulevard. Additionally, Quayle, Eisenhower, and Washington Streets were also overlaid.

2014 Budget Highlights

By State law, funds must be used to support street and road projects. The City has allowed this fund to accumulate some fund balance over the last few years, and starting in 2014, the budget allocates additional resources to spend down this balance by approving road projects as identified in the 2013 Street Study. The 2014 budget allocates $200,000 for street projects with an additional $75,000 in contingency for additional work if necessary. An additional $30,000 is also built into this fund's budget for asphalt cold patching of potholes.



Departmental Expenditures

Special Highway Fund (28)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	158,189	210,682	176,309	295,378	253,958
Receipts:					
State of Kansas Gas Tax	116,339	119,543	120,000	114,900	119,020
County Transfer Gas Tax	8,239	12,395	12,000	12,070	12,400
Miscellaneous	-	-	-	-	-
Total Receipts:	124,578	131,938	132,000	126,970	131,420
Resources Available:	282,767	342,620	308,309	422,348	385,378
Expenditures:					
Personnel	-	-	-	-	-
Service/Fees	-	-	130,000	-	-
Contractual Services	-	3,592	-	130,000	200,000
Supplies/Commodities	-	22,252	16,992	16,992	30,000
Capital Outlay	56,036	-	-	-	126,474
Transfer	16,049	21,398	21,398	21,398	28,903
Miscellaneous	-		-	-	-
Total Expenditures:	72,085	47,242	168,390	168,390	385,377

Special Highway Fund (28)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
28.01.2790	Widening & Resurfacing	130,000	130,000	200,000
Sub-Total		130,000	130,000	200,000
Commodities				
28.01.3340	Asphalt/Cold Patch	10,000	10,000	15,000
28.01.3341	Rock/Sand/Chips	2,500	2,500	10,000
28.01.3999	Other Commodities	4,492	4,492	5,000
Sub-Total		16,992	16,992	30,000
Miscellaneous				
28.01.7500	Contingency	-	-	126,474
Sub-Total		-	-	126,474
Transfers				
28.01.8109	General B&I Fund Transfer	21,398	21,398	28,903
Sub-Total		21,398	21,398	28,903
Total Expenditures		168,390	168,390	385,378

Fund 45 - Capital Improvement Sales Tax

Overview

Approved by voters on November 3, 2009 and effective April 1, 2010, this 1/2 cent sales tax funds general public infrastructure improvements in the City, such as streets, bridges, large equipment purchases and public facility improvements. Proceeds may also be used for debt payments on bonds issued to finance such improvements. This 1/2 cent sales tax replaced the special swimming pool sales tax that expired in 2010 when the pool was paid off.

2014 Budget Highlights

The majority of this sales tax revenue is already committed to finance the bond payment for the 6th Street upgrade as well as additional Highway 56 corridor management improvements.

Capital Improvement Sales Tax (45)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	74,011	162,511	680,874	165,948	302,968
Receipts:	-	-	-	-	-
City Sales/Use Tax for Capital Improvements	185,035	183,380	682,490	179,520	185,000
Miscellaneous	-	-	-	-	-
Total Receipts	185,035	183,380	682,490	179,520	185,000
Resources Available:	259,046	345,891	1,363,364	345,468	487,968
Expenditures:					
Capital Outlay	-	-	500,000	-	209,756
Transfer	96,535	179,943	170,000	42,500	278,211
Miscellaneous	-	-	-	-	-
Total Expenditures:	96,535	179,943	670,000	42,500	487,967

Fund 70 - Pool Sales Tax

Overview

Approved by voters in 1999, the Swimming Pool Sales Tax was specifically earmarked to pay for the Baldwin City Swimming Pool. The Sales Tax collected more than expected and was used to retire the bonds in 2010. However, voters approved extending the 1/2 cent sales tax indefinitely, but repurposed the funds for capital improvement projects such as road, sidewalk, and other major infrastructure projects. Please refer to Fund 45: Capital Improvement Sales Tax Fund for an overview of how this half-cent revenue source continues to benefit the community.

Today the Swimming Pool Sales Tax Fund receives no on-going revenue, but instead acts as a reserve account. Over the last year, the fund has provided approximately $18,000 for shade structures at the pool and another $8,000 in Federal ADA mandated upgrades.

2014 Budget Highlights

There is no recommended spending from this fund in the 2014 budget; however, the fund is budgeted to zero so that the City will have its full budget authority should pool improvements be necessary.

Swimming Pools Sales Tax (70)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan 1	133,241	111,366	110,627	110,626	105,353
Receipts:	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Receipts:	-	-	-	-	-
Resources Available:	133,241	111,366	110,627	110,626	105,353
Expenditures:					
Capital Outlay	21,874	-	50,000	-	-
Supplies/Commodities	-	740	-	5,273	105,353
Miscellaneous	-	-	-	-	-
Total Expenditures:	21,874	740	50,000	5,273	105,353

Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the expense of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expensed incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

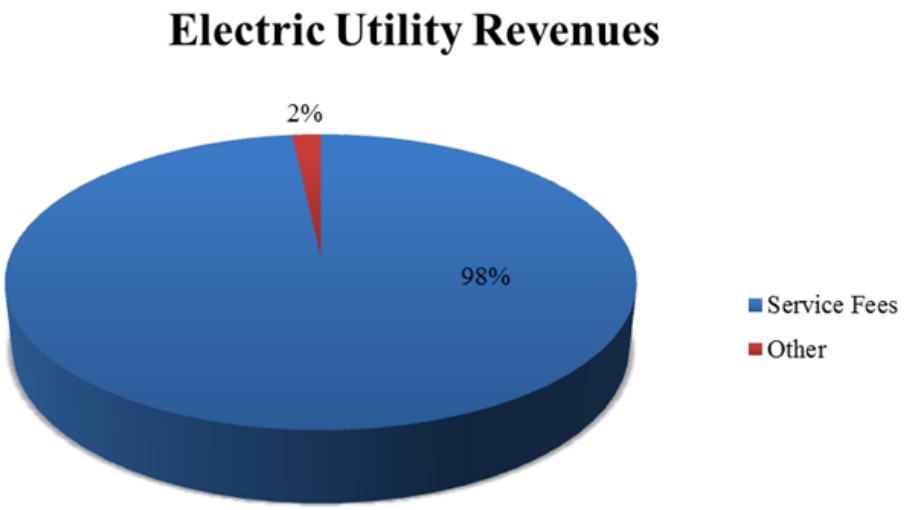
Electric Utility

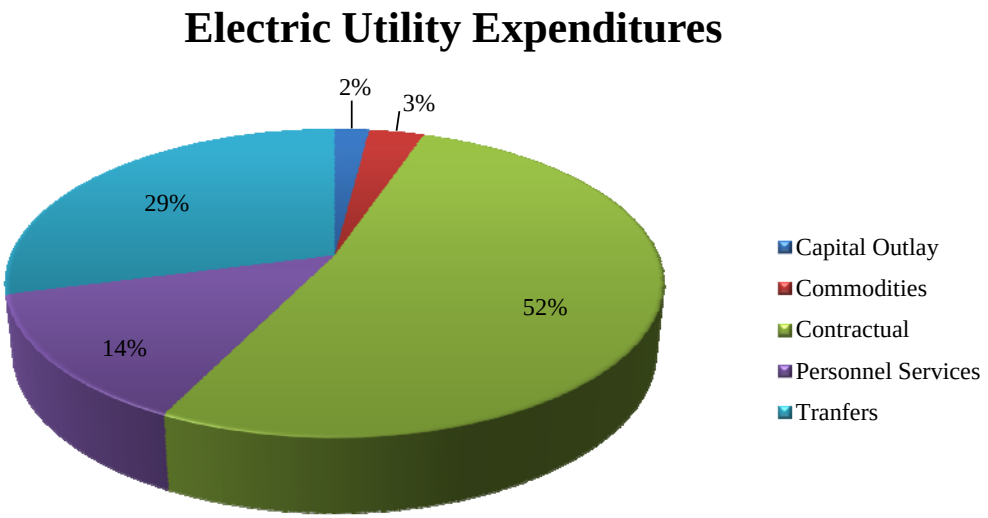
The Baldwin City Electric Utility is one of the oldest municipal electric utilities in the State of Kansas. In 1905, the Baldwin City Council voted 3 to 1 in favor of starting an Electric Utility. Today, the Electric Utility is comprised of four funds: administration, capital improvement, reserve, and bond and interest.

Fund 11 - Electric Utility

Overview

The Electric Utility Fund is comprised of four major components: generation, distribution, acquisition, and administration. The largest expenditure in the Electric Utility is for acquisition of power. Currently, Baldwin City has long term agreements in place with Kansas City Power and Light, Kansas City Board of Public Utilities, the Grand River Dam Authority, the Southwest Power Administration, and the Western Area Power Administration. The contractual purchase of electricity accounts for 45% of the entire electric utility's budget.





Generation

The City of Baldwin City electric generation component is comprised of two separate power plants. Plant No. 1, is located in downtown Baldwin City at 605 High Street. Construction of this plant started in 1906, and on February 5, 1907, began production of electricity. This plant has a nameplate production capacity of 4.6 megawatts.

Plant No. 2, is located at the south edge of town at 1100 Orange Street. Construction of this plant started in 2002, and was commissioned in December of 2003. The engines in this plant are of the most fuel efficient and environmentally friendly of any on the market today. They have a combined production capacity of 6.3 megawatts.

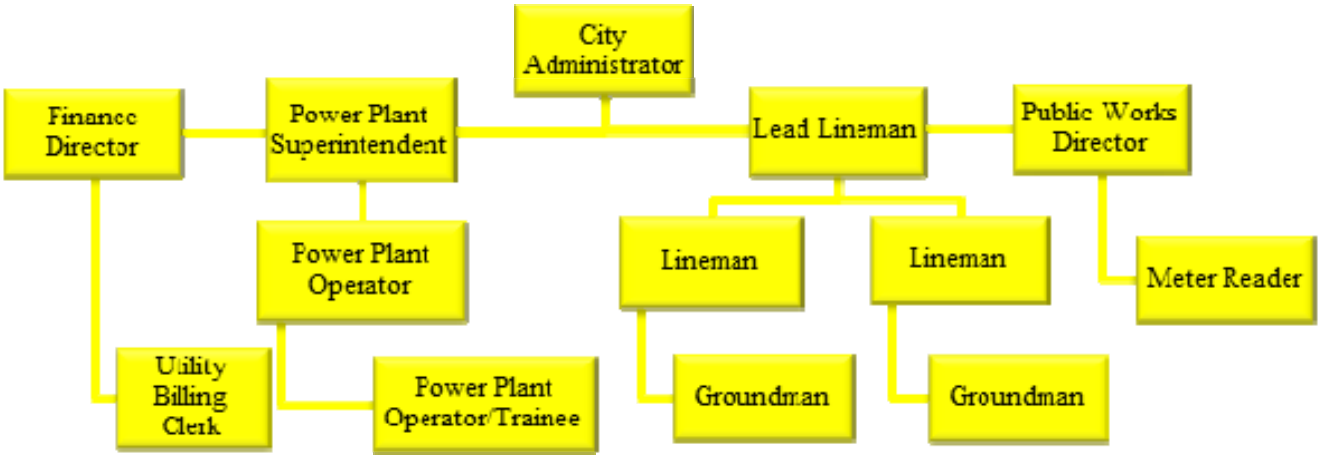
Distribution

The City's electrical infrastructure combines both overhead and underground electric distribution lines. Baldwin City currently owns, operates, and maintains 35.33 miles of primary lines. Most have been replaced and/or upgraded since 2002. The City continues to make improvements and expand service as necessary to meet the growing needs of the community.

Acquisition

Baldwin City leverages its wholesale costs and production capacity by negotiating contracts for power with larger utility companies. Currently, Baldwin City has long term agreements in place with Kansas City Power and Light, Kansas City Board of Public Utilities, the Grand River Dam Authority, the Southwest Power Administration, and the Western Area Power Administration. This means that, at any time of day, the electricity that you use in your home could be originating as far away as Washington, Texas, Oklahoma, Colorado or as close as Missouri. In 2005, Baldwin City entered into a power pool agreement with four of its neighboring cities. By acting as one, the pool allows its members to maximize their generation and contractual resources. This equates to lower overall cost to serve our customers.

Departmental Organizational Chart



2014 Budget Highlights

Due to increased Environmental Protection Agency standards, the City continues to take excess revenues and plow them back into capital upgrades of the overall electric system. The most recent example of this is in 2013, the City completed major RICE NESHAP upgrades which required completely replacing the smokestacks at both power plants. These improvements cost over $350,000 in the last two budget cycles; however, these upgrades allow for the City to retain its capacity credits as a participant in the Southwest Power Pool.

The 2014 Electric Utility Fund calls for increasing the budget for power acquisition by approximately 7% as energy prices are expected to continue to rise into the future. Additional resources have also been included in the budget to purchase an all-wheel drive vehicle that will replace a 14 year old 2WD model, split the cost of a new backhoe trencher with the Water Utility, and pay for required compliance inspections at power plant no. 2.

Electric Utility (11)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	28,353	887,749	1,251,441	1,294,951	916,932
Receipts:					
NOW Account Interest	3,262	-	-	-	-
Reimbursed Expenses	-	189	250	250	250
Sale of City Property	5,196	-	-	-	-
Other Funds	875	-	-	-	-
KMEA Refunds	-	787	-	870	875
Other Revenues	12,022	-	-	50	-
Utility Fees	4,434,071	4,452,624	4,400,000	4,325,149	4,400,000
Security Lights	5,236	5,218	5,067	5,068	5,200
KMEA EMP#1 Pool Generation	-	-	875	-	-
Continuation Fees	1,120	-	-	-	-
Transfer Fees	3,820	-	-	45	-
Initial Installation Fees	10,569	13,138	14,700	2,850	4,000
Penalties Collected	47,310	51,368	46,840	46,840	46,840
Pole Rental Proceeds	2,397	-	2,397	558	600
Interest on Idle Funds	-	7,184	2,600	2,600	4,000
Miscellaneous	-	-	-	-	-
Total Receipts:	4,525,878	4,530,508	4,472,729	4,384,280	4,461,765
Resources Available:	4,554,231	5,418,257	5,724,170	5,679,231	5,378,697
Expenditures:					
Personnel Services	577,681	563,464	763,272	762,454	795,404
Contractual	2,094,439	2,146,301	2,497,297	2,111,118	2,560,839
Commodities	117,030	132,445	126,648	131,534	147,203
Capital Outlay	33,191	82,947	60,700	73,995	188,450
Transfers	-	1,195,612	1,417,945	1,681,699	1,565,323
Miscellaneous	-	2,536	-	1,500	6,000
Total Expenditures:	2,822,341	4,123,305	4,865,862	4,762,300	5,263,219

Departmental Expenditures

Electric - Generation (11.24)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
11.24.1101	Payroll	140,957	139,745	154,285
11.24.1120	Retirement Plans	13,992	13,992	18,276
11.24.1130	FICA Expense	10,783	10,783	10,609
11.24.1140	Unemployment Comp Insurance	521	521	2,030
11.24.1160	Health Insurance	34,813	34,813	27,000
11.24.1170	Other	3,541	3,541	4,026
Sub-Total		204,607	203,395	216,227
Contractual Services				
11.24.2140	Staff Training	4,525	4,525	6,000
11.24.2150	Postage	50	50	50
11.24.2160	Transportation/Meals/Lodging	1,025	2,222	2,000
11.24.2202	Lab Test	300	300	300
11.24.2410	Property/Liability Insurance	15,841	16,108	16,914
11.24.2430	Engineering Services	3,000	3,000	5,000
11.24.2499	Utilities	105,819	105,819	105,819
11.24.2500	Telephones	3,578	4,336	4,780
11.24.2520	Building Repairs	1,000	1,000	1,000
11.24.2530	Machine/Equip Repair	35,000	18,128	56,000
11.24.2850	Other Professional Services	-	3,663	3,748
11.24.2999	Other Contractual Services	3,500	3,500	3,500
11.24.3900	Public Relations	-	773	1,200
Sub-Total		173,638	163,425	206,311
Commodities				
11.24.3120	Office/Computer Supplies	800	1,242	1,500
11.24.3540	Generation Fuel	85,000	85,759	89,250
11.24.3541	Generation Oil	6,000	6,503	6,500
11.24.3550	Chemicals	3,000	3,532	3,500
11.24.3610	Uniforms	200	487	500
11.24.3680	Custodial Supplies	450	450	450
11.24.3900	Other Commodities	4,912	4,912	4,912
Sub-Total		100,362	102,885	106,612
Capital Outlay				
11.24.4006	Safety Equipment	1,000	1,498	1,850
11.24.4011	Computer Hardware	2,500	1,953	-
11.24.4230	Electrical Equipment	2,500	2,500	2,500
11.24.4410	Vehicle Purchase	-	-	38,000
Sub-Total		6,000	5,951	42,350
Miscellaneous				
11.24.7999	Miscellaneous Expenses	-	500	2,000
Sub-Total		-	500	2,000
Total Expenditures		484,607	476,156	573,499

Departmental Expenditures

Electric - Distribution (11.25)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
11.25.1101	Payroll	207,854	207,854	278,461
11.25.1120	Retirement Plans	22,514	22,514	35,761
11.25.1130	FICA Expense	15,901	15,901	20,796
11.25.1140	Unemployment Comp Insurance	2,500	2,500	3,756
11.25.1160	Health Insurance	41,298	41,298	49,950
11.25.1170	Other	15,668	15,668	8,292
Sub-Total		305,735	290,067	388,724
Contractual Services				
11.25.2140	Staff Training	6,000	5,960	7,500
11.25.2170	Meals/Lodging	300	1,000	1,200
11.25.2202	Lab Tests	2,000	2,000	2,000
11.25.2209	Maintenance/Service Agreements	3,500	3,500	3,500
11.25.2410	Property/Liability Insurance	23,136	22,765	23,903
11.25.2430	Engineering Services	1,000	1,000	1,000
11.25.2499	Utilties	5,705	7,590	7,705
11.25.2500	Telephones	1,657	4,202	4,633
11.25.2519	Substation Maintenance	8,000	8,000	8,000
11.25.2540	Misc. Repairs	8,250	8,267	8,750
11.25.2600	Tree Care	10,000	10,000	10,000
11.25.2850	Other Professional Services	660	512	1,022
11.25.2999	Other Contractual Services	2,389	2,389	2,389
Sub-Total		72,597	74,795	79,213
Commodities				
11.25.3006	Safety Supplies	1,500	1,500	2,000
11.25.3110	Office Supplies	500	1,011	1,000
11.25.3230	Weed Control/Seeding	100	500	500
11.25.3341	Rock/Sand/Chips	750	750	500
11.25.3350	Tires/Batteries	1,000	1,000	1,000
11.25.3355	Minor Tools/Apparatus	500	500	2,500
11.25.3530	Vehicle Gas/Oil	11,833	11,830	12,425
11.25.3610	Uniforms	6,000	7,050	8,000
11.25.3800	Materials/Supplies	4,000	4,000	5,000
Sub-Total		26,183	28,141	32,925
Capital Outlay				
11.25.4001	Fencing	100	100	100
11.25.4005	Communication Equipment	2,000	2,000	2,000
11.25.4006	Safety Equipment	6,000	6,006	6,000
11.25.4011	Computer Hardware	2,500	1,553	-
11.25.4131	Electrical Line Expense	15,000	15,063	25,000
11.25.4230	Electrical Equipment	3,000	3,000	3,000
11.25.4231	Transformers	5,000	20,042	20,000
11.25.4235	Meters	1,250	1,250	1,250
11.25.4238	Poles	3,500	3,500	5,500
11.25.4239	Pole Line Hardware	4,000	4,000	5,000
11.25.4240	Major Tools	1,500	951	2,000
11.25.4550	Street Light Fixtures	2,500	5,004	10,000
11.25.4810	Equipment Purchases	5,000	5,000	56,250
11.25.4999	Other Capital Outlay	-	-	10,000
Sub-Total		51,350	67,469	146,100
Miscellaneous				
11.25.7999	Miscellaneous Expenses	-	500	2,000
Sub-Total		-	500	2,000
Total Expenditures		455,865	460,972	648,962

Departmental Expenditures

Electric - Administration (11.26)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
11.26.1101	Payroll	189,596	189,989	128,547
11.26.1120	Retirement Plans	19,554	19,554	21,805
11.26.1130	FICA Expense	14,504	14,504	9,773
11.26.1140	Unemployment Comp Insurance	550	550	1,523
11.26.1160	Health Insurance	28,540	28,540	20,250
11.26.1170	Other	637	637	762
Sub-Total		253,381	253,137	181,898
Contractual Services				
11.26.2140	Staff Training	250	700	2,000
11.26.2150	Postage	3,700	3,700	4,000
11.26.2170	Meals/Lodging	150	775	750
11.26.2200	Employment Recruitment	-	1,000	1,000
11.26.2330	Legal Publications	175	903	1,000
11.26.2410	Property/Liability Insurance	1,920	4,040	4,242
11.26.2499	Utilities	6,532	6,532	6,532
11.26.2500	Telephones	6,061	4,955	5,463
11.26.2521	Janitorial Services	1,198	1,198	1,198
11.26.2530	Machine/Equip Repair	618	618	618
11.26.2720	Dues	6,783	6,746	6,971
11.26.2851	Legal Services	846	1,125	846
11.26.2852	Audit/Budget Services	4,228	4,228	4,500
11.26.2861	Credit Card Fees	2,359	4,128	4,500
11.26.2999	Other Contractual Services	5,792	6,185	16,015
11.26.4007	Economic Development	-	-	50,000
11.26.4012	It Support Services	-	2,565	2,013
Sub-Total		40,612	49,398	111,648
Commodities				
11.26.3110	Office Supplies	103	251	350
11.26.4010	Computer Software/Hardware	-	250	7,231
Sub-Total		103	501	7,581
Capital Outlay				
11.26.4850	Equipment Information Systems	3,348	575	-
Sub-Total		3,348	575	-
Miscellaneous				
11.26.7999	Miscellaneous Expenses	-	500	2,000
Sub-Total		-	500	2,000
Transfers				
11.26.8101	Transfer To General Fund	223,636	223,636	189,618
11.26.8102	Trnsfr To GF In Lieu Of FF	111,818	111,818	290,015
11.26.8132	Transfer To Electric Reserve	200,000	595,000	-
11.26.8140	Transfer To Elec Cap Improve	200,000	200,000	400,000
11.26.8151	Transfer To Electric B&I	682,490	551,245	685,690
Sub-Total		1,417,944	1,681,699	1,565,323
Total Expenditures		1,715,388	1,985,810	1,868,449

Departmental Expenditures

Electric - Acquisition (11.27)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
11.27.2783	Nearman Power (Via KMEA)	600,000	429,215	500,000
11.27.2784	GRDA Contract Power(Via KMEA)	1,125,000	997,264	1,125,000
11.27.2785	Other Contractual Power	75,000	39,718	75,000
11.27.2786	EMP No. 1 Operating (Via KMEA)	400,000	315,364	450,000
11.27.2787	SPA Contract Power (Via KMEA)	10,000	5,296	10,000
11.27.2788	SPA Hydro (Via KMEA)	-	4,789	-
11.27.2789	WAPA Hydro Project	-	28,972	-
Sub-Total		2,210,000	1,820,617	2,160,000
Total Expenditures		2,210,000	1,820,617	2,160,000

Fund 32 - Electric Reserve

Overview

This fund was created to provide a source of reserve funding for the Electric Utility for large capital equipment and repairs to the plant and system. In 2013, the Governing Body approved Resolution 2013-12 which established a utility fund balance and reserve policy for the City of Baldwin City's enterprise funds. It is the goal of the City's utility to maintain at least 50% of its annual operating costs in unreserved, unencumbered fund balance.

2014 Budget Highlights

The Electric Reserve fund has been budgeted to utilize it's full budget authority in 2014.

Electric Reserve (32)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	541,927	466,287	335,468	311,926	906,926
Receipts:					
Transfer from Electric Utility	-	156,722	200,000	595,000	-
Total Receipts:	-	156,722	200,000	595,000	-
Resources Available:	541,927	623,009	535,468	906,926	906,926
Expenditures:					
Contractual		1,225			
Commodities					
Capital Outlay	95,640	9,858			906,926
Transfer		300,000			
Miscellaneous					
Total Expenditures:	95,640	311,083	150,000	-	906,926

Fund 40 - Electric CIP

Overview

The Electric Capital Improvement Fund was created to set aside funds for large capital improvement upgrades to the electric generation and distribution systems. All of this fund's revenues originate from transfers from the Electric Utility Fund (11). In 2013, the City spent nearly $170,000 from this fund for a RICE NESHAP catalytic converter project to lower emissions from the power plant smokestacks to comply with updated EPA standards.

2014 Budget Highlights

In 2014, $350,000 in upgrades to the electrical system are planned. This includes $100,000 for continued RICE NESHAP upgrades to one of the City's power plants, an additional $50,000 for SCADA redundancy, and $200,000 for the Sensus metering change-out project. The Sensus metering project will begin the replacement of outdated utility meters with 21st century technology meters allowing an individual to track their energy usage at any time of day.

Electric CIP - (40)	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	149,110	200,936	49,184
Receipts:			
Transfers	200,000	200,000	400,000
Resources Available:	349,110	400,936	449,184
Expenditures:			
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	550,000	299,926	350,000
Transfers	-	-	-
Miscellaneous	-	-	99,184
Total Expenditures:	550,000	299,926	449,184

Fund 51 - Electric Debt Service

Overview

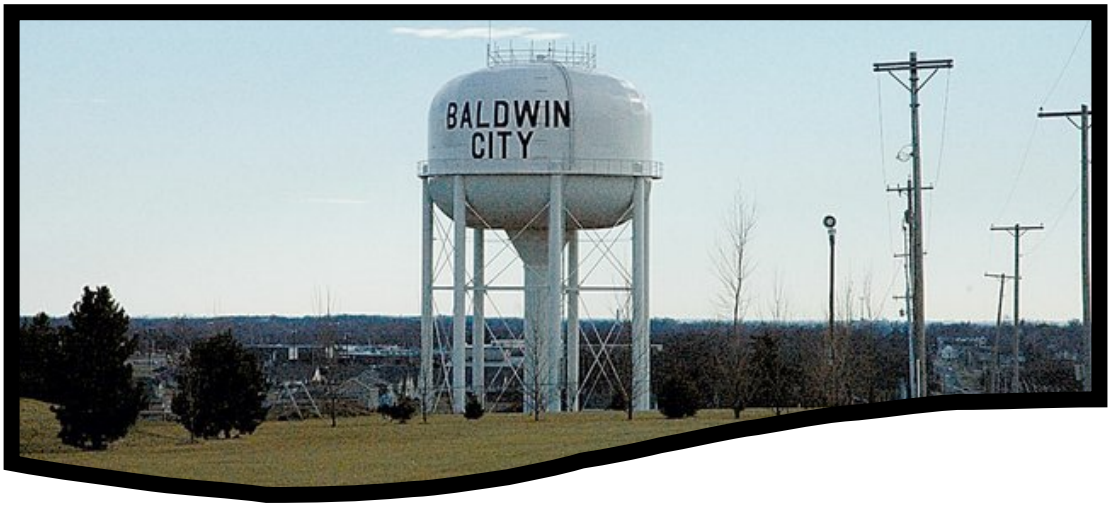
The Electric Debt Service Fund was established to keep track of the debt payments that are related to the Electric Utility. If any future upgrades to the system are required and need to be bonded, then those payments would be reflected in this fund.

2014 Budget Highlights:

The 2014 Electric Debt Service Fund anticipates spending approximately $686,000 next year to pay for the principal and interest payments associated with bond payments that helped build the power plant on Orange Street and upgrades to the Newton Street substation.

Electric B&I (51)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	-	-	-	-	-
Receipts:					
Electric Utility Fund Transfer	689,690	688,890	682,490	551,245	685,690
Resources Available:	689,690	688,890	682,490	551,245	685,690
Expenditures:					
Bond Principal	-	-	-	420,000	440,000
Bond Interest	-	139,445	-	131,245	245,690
GO Bond Refunding Principal	395,000	410,000	420,000		
GO Bond Refunding Interest	294,690	139,445	262,490		
Total Expenditures:	689,690	688,890	682,490	551,245	685,690

Water Utility



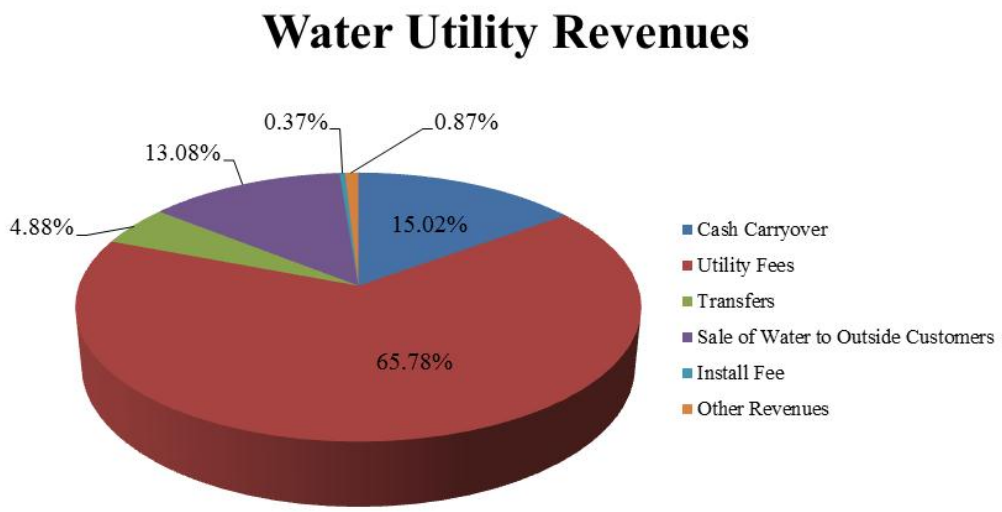
The City of Baldwin City Water Utility maintains four separate funds; operating, reserve, capital improvement and bond and interest funds. Resources for this utility come from the sale of water to the Citizens of Baldwin City and three wholesale customers (Edgerton, Wellsville, and Rural Water District #4). Baldwin City does not maintain its own water plant; therefore, the City must purchase its raw and treated water directly from the City of Lawrence. The City of Baldwin City however is responsible for maintaining the approximately 26 miles of water lines in the City limits, two water towers that store and provide the necessary pressure for the water, and the approximate 8 miles of pipe that deliver Baldwin City's treated water from Lawrence.

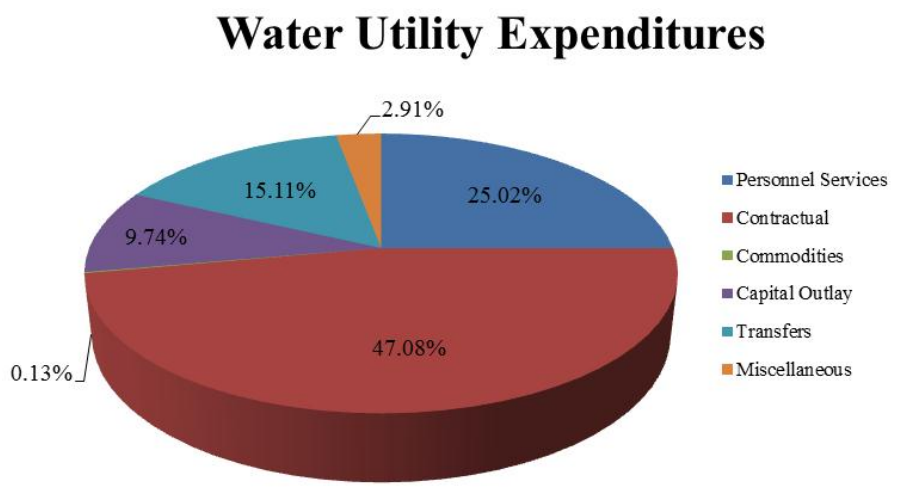
Fund 12– Water Utility

Overview

This fund is the operating fund of the water utility. The remaining three funds related to the Water Utility: Reserve, Capital Improvement, and Debt Service, receive their revenue from transfers that originate from this fund. Overall, this fund provides the resources necessary to pay for the administration of the Water Utility. Similar to the Electric Utility operating fund (11), the water fund consists of the following departments: administration, distribution, and acquisition.

The largest expenditure in the water budget is for contractual services related to the treatment and purchase of Baldwin City's water. Because Baldwin City does not have its own water treatment facility, the City has an agreement with the City of Lawrence to provide water to the citizens of Baldwin City.





2014 Budget Highlights:

In 2013, the City re-negotiated its water supply contract with the City of Lawrence. This reduced the per 1,000 gallon charge from $3.83 to $2.91. This new contract ties increases in water treatment fees directly to increases that are attributed to citizens of Lawrence. However, the City of Lawrence continues to display large percentage increases in their 5 year capital improvement projections. The City of Baldwin City also has to consider our long-term contract with the Kansas Water Office that will expire in 2017. Large increases may occur in the Kansas Water Office storage fees that currently are set at $0.10/1,000 gallons. Contacts of other water suppliers that have expired have seen increases to $0.37/1,000 gallons.

In 2014, the Water Utility fund includes resources to pay for a rate study to ensure that our rate is the fairest to the customer while allowing sufficient operating revenue moving forward. The fund also has budgeted money for a new F-350 truck to replace an aging model and includes money to split the cost of a front loader with the equipment reserve fund.

Water Utility (12)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	(4,277)	13,992	76,783	168,981	308,004
Receipts:					
NOW Account Interest	522	-	500	-	-
Sale of City Property	-	154		-	-
Other Revenues	-	-	3,000	52,986	1,000
Transfer from Water Reserve	-	-	35,000	35,000	100,000
Utility Fees	1,341,439	1,467,649	1,370,000	1,298,908	1,349,000
Continuation Fees	750	-	-	-	-
Connection Fees	1,100	3,440	-	-	-
Initial Installation Fees	9,521	7,760	12,000	7,500	7,500
Penalties Collected	14,256	17,347	14,000	14,421	14,420
Bulk Water	25	17,536	-	4,920	1,000
Water Tower Antenna Rental	-	1,500	-	1,500	1,500
Wellsville Water	225,851	243,090	223,000	190,535	189,550
Edgerton Water	79,257	74,257	77,000	77,547	73,000
RWD #4 Water	8,835	17,393	4,670	4,673	4,670
Interest on Idle Funds	-	863	-	500	1,000
Miscellaneous	-	-	-	-	-
Total Receipts:	1,681,556	1,850,989	1,739,170	1,688,490	1,742,640
Resources Available:	1,677,279	1,864,981	1,815,953	1,857,471	2,050,644
Expenditures:					
Personnel Services	404,229	394,942	448,058	447,119	463,986
Contractual	884,378	1,003,991	992,894	784,333	873,040
Commodities	29,254	1,639	1,270	1,270	2,470
Capital Outlay	39,254	58,549	85,450	83,154	180,631
Transfers	-	236,878	233,846	232,592	280,089
Miscellaneous	-	-	-	1,000	54,000
Total Expenditures:	1,357,115	1,695,999	1,761,518	1,549,468	1,854,216

Departmental Expenditures

Water Administration (12.11)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
12.11.1101	Payroll	317,441	316,811	321,638
12.11.1120	Retirement Plans	34,155	33,845	42,325
12.11.1130	FICA Expense	24,284	24,284	24,032
12.11.1140	Unemployment Comp Insurance	2,520	2,520	4,704
12.11.1160	Health Insurance	59,620	59,620	62,550
12.11.1170	Other	10,039	10,039	8,738
Sub-Total		448,059	447,119	463,986
Contractual Services				
12.11.2140	Staff Training	750	750	2,500
12.11.2150	Postage	3,914	3,914	3,914
12.11.2160	Transportation/Meals/Lodging	750	751	1,000
12.11.2202	Lab Tests	3,600	3,600	3,600
12.11.2410	Property/Liability Insurance	7,925	8,095	8,500
12.11.2499	Utilities	5,863	5,863	5,863
12.11.2500	Telephones	7,391	10,467	11,540
12.11.2520	Building Repairs	2,500	2,500	2,500
12.11.2521	Janitorial Services	1,198	1,198	1,470
12.11.2720	Dues	1,000	1,000	1,000
12.11.2822	Clean Drinking Water Fee	3,500	3,500	3,500
12.11.2850	Other Professional Services	4,800	3,490	3,579
12.11.2851	Legal Services	4,000	5,000	3,500
12.11.2852	Audit/Budget Services	2,060	2,060	2,060
12.11.2861	Credit Card Fees	1,600	3,685	3,600
12.11.2890	Office Equipment Lease	1,314	2,217	1,949
12.11.2999	Other Contractual Services	4,000	8,993	17,000
12.11.4007	Economic Development	-	-	50,000
12.11.4008	Other	1,850	2,966	2,450
Sub-Total		58,015	70,049	129,525
Commodities				
12.11.3110	Office Supplies	920	920	920
12.11.3610	Uniforms	350	350	350
12.11.3900	Public Relations	-	-	1,200
Sub-Total		1,270	1,270	2,470
Capital Outlay				
12.11.4006	Safety Equipment	300	300	300
12.11.4009	Enterprise Software	4,000	-	-
12.11.4010	Computer Software/Hardware	400	1,318	7,831
12.11.4850	Equipment Information Systems	3,250	575	-
Sub-Total		7,950	2,192	8,131
Miscellaneous				
12.11.7999	Miscellaneous Expenses	-	500	2,000
12.11.7500	Contingency	-	-	50,000
Sub-Total		-	500	52,000
Transfers				
12.11.8101	Transfer To General Fund	86,959	86,959	70,746
12.11.8102	Trnsfr To GF In Lieu Of FF	43,479	43,479	104,558
12.11.8115	Water Bond/Interest Transfer	103,408	102,154	104,785
Sub-Total		233,846	232,592	280,089
Total Expenditures		749,140	753,721	936,201

Departmental Expenditures

Water Distribution (12.12)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
12.12.2410	Property/Liability Insurance	214	219	230
12.12.2520	Building Repairs	2,500	2,679	2,500
12.12.2530	Machine/Equip Repair	5,000	6,030	6,500
12.12.2535	Communication Equip Repairs	500	500	500
12.12.2999	Other Contractual Services	925	925	
12.12.3006	Safety Supplies	125	125	125
12.12.3341	Rock/Sand/Chips	3,000	3,000	3,000
12.12.3350	Tires/Batteries	1,500	4,247	4,000
12.12.3355	Minor Tools/Apparatus	2,500	2,500	2,500
12.12.3530	Vehicle Gas/Oil	12,042	12,042	12,042
12.12.3550	Chemicals	1,800	3,561	3,500
12.12.3610	Uniforms	500	500	500
12.12.3800	Materials/Supplies	7,500	7,500	7,500
Sub-Total		38,106	43,828	42,897
Capital Outlay				
12.12.4235	Meters	10,000	9,999	10,000
12.12.4236	Hydrants	7,500	7,500	7,500
12.12.4237	Water Mains	40,000	40,069	75,000
12.12.4410	Vehicle Purchase	-	-	40,000
12.12.4810	Equipment Purchases	20,000	23,393	30,000
12.12.4999	Other Capital Outlay	-	-	10,000
Sub-Total		77,500	80,961	172,500
Total Expenditures		115,606	124,789	215,397

Water Acquisition (12.13)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
12.13.2490	Water Treatment Fees	826,155	600,000	630,000
12.13.2492	Water Supply Fees	30,000	29,837	30,000
12.13.2496	Electric Service	37,119	37,119	37,119
12.13.2520	Building Repairs	1,000	1,000	1,000
12.13.2530	Machine/Equip Repair	2,500	2,500	2,500
Sub-Total		896,774	670,456	700,619
Miscellaneous				
12.13.7999	Miscellaneous Expenses	-	500	2,000
Sub-Total		-	500	2,000
Total Expenditures		896,774	670,956	702,619

Fund 33– Water Reserve

Overview

This fund was created to provide a reserve funding for the Water Utility in case of unanticipated, large capital equipment and repairs to the plant and system. In 2013, the Governing Body approved Resolution 2013-12 which established a utility fund balance and reserve policy for the City of Baldwin City's enterprise funds. It is the goal of the City's utility to maintain at least 50% of its annual operating costs in unreserved, unencumbered fund balance.

2014 Budget Highlights

The Water Reserve fund has been budgeted to utilize its full budget authority in 2014. Almost $825,000 is set aside for any unforeseen major upgrades or purchases that might be needed in 2014. The remaining $200,000 will be transferred to other Water Funds to help pay for the Sensus metering project which will replace aging utility meters with 21st century utility meters allowing citizens to track their water usage in real time.

Water Reserve (33)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	997,381	1,047,381	947,381	1,088,743	1,023,743
Receipts:					
Transfer from Water Utility	50,000	52,445		-	-
Total Receipts:	50,000	52,445	-	-	-
Resources Available:	1,047,381	1,099,826	947,381	1,088,743	1,023,743
Expenditures:					
Contractual	-	1,225	-	-	
Commodities	-	-	-	-	
Capital Outlay	-	9,858	500,000	-	823,743
Transfer	-	-	65,000	65,000	200,000
Miscellaneous	-	-	-	-	
Total Expenditures:	-	11,083	565,000	65,000	1,023,743

Fund 41– Water CIP

Overview

The Water Capital Improvement Fund was created in order to provide funds for large capital improvement upgrades to the water storage and distribution systems. All of this fund's revenues originate from transfers from the Water Utility Fund (12). In 2013, this fund helped pay for the engineering costs associated with relocating Baldwin City's waterline connection to Lawrence out of the Baker Wetlands.

2014 Budget Highlights

In 2014, almost $275,000 in upgrades to the water system are budgeted. This includes $100,000 for replacement of aging 4" water lines, $100,000 to go toward the Sensus metering change-out project, and almost $75,000 to pay for a fire booster pump so that increased water pressure will be available to homes located in the Signal Oak neighborhood in case of a fire. The remaining $150,000 will remain in contingency and only be spent in the event of an unplanned major equipment malfunction or repair.

Water CIP - (41)	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	25,000	279,848	312,823
Receipts:			
Transfers	30,000	30,000	100,000
Water Connection Fees	-	5,500	5,500
Resources Available:	55,000	315,348	418,323
Expenditures:			
Contractual	25,000	2,525	274,000
Commodities	-	-	-
Capital Outlay	-	-	-
Transfers	-	-	-
Miscellaneous	-	-	144,323
Total Expenditures:	25,000	2,525	418,323

Fund 15 - Water Debt Service

Overview

The Water Debt Service Fund was established to keep track of the debt payments that are related to the Water Utility. If any future upgrades to the system are required and need to be bonded, then those payments would be reflected in this fund.

2014 Budget Highlights

The 2014 Water Debt Service Fund anticipates spending approximately $110,000 next year to pay for the principal and interest payments associated with the City's water towers.

Water B&I (15)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	59,153	-	22,500	3,177	12,726
Receipts:					
Loan/Bond Proceeds	-	1,125,000	-	-	-
Water Utility Fund Transfer	116,000	116,000	103,408	111,702	104,785
Resources Available:	175,153	1,241,000	125,908	114,879	117,511
Expenditures:					
Bond Principal	67,692	1,164,414	70,351	85,000	90,000
Bond Interest	43,023	35,494	33,057	17,154	14,785
Bond Fees	4,254	3,509	-	-	-
Cost of Issuance	-	34,406	-	-	-
Transfer to General Bond & Interest	60,184	-	-	-	-
Miscellaneous	-	-	-	-	3,177
Total Expenditures:	175,153	1,237,823	103,408	102,154	107,962

Wastewater Utility

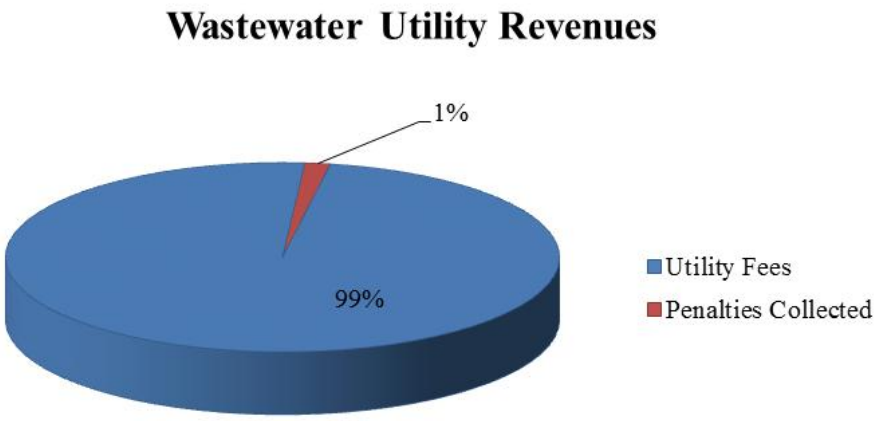
The Wastewater Utility provides the resources for the daily operations of the wastewater treatment plant as well as the maintenance and upkeep of the City's sanitary sewer collections system. This utility maintains four separate funds, an operating fund, reserve fund, capital improvement fund and a debt service fund. All together, this utility consists of nearly 32.2 miles of sewer lines and a 900,000 gallons per day wastewater treatment plant.

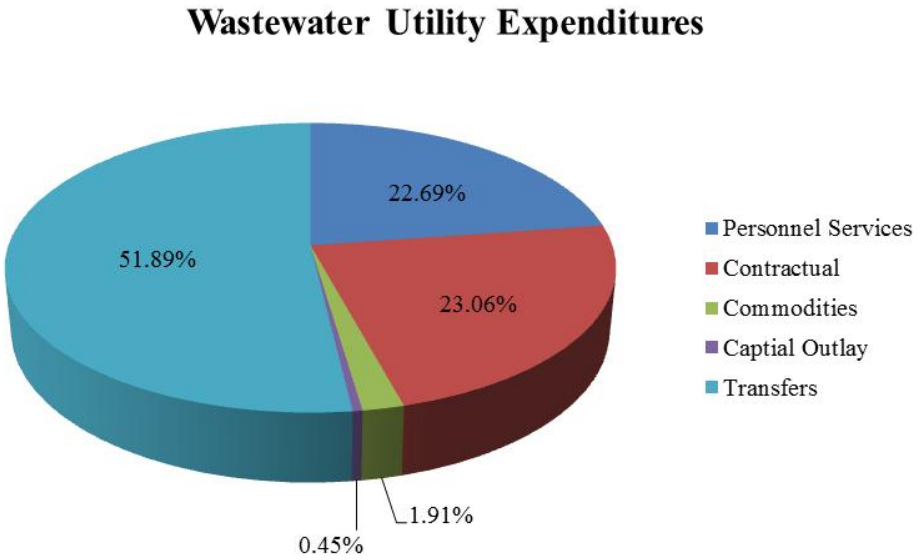
Fund 18 – Wastewater Utility

Overview

This fund is the operational portion of the Wastewater Utility. The remaining three Wastewater Utility Funds: Reserve, Capital Improvement, and Debt Service receive their revenue streams from transfers that originate from this fund. Overall, this fund provides the resources necessary to pay for the administration of the Wastewater Utility and operate the wastewater treatment plant. The wastewater fund contains three components: administration, treatment, and collection.

The largest expenditure in the wastewater budget is for debt service. Another large expense in operating the Wastewater Utility is the electric and water service needed to operate the treatment plant 24 hours a day, 7 days a week, 365 days a year.

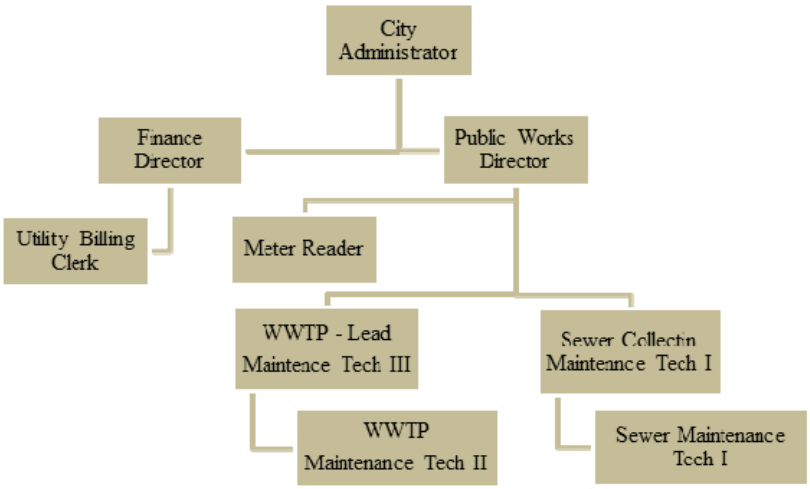




2014 Budget Highlights:

The Wastewater Utility Fund at this time does not produce the necessary revenue to cover the most basic operating costs. As a result, funds have been included in the 2014 budget to conduct a rate study to examine the long-term financial health of this fund. The only planned upgrades to the wastewater system include setting aside $10,000 for unanticipated capital or repair projects. An additional employee is also budgeted in 2014 to allow the City to increase its preventative maintenance capabilities in its collections system.

Departmental Organizational Chart



Wastewater (18)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	114,169	136,135	94,588	70,490	165,364
Receipts:					
Utility Fees	770,116	733,309	755,000	756,000	763,560
Penalties Collected	9,888	11,081	9,500	10,043	12,000
Interest	836	1,122	-	1,200	1,500
Miscellaneous	1,100	1,352	-	226	-
Total Receipts:	781,940	746,864	764,500	767,469	777,060
Resources Available:	896,109	882,999	859,088	837,959	942,424
Expenditures:					
Personnel Services	346,874	184,354	238,257	238,111	290,761
Contractual	29,640	187,396	174,285	171,503	172,454
Commodities	517	15,499	9,996	16,432	18,571
Captial Outlay	11,934	3,636	25,600	21,225	27,871
Transfers	393,720	421,622	401,487	225,074	417,831
Miscellaneous	-	-	-	250	1,000
Total Expenditures:	782,685	812,507	849,625	672,595	928,488

Departmental Expenditures

Wastewater - Administration (18.21)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
18.21.1101	Payroll	164,782	164,782	199,327
18.21.1120	Retirement Plans	17,876	17,730	25,828
18.21.1130	FICA Expense	12,606	12,606	14,891
18.21.1140	Unemployment Comp Insurance	1,500	1,500	3,113
18.21.1160	Health Insurance	35,888	35,888	41,400
18.21.1170	Other	5,605	5,605	6,202
Sub-Total		73,475	67,724	85,231
Contractual Services				
18.21.2140	Staff Training	-	125	150
18.21.2150	Postage	60	60	60
18.21.2330	Legal Publications	100	100	100
18.21.2410	Property/Liability Insurance	7,129	8,223	8,634
18.21.2500	Telephones	915	875	964
18.21.2521	Janitorial Services	5,029	376	500
18.21.2720	Dues	200	200	200
18.21.2850	Other Professional Services	300	327	331
18.21.2851	Legal Services	500	500	500
18.21.2852	Audit/Budget Services	1,508	1,508	1,508
18.21.2861	Credit Card Fees	968	2,457	2,500
18.21.2890	Office Equipment Lease	-	48	66
Sub-Total		16,709	14,798	15,513
Commodities				
18.21.3008	Safety Programs And Awards	-	154	500
18.21.3110	Office Supplies	200	362	400
18.21.3610	Uniforms	100	100	100
Sub-Total		300	616	1,000
Capital Outlay				
18.21.4009	Enterprise Software	1,000	-	-
18.21.4011	Computer Hardware/Software	-	650	2,871
18.21.4810	Equipment Purchases	7,000	10,000	10,000
18.21.4850	Equipment Information Systems	2,600	575	-
Sub-Total		10,600	11,225	12,871
Miscellaneous				
18.21.7999	Miscellaneous Expenses	-	250	1,000
Sub-Total		-	250	1,000
Transfers				
18.21.8101	Transfer To General Fund	-	11,925	14,451
18.21.8102	Transfer To General Fund In Leiu of FF	-	-	19,427
18.21.8120	Transfer To WWTR B&I Fund	401,487	213,149	383,953
Sub-Total		401,487	225,074	417,831
Total Expenditures		502,571	319,687	533,446

Departmental Expenditures

Wastewater - Treatment (18.22)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
18.22.2140	Staff Training	250	315	400
18.22.2202	Lab Tests	5,000	5,000	5,000
18.22.2499	Utilities	107,950	103,723	103,143
18.22.2500	Telephones	627	407	448
18.22.2520	Building Repairs	5,000	4,075	1,500
18.22.2530	Machine/Equip Repair	12,000	14,866	18,000
18.22.2995	Sludge Removal	15,000	15,000	15,000
18.22.2999	Other Contractual Services	500	1,829	1,800
Sub-Total		146,327	145,214	145,291
Commodities				
18.22.3350	Tires/Batteries	500	500	1,000
18.22.3355	Minor Tools/Apparatus	600	600	600
18.22.3530	Vehicle Gas/Oil	1,671	1,671	1,671
18.22.3550	Chemicals	5,025	10,768	12,000
18.22.3610	Uniforms	200	200	200
18.22.3800	Materials/Supplies	1,700	1,700	1,700
18.22.4006	Safety Equipment	-	378	400
Sub-Total		9,696	15,817	17,571
Capital Outlay				
18.22.4999	Other Capital Outlay	5,000	-	5,000
Sub-Total		5,000	-	5,000
Total Expenditures		161,023	161,031	167,862

Wastewater - Collection (18.23)		2013 Budget	2013 Estimate	2014 Budget
Contractual Services				
18.23.2499	Utilities	5,250	5,490	5,650
18.23.2530	Machine/Equip Repair	5,000	5,000	5,000
18.23.3550	Chemicals	500	500	500
18.23.3800	Materials/Supplies	500	500	500
Sub-Total		11,250	11,490	11,650
Capital Outlay				
18.23.4999	Other Capital Outlay	10,000	10,000	10,000
Sub-Total		10,000	10,000	10,000
Total Expenditures		21,250	21,490	21,650

Fund 30 – Wastewater Reserve

Overview:

The purpose of the Wastewater Reserve Fund is to provide resources for any future unexpected improvements that may be needed to the treatment plant and sewer collection system. This includes any equipment that might be necessary for the utility to operate on a daily basis. The reserve fund could easily be thought of as an emergency or rainy day fund. In 2012, this fund provided the resources to establish the community's first ever sewer benefit district. The fund also transferred over $152,000 to the Wastewater Capital Improvement fund to begin planning for future large-scale projects such as a new relief interceptor or lift station.

2014 Budget Highlights:

The 2014 Wastewater Reserve Fund does not anticipate any expenditures; however, the fund is budgeted to zero so that the fund maintains its full budget authority in 2014 in the event an unexpected repair or piece of equipment is needed. The Wastewater Reserve Fund is subject to the City's utility reserve and fund balance policy. Currently, this fund does not meet the goals outlined in the fund balance policy adopted in 2013. The rate study is intended to address the current shortage of revenue in this fund.

Wastewater Reserve (30)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	348,001	281,709	137,050	23,173	23,173
Receipts:					
Transfer from WWTR	-	35,266	-	-	52,712
Total Receipts:	-	35,266	-	-	52,712
Resources Available:	348,001	316,975	137,050	23,173	75,885
Expenditures:					
Contractual	-	115,804	25,000	-	-
Commodities	-	2,972	50,000	-	75,885
Captial Outlay	21,560	22,314	25,000	-	-
Transfers	44,732	152,712	-	-	-
Miscellaneous	-	-	-	-	-
Total Expenditures:	66,292	293,802	100,000	-	75,885

Fund 42 – Wastewater CIP

Overview:

The Wastewater Capital Improvement Fund was created to set aside funds for large capital improvement upgrades to the wastewater treatment and collection systems. All of this fund's revenues originate from transfers from the Wastewater Utility Fund (18). Possible projects for this fund would include sewer extension to future developments, lift stations, or additional capacity projects, like a relief interceptor.

2014 Budget Highlights

No major capital improvement projects for the Wastewater Utility are budgeted in 2014. Following a City Council Capital Improvement Work Session and rate study of this fund, staff will provide recommendations to the Governing Body to improve the future outlook of the Wastewater collection and treatment systems. The 2014 Wastewater CIP budget does utilize its full budget authority, and has approximately $100,000 set aside in the event a major unanticipated capital improvement to the system is needed, and $50,000 that is planned to be transferred to the Wastewater Reserve fund.

Wastewater CIP - (42)	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1			
Receipts:			
Transfers	-	152,712	152,712
Resources Available:	-	152,712	152,712
Expenditures:			
Contractual	-	-	-
Commodities	-	-	-
Captial Outlay	-	-	100,000
Transfers	-	-	52,712
Miscellaneous	-	-	-
Total Expenditures:	-	-	152,712

Fund 20 – Wastewater Debt Service

Overview

The Wastewater Debt Service Fund was established to keep track of the debt service for the Wastewater system. If any future upgrades to the system are required and need to be bonded, then those payments would be reflected in this fund.

The Kansas Department of Health and Environment has issued five loans to the City to be used as matching funds by the City for federal grants for wastewater system improvements. These debt payments are derived from wastewater charges to the consumer and do not impact the City's statutory debt limit.

In 2013, the City refinanced much of its outstanding debt to take advantage of more favorable interest rates. Because of this debt refinance the City did not end up spending as much as originally budgeted.

2014 Budget Highlights:

The 2014 Wastewater Debt Service Fund anticipates spending approximately $400,000 next year to pay for the principal, interest, and miscellaneous fees associated with the Kansas Department Health and Environment loans that were made to finance the Wastewater Treatment Plant and other system-wide upgrades.

Wastewater Debt Service (20)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	8,005	-	-	-	-
Receipts:					
WWTR Utility Fund Transfer	356,561	348,548	401,487	213,149	383,953
Special Assessments	-	-	-	9,047	9,047
Total Receipts:	356,561	348,548	401,487	222,196	393,000
Resources Available:	364,566	348,548	401,487	222,196	393,000
Expenditures:					
KDHE Loan Principal	242,636	234,094	295,094	165,910	288,854
KDHE Loan Interest	111,455	105,126	105,684	51,713	103,940
KDHE Loan Service Fee	10,475	9,329	709	4,574	207
Total Expenditures:	364,566	348,549	401,487	222,197	393,001

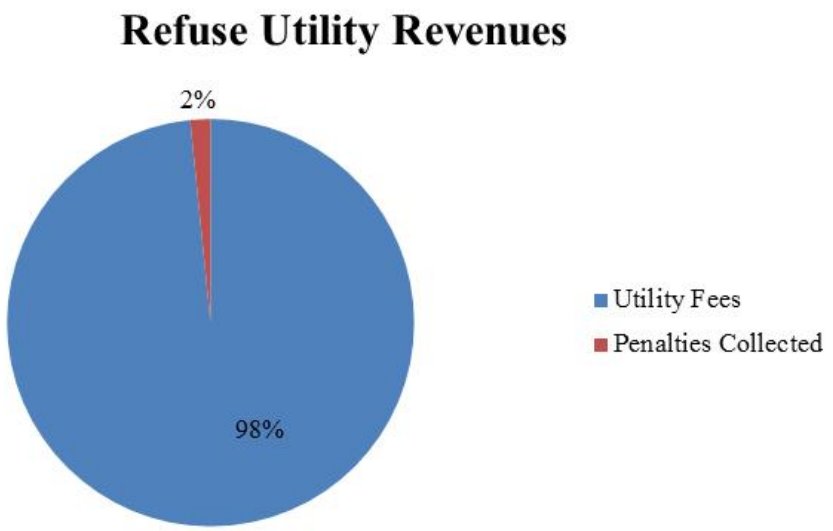
Refuse Utility

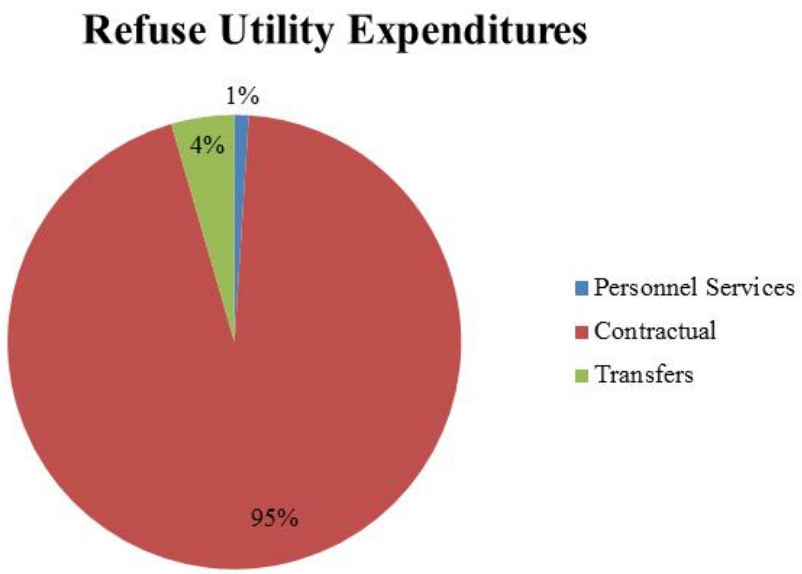
Revenue for the Refuse Utility comes from service fees for residential collection. The Refuse Fund provides 100% of the resources for the enterprise. In 2013, the City contracted with Ottawa Sanitation to begin providing curbside recycling for an additional monthly user fee. The Refuse Utility is the only Enterprise Fund that is a contracted service and as such, this fund only maintains an administrative fund.

Fund 24– Refuse Utility

Overview:

The City of Baldwin City contracts with Ottawa Sanitation to provide trash service for the approximately 1,600 single-family residences of Baldwin City. Institutional users such as Baker University as well as multi-family residences and commercial users must arrange their trash collection services separately. Trash collection is provided to single-family residences for $11.50 per month. This service is well below cost of service compared to other cities in our area. Also, new in 2013, the City implemented a voluntary curbside recycling service for an additional $4.50 per month.





2014 Budget Highlights:

Historically, this fund has operated as a net-neutral revenue stream for the City. While Ottawa Sanitation collects the trash and curbside recycling, City Hall Staff is responsible for administering the service, including billing and collection. Currently, the City does not generate enough revenue to cover the administrative costs associated with operating this utility. Any additional money that is unencumbered at the end of the year is used to pay for the roll-off recycling containers. The contract with Ottawa Sanitation expires in February 2014 and the City hopes to renegotiate that contract to provide a more equitable arrangement for the City. Since this negotiation has yet to occur, the budget remains similar to 2013.

Refuse (24)	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Unencumbered Cash Balance Jan. 1	(1,414)	2,028	5,444	8,322	4,223
Receipts:					
Utility Fees	189,313	190,204	190,164	190,164	213,009
Penalties Collected	3,123	3,108	3,000	3,000	3,090
Miscellaneous	-	-	-	-	-
Total Receipts:	192,436	193,312	193,164	193,164	216,099
Resources Available:	191,022	195,340	198,608	201,486	220,322
Expenditures:					
Personnel Services	-	1,896	2,965	2,981	5,520
Contractual	179,252	176,722	179,156	184,323	187,962
Commodities	375	-	-	-	-
Capital Outlay	-	-	500	500	1,357
Transfers	8,400	8,400	9,358	9,358	9,585
Miscellaneous	-	-	-	100	500
Total Expenditures:	188,027	187,018	191,979	197,262	204,924

Departmental Expenditures

Refuse Utility (24)		2013 Budget	2013 Estimate	2014 Budget
Personnel Services				
24.01.1101	Payroll	1,825	1,841	3,766
24.01.1120	Retirement Plans	207	207	486
24.01.1130	FICA Expense	121	121	284
24.01.1140	Unemployment Comp Insurance	10	10	68
24.01.1160	Health Insurance	503	503	900
24.01.1170	Other	299	299	16
Sub-Total		2,965	2,981	5,520
Contractual Services				
24.01.2410	Property/Liability Insurance	48	51	54
24.01.2491	Contractual Services	177,558	182,958	185,958
24.01.2851	Legal Services	200	200	200
24.01.2861	Credit Card Fees	250	614	750
24.01.2999	Other Contractual Services	1,100	500	1,000
Sub-Total		179,156	184,323	187,962
Commodities				
24.01.4010	Computer Software	-	-	857
24.01.4810	Equipment Purchases	500	500	500
Sub-Total		500	500	1,357
Miscellaneous				
24.01.7999	Miscellaneous Expenses	-	100	500
Sub-Total		-	100	500
Transfers				
24.01.8101	Transfer To General Fund	9,358	9,358	9,585
Sub-Total		9,358	9,358	9,585
Total Expenditures		191,979	197,263	204,924

Appendix I

Long Term CIP

Long-Term Capital Improvement Plan

Capital Improvement Plan: 2015—2023

In late 2013, the City Council and City Staff began taking the necessary steps to develop a multi-year capital improvement plan. The structure of the long-term capital improvement plan has been segmented according to various departmental and operational needs. Development of the long-term capital improvement plan was based on two sources of information: needs of the City based upon Department Head's recommendations and needs of the community based upon the Mayor and City Council's input. Cost estimates for the projects listed are based upon prior studies conducted by the City and or industry standards. Furthermore, any projects beyond 2018 have been grouped together to occur sometime between 2019-2023.

The following pages provide an outline of where the long-term capital improvement plan stands to date. Additionally, the plan is a strategic guide for the City's long-term capital improvement

General Fund							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
Security Plan	Security Upgrades for City Facilities	100,000					100,000
Property Acquisition	Shared with Water/Electric	70,000	50,000		50,000		170,000
Enterprise Accounting Software	Accounting, Utility and Court Management Software	150,000					150,000
Total		320,000	50,000	-	50,000	-	420,000

General Fund - Fire Department							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
New Fire Truck Engine	Replace 1981 Fire Truck Engine					500,000	500,000
New Fire Truck Ladder	Replace 1998 Quint					850,000	850,000
Total		-	-	-	-	1,350,000	1,350,000

Long-Term Capital Improvement Plan

General Fund - Parks							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
Park Improvements	Addition play ground equipment in Firetree		25,000	25,000			50,000
Park Improvements	Signal Ridge Park Development				100,000	150,000	250,000
Park Improvements	Gateway entrances to		60,000	60,000			120,000
Park Improvements	Santa Fe Trail Park Improvements	50,000	50,000				100,000
Park Improvements	Santa Fe Trail Park			100,000	100,000		200,000
Park Improvements	City Lake Park Fencing/Improvement	40,000	40,000	-			80,000
Park Improvements	Lot-a-torium Park Improvements					400,000	400,000
Park Improvements	City Lake dredging				300,000		300,000
Park Improvements	Pool upgrades					200,000	200,000
Aquatic Center						4,000,000	4,000,000
Park Improvements	Connect to Douglas County Lake Trail					350,000	350,000
Total		90,000	175,000	185,000	500,000	5,100,000	6,050,000

General Fund - Public Works/Streets							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
New Sidewalk Construction	56 Hwy- Eisenhower to 1st St. (5 ft. south side of street)		50,000				50,000
New Sidewalk Construction	56 Hwy- 8th Street to 11st St. (5 ft. north side of street)			50,000			50,000
New Sidewalk Construction	56 Hwy- 11st St. to IC (6 ft. south side of	125,000					125,000
GIS System	Enhance existing GIS	100,000					100,000
Facilities Improvement	Future remodel of Current PW Office				50,000		50,000
Curb/Gutter Replacement	8th St - (10000 ft @		100,000	100,000	100,000	200,000	500,000
Curb/Gutter Replacement	Grove St. - (5000 ft @ $50/ft.)		50,000	50,000	50,000	100,000	250,000
Curb/Gutter Replacement	7th St. - (10000 ft @ $50/ft.)			30,000			30,000
Asphalt Paving	North 1st St.				400,000		400,000
Street Rehabilitation	9th Street North of			400,000	400,000	400,000	1,200,000
Street Rehabilitation	Widen 1st St (North from High St to					750,000	750,000
Street Rehabilitation	Eisenhower				800,000		800,000
Total		225,000	200,000	630,000	1,800,000	1,450,000	4,305,000

Long-Term Capital Improvement Plan

Electric Production							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
Radiator/Unit #4	Replacing Water Cooling Radiator & Heat Exchangers - Unit #4			175,000			175,000
Generator #9	Purchase/Install new generator in Plant 2.					3,500,000	3,500,000
Total		-	-	175,000	-	3,500,000	3,675,000

Electric Distribution							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
Substation	Engineering and construction					9,000,000	9,000,000
Purchasing boundaries	Purchase from KCP&L	150,000	150,000				300,000
New Metering System	Replace of meters with new						-
LED Street Lights	Replace all existing	50,000	50,000	50,000	50,000		200,000
New small bucket truck	Replace existing truck		150,000				150,000
Sidewalk lighting	Lighting sidewalks on N. 6th St.					200,000	200,000
Replace Poles Citywide		100,000	100,000	100,000	100,000	500,000	900,000
Property Acquisition	Shared with GF/Electric	70,000	50,000		50,000		170,000
Total		370,000	500,000	150,000	200,000	9,700,000	10,920,000

Water Distribution							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
System Maint/Upgrade	Fire Booster pump at North water tower						-
System Maint/Upgrade	Replace all 4" and smaller line	200,000	200,000	200,000	200,000	350,000	1,150,000
System Maint/Upgrade	Extend 12" main from N 400 & E1600 to City's West tower					450,000	450,000
System Maint/Upgrade	5th St - Dearborn to					200,000	200,000
System Maint/Upgrade	4th St - Ames to					150,000	150,000
System Maint/Upgrade	10th St - Elm to			100,000			100,000
System Maint/Upgrade	High St. - 9th to Depot				310,000		310,000
Territorial Acquisition		100,000		100,000		250,000	450,000
Property Acquisition	Shared with GF/Electric	70,000	50,000		50,000		170,000
Total		370,000	250,000	400,000	560,000	1,400,000	2,980,000

Long-Term Capital Improvement Plan

Storm Water							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
Culvert Replacement	Orchard Lane/Indiana		31,000				31,000
Culvert Replacement	700 Block of Main			28,000			28,000
Drainage Improvements	1st to 2nd on High				400,000		400,000
Total		-	31,000	28,000	400,000	-	459,000

Wastewater							
Project Name	Description	2015	2016	2017	2018	2019-2023	Total
System Upgrades	Capacity Upgrades (2000 ft/BG Study)	500,000					500,000
System Upgrades	System Improvements (City Wide 1000	150,000	150,000	150,000	150,000	150,000	750,000
System Upgrades	East Baldwin Sewer Interceptor	2,500,000					2,500,000
Belt Press		275,000					275,000
Bar Screen			225,000				225,000
Plant Expansion						1,000,000	1,000,000
Total		3,425,000	375,000	150,000	150,000	1,150,000	5,250,000

Facilities								
Project Name	Description	2014	2015	2016	2017	2018	2019-2023	Total
General Fund - CIP (29)								
Lumberyard Arts Center	Public Building Commission			500,000				500,000
Senior Center					250,000			250,000
City Hall Renovation			500,000					500,000
Park Improvements	Kappell Park (Community Center)						4,000,000	4,000,000
Police Facility	New Facility to Increase Space Both Now and in the Future.			2,100,000				2,100,000
Facilities Improvement	Move Public Works Facilities to 11th and Orange		645,000					645,000
Total		-	1,145,000	2,600,000	250,000	-	4,000,000	7,995,000
Electric Fund - CIP (40)								
Facilities Improvement	Move Public Works Facilities to 11th and Orange		1,450,000					1,450,000
Total			1,450,000					1,450,000
Water Fund - CIP (41)								
Facilities Improvement	Move Public Works Facilities to 11th and Orange		645,000					645,000
Total			645,000					645,000
Sewer Fund - CIP (42)								
Facilities Improvement	Move Public Works Facilities to 11th and Orange		260,000					260,000
Total			260,000					260,000
Grand Total			3,500,000	2,600,000	250,000		4,000,000	10,350,000

Appendix II

Glossary of Terms

Glossary of Terms

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

Appraised Value — Value of real estate or other property as determined by the marketplace.

Assessed Value — Represents the official value placed on real estate, personal property, and utilities as a basis for levying taxes. By Kansas statute, the assessed value for residential property is 11.5% of the appraised value and the assessed value for commercial/ industrial property is 25% of appraised value.

Bonds — 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 Authority — The State's cash basis law does not allow the City to expend funds about and beyond what was certified as part of the State's annual budget process.

Capital Outlay — Expenditure category used for new equipment purchases, facility improvements, and other non-routine capital items.

Cash Carry — Unencumbered cash remaining in a particular fund at the conclusion of the fiscal year which is carried forward in the next fiscal year.

Commodities — Expenditure category used for routine, consumable goods such as office supplies, small tools, fuel, etc. Commodities also include repair and replacement parts and noncapital materials.

Contractual Services — Expenditure category used for services provided by firms, individuals, or other city departments.

Debt Service — Expenditure category used to account for accumulation of resources for, and the payment of, interest and principal on general long-term debt. Transfers to other funds are also generally recorded under the debt service category.

Enterprise Funds — Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the expense of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Encumbrance — A reservation of funds to cover purchase orders, contracts, or other funding commitments which are yet to be fulfilled.

Expenditures — Refers to current cash operating expenses and encumbrances.

Fiduciary Funds — Include Expendable Trust, Nonexpendable trust, and Agency Funds and account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Full-Time Equivalent — A part-time position converted to a decimal equivalent of a full-time position based on 2,080 work hours/year.

Fund — A separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance — The difference between a fund's assets and liabilities.

General Fund — Accounts for all unrestricted resources except those required to be accounted for in another fund.

Grant — A contribution usually from one government unit or funding source to another. The

contribution is usually made to aid in the support of a specified function (i.e. library materials, drug enforcement) or project, but it is sometimes used for general purposes.

In-Lieu of Property Taxes — An amount which may be charged to enterprise operations equal to the real and personal property taxes that would be due to the city if the enterprise operation was a for-profit private company. Used as justification for making a transfer of funds to the General Fund.

Internal Service Funds — Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost reimbursement basis.

Mill — A monetary unit used to express the property tax rate. One mill is equivalent to one thousandth of a dollar, or $1 of tax per $1,000 of assessed valuation.

Mill levy — Represents a taxing entity's total property tax rate.

Revenue Forward — Revenue carried over from previous years.

Resources — Total funds available for appropriation including estimated revenues, fund transfers, and beginning balances from revenue forward.

Special Revenue Funds — Account for the proceeds of specific revenue (other than special assessments or major capital projects) that are restricted by law or administrative action to be expensed for specified purposes.

Transfers — Authorized exchanges of cash or other resources between funds.

Appendix III

Utility Fund Balance Policy

RESOLUTION NO. 2013-12

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF BALDWIN CITY ESTABLISHING A UTILITY FUND BALANCE AND RESERVE POLICY.

WHEREAS, fund balance measures the net financial resources available to finance expenditures of future periods; and

WHEREAS, rating agencies examine fund balance when considering the overall economic health and credit quality of the City; and

WHEREAS, maintaining an adequate amount of reserves to protect the City's ability to provide reliable electric, water, and sewer service during period of cost uncertainties, reductions in sales due to weather or a sluggish economy, volatile energy prices, and rising capital improvement costs while maintaining stable rates; and

WHEREAS, it is important for utilities to maintain the financial flexibility to smooth rate increases and stagger rate adjustments for customers of the utility.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the City of Baldwin City, Kansas, that:

Section 1. The City adopts the Utility Fund Balance and Reserve Policy as attached.

ADOPTED AND APPROVED by the Governing Body of the City of Baldwin City, Kansas on July 15, 2013

APPROVED:

Marilyn Pearse, Mayor

ATTEST:

Collin Bielser, City Clerk

CITY OF BALDWIN CITY
AD ASTRA
PER ASPERA
DOUGLAS CO. KANSAS

CITY OF BALDWIN CITY, KS
Utility Fund Balance and Reserve Policy

Fund balance measures the net financial resources available to finance expenditures of future periods. Rating agencies examine fund balance when considering the overall economic health and credit quality of the City. Maintaining an adequate amount of reserves protect the City's ability to provide reliable electric, water and sewer service during periods of cost uncertainties, reductions in sales due to weather or a sluggish economy, volatile energy prices, and rising capital improvement costs while maintaining stable rates. It is important for utilities to maintain the financial flexibility to smooth rate increases and stagger rate adjustments for customers of the utility.

This policy shall address the minimum cash reserve requirements for the City's non-franchised enterprise funds which include electric, water and sewer. The City may hold more money than the established minimum cash guidelines based on an assessment of uncertainties and other financial policies such as:

- Financial risk facing the systems
- Rate setting policies
- Variability in costs
- Debt policies
- Future capital improvements needed

The adequacy of the guidelines may be reviewed internally each year, and if appropriate, revised guidelines may be adopted. The cash reserve calculation shall be updated every year as part of the budget process. Any changes in expenses, debt and capital improvements will impact the cash reserve minimum.

Methodology:

The methodology used to calculate minimum cash reserves for each system is based on certain assumptions related to direct costs, other operating expenditures, capital improvements, and large unexpected emergency expenditures. The goal of this fund balance policy is to ensure the following reserve thresholds are met:

- 50% of annual operating budget in unreserved, unencumbered fund balance
- 2 years of budgeted capital improvement expenditures

It is the goal of the City's utility to maintain at least 50% of its annual operating costs in unreserved, unencumbered fund balance. For example, if the utility's annual operating expenses are budgeted for $2,000,000, it is the intent of this policy to have at least $1,000,000 in cash reserves. In addition, this reserve policy also is intended to protect the approved capital improvement expenses by including a provision that the next two years of budgeted capital improvement expenditures also be set aside unless those improvements are meant to be paid by bond proceeds. For example, if the utility's annual operating expenses are $2,000,000 and the last approved budget contains $100,000 in the capital improvement budget in the next two budget years, the goal of this policy is to maintain cash reserves in the amount of $1,100,000 which would meet

the operating threshold of 50% of the annual operating expenses and the next two years of capital improvement expenses.

The above methodology attempts to quantify the minimum amount of cash the City should keep in reserve for each utility. The above minimum cash reserve calculation considers the utility's requirement "in total" and is not intended to represent the amount or limit for events occurring in each individual category.

Other Policy Matters:

a. If certain events occur that results in any utility's cash reserves falling below the above minimum cash reserve levels, the City shall take action to restore the cash reserves to the minimum levels over not more than the subsequent five years. These action may include a number of options, including:

1. Rate Adjustments
2. Cost Reductions
3. Issuance of bonds to fund capital improvement programs
4. Modification of the assumptions used to determine the cash reserve levels

b. The City shall maintain Debt Service Reserves for any utility according to the requirements as outlined in the bonding documents at any time that bonds are issued for capital projects and for which the debt service shall be paid from the revenues of the utility.

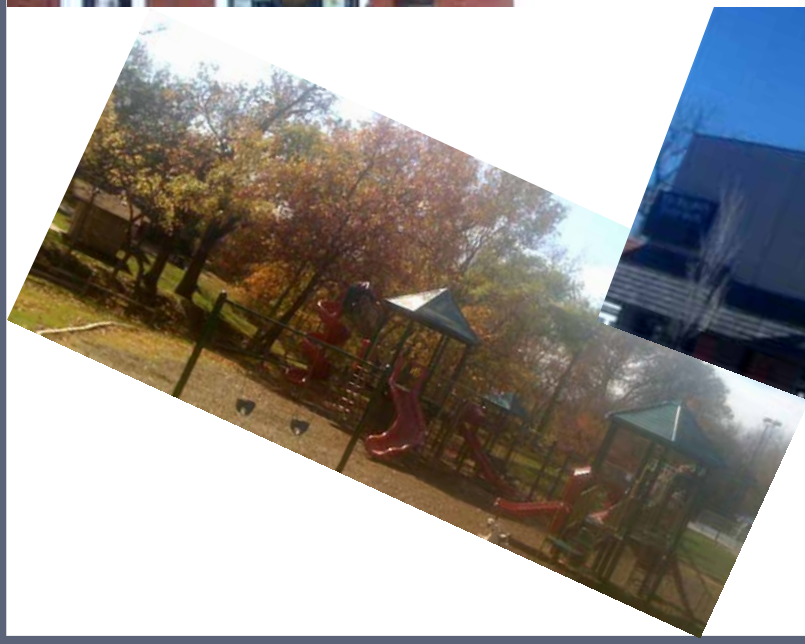
c. Any unreserved Fund Balance in excess of the amounts set forth above shall be available for transfer. The actual amount of transfer shall be annually recommended by the Finance Director with the approval of the City Administrator. Due diligence shall be taken to leave sufficient funds available to cover anticipated expenditures at the beginning of the following year. It shall be the goal of City staff to maintain the threshold reserves as stated above. If that is not possible, the City Administrator shall make such recommendations to return the reserves to the stated levels as soon as possible.

d. Funding which has been transferred into the utility system Reserve Funds shall be available for use in acquisition of equipment and capital projects as outlined in the five year Capital Improvement Plan. Funds may also be made available for use during unanticipated emergencies and disasters. In accordance with the State of Kansas' cash basis law, all reserve funds will be budgeted in such a way as to allow the reserve funds to be accessed with full budget authority by the State.

e. Outside assistance from engineers or other professionals may occasionally be required in order to set future utility rates. These rates will be brought to City Council for approval via ordinance. However, the fund balance thresholds set by this policy shall be incorporated into any proposed rate structure put forth by the City Administrator or outside consultants.

Adopted by the Governing Body of the City of Baldwin City on July 15, 2013.

LUMBERYARD ARTS CENTER
www.lumberyardartscenter.org



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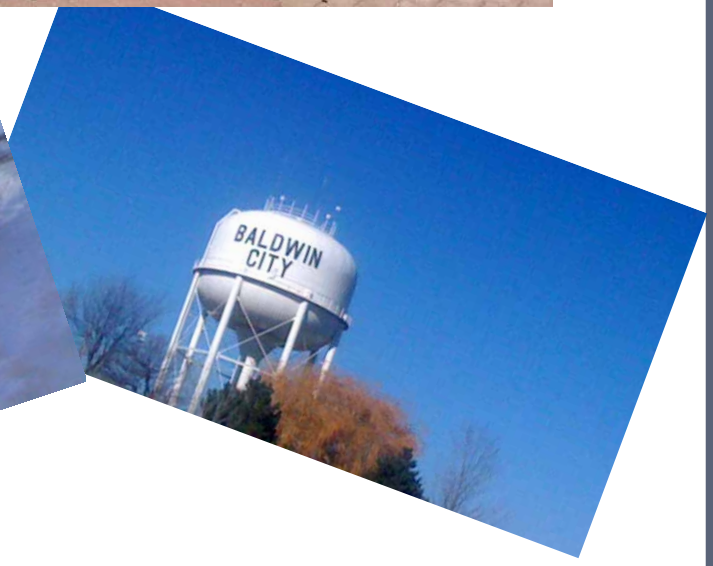
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