

GENERAL FUND

The general fund is the chief operating fund for the City of Dodge City. It funds the operations that are not financially self supported or supported by a Special Revenue for a special purpose. The general fund consists of the following departments: Commission, Administration, Developmental Services, Engineering, Police, Municipal Court, Animal Control, Fire, Public Works, Public Transportation, Park, Zoo, Golf Course, Cemetery, Airport, Economic Development, Hennessey Hall, the City's portion of the communication center, and non-departmental community promotions funding.

Funding for the general fund comes from several sources including Property Tax, Sales tax, vehicle taxes, state shared revenue, fines and user fees and licenses from the various activities in the general fund. Below is a brief description of each of the general fund revenues.

In this budget, the revenue sources are presented first, entitled "General Fund Revenues". The general fund expenditures are listed by Department, first by category for each department, ex. personal services, contractual services, commodities, and capital outlay. Next, these same expenditures are summarized by department. These same expenditures are then summarized by type: personal services, contractual, commodities, capital outlay, showing that our largest investment is in employees.

After listing the revenue and expenditures, the amount of property tax needed to fund the general fund is stated at the end, entitled "Tax Required".

REVENUE SOURCES DESCRIPTION

Property Tax: Ad Valorem property tax is collected from all residential, commercial and other property in the City of Dodge City. The City, through the budgeting process figures the amount needed to fund operations. Ford County then assesses this tax.

Vehicle Tax: Vehicle owners in the City of Dodge City pay a property tax based on a formula set by the State of Kansas and the vehicle's valuation.

Sales Tax: Currently the City collects a 1% sales tax on all retail sales in the City. 1/2% is allocated to the general fund and 1/2% is allocated to a Special Revenue Fund for the Sales Tax Projects, commonly known as "Why Not Dodge Projects".

Local Alcoholic Liquor Tax: Generated from sales of alcoholic liquor in the City. 1/3 of this tax is deposited in the general fund.

L.A.V.T.R. - Local Ad Valorem Tax Reduction - State shared revenue based on total retail sales in the City. Currently, this State Shared Revenue has been suspended by the State.

County and City Revenue Sharing: Stated shared revenue as allocated by the State Legislature. Currently, this State Shared Revenue has been suspended by the State.

Franchise Fees: Collected from utilities that are granted a non-exclusive franchise to operate in the City limits. Currently the City has franchises with AT&T, Cox Communications, Victory Electric and Black Hills Energy.

Permits and Licenses: Building and inspections fees, licenses permits for Private Clubs, Drinking Establishments, Liquor Stores, Cereal Malt Beverage establishments, peddler's permits, etc.

State Highway Maintenance: Connecting Link payments from the State of Kansas to maintain State highways inside city limits. Since the Southwest ByPass is completed, Wyatt Earp will come off of the State Highway system, and very little connecting link payment will come to the City.

Animal Control: Sales of dog tags, fees collected by the Animal Shelter.

Fines and Forfeitures: Fines collected by Municipal Court for violation of city ordinances.

Police: Security services and reimbursement of school resource officers, sales of copies of reports.

Engineering Fees: Fees for plans, etc.

Airport Fees: Leases at the Dodge City Regional Airport, sales of gasoline and landing fees.

Cemetery Fees: Opening and closing costs for burials, sales of lots.

Rentals: Rent of various properties of the City of Dodge City including Hennessey Hall at the SMPC campus, Hoover Pavillion.

Golf Course: Green fees, rental of Golf Course Club House room, fees charged by Golf Pro per the agreement with the City.

Transfers: Made from the Water, Wastewater, Sanitation, Drainage, Special Park and Recreation funds to supplement the general fund operations and help pay for their costs that are included in the general fund.

Interest: Interest collected on idle funds of the City of Dodge City

2020 actuals for Personal Services were less than originally budgeted due to COVID and reimbursement of salaries from CARES Act funding and SPARKS funding.

Draft

General Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	3,149,694	5,533,398	4,102,321
<i>Taxes and Shared Revenues:</i>			
Ad Valorem Tax	3,876,801	4,155,278	
Motor Vehicle Tax	639,814	365,576	375,721
Recreational Vehicle Tax	1,284	1,884	2,071
16/20 M Trucks	0	1,896	1,820
Delinquent Tax	80,271	135,000	80,000
Payment in Lieu of Taxes	13,039	0	32,710
Commercial Vehicle Fee	31,890	18,248	21,259
Watercraft	0	0	0
Local Sales Tax	4,696,840	4,810,320	4,931,682
Franchise Fees	1,690,165	1,700,000	1,750,000
Permits and Licenses	254,006	249,200	254,600
Federal & State Grants	9,919	0	0
State Highway Maintenance	51,151	15,100	15,100
Local Alcoholic Liquor Fund	78,770	107,339	76,535
General Government - Sale of Labor & Rentals	18,231	15,000	15,000
Miscellaneous Charges for Service	7,554	6,000	6,000
Amtrak Rent for Depot	13,000	0	13,000
Animal Control	35,884	40,000	50,000
Fines and Forfeitures	701,006	753,000	663,250
Police	198,620	120,000	160,000
Engineering Fees	4,470	8,000	5,000
Airport Fees	128,596	126,200	132,200
Cemetery Fees	107,632	78,000	78,000
Golf Course Fees	339,252	390,000	400,000
Zoo Contributions	-529	0	0
Public Building & Grounds Rentals	107,898	93,000	93,000
Interest on Idle Funds	125,759	50,000	10,000
Sale of Scrap Material	28,575	0	0
Sale of Equipment & Real Estate	0	0	0
Contributions and Donations	3,341	15,000	15,000
Transfer From:			
Water	421,700	585,100	766,404
Wastewater	510,000	501,000	619,529
Sanitation	202,500	206,600	266,060
Charge to Parks and Recreation	133,500	133,500	100,000
Drainage Fund	39,800	109,950	125,500
Charge to Sales Tax Fund	150,000	150,000	150,000
CVB	0	150,000	150,000
Development & Growth	176,000	206,600	205,000
Biogas franchise fee	0	150,000	150,000
TOTAL RECEIPTS	14,876,739	15,446,791	11,714,441
RESOURCES AVAILABLE	18,026,433	20,980,189	15,816,762

General Fund - Expenditures	2020 Actual	2021 Budget or Estimate	2022 Budget
RESOURCES AVAILABLE	18,026,433	20,980,189	15,816,762
Expenditures			
Commission			
Personal Services	17,008	67,439	67,439
Contractual	5,878	12,050	13,550
Commodities	221	1,050	1,100
Capital Outlay	0	0	0
<i>Total</i>	<i>23,107</i>	<i>80,539</i>	<i>82,089</i>
Depot Train Station			
Personal Services	15,549	20,156	26,586
Contractual	1,377	1,500	1,500
Commodities	331	1,200	1,200
<i>Total</i>	<i>17,257</i>	<i>22,856</i>	<i>29,286</i>
Administration			
Personal Services	693,038	963,598	949,974
Contractual	288,853	293,650	311,800
Commodities	19,114	20,600	24,100
Sucession Planning	0	0	0
Capital Outlay	3,000	12,500	14,500
Transfer to Capital Equipment	0	19,830	18,590
<i>Total</i>	<i>1,004,005</i>	<i>1,310,178</i>	<i>1,318,964</i>
Information Systems			
Personal Services	0	0	305,596
Contractual	0	0	9,800
Commodities	0	0	4,000
<i>Total</i>	<i>0</i>	<i>0</i>	<i>319,396</i>
Economic Development			
Personal Services	281,096	466,529	418,800
Reimbursed Wages	-86,617	-78,712	-41,000
Contractual	0	0	0
Commodities	0	0	0
<i>Total</i>	<i>194,479</i>	<i>387,817</i>	<i>377,800</i>
Police			
Personal Services	3,806,060	4,693,981	5,136,707
Contractual	308,585	449,250	480,225
Commodities	174,957	195,096	198,070
Capital Outlay	105,697	31,210	41,835
Transfer to Capital Equipment	0	73,010	80,900
<i>Total</i>	<i>4,395,299</i>	<i>5,442,547</i>	<i>5,937,737</i>
Animal Control			
Personal Services	224,355	290,531	312,154
Contractual	59,843	66,850	69,050
Commodities	30,866	41,320	41,675
Capital Outlay	75,418	54,050	1,300
Transfer to Capital Equipment	0	11,000	11,000
<i>Total</i>	<i>390,482</i>	<i>463,751</i>	<i>435,179</i>

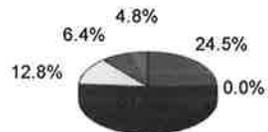
General Fund - Expenditures -page 2-	2020 Actual	2021 Budget or Estimate	2022 Budget
Fire			
Personal Services	1,636,761	2,300,929	2,427,473
Contractual	75,059	65,800	77,000
Commodities	52,485	47,450	51,250
Capital Outlay	16,274	30,000	1,000
Transfer to Capital Equipment	0	66,930	66,930
<i>Total</i>	<i>1,780,579</i>	<i>2,511,109</i>	<i>2,623,653</i>
Municipal Court			
Personal Services	251,636	275,056	257,276
Contractual	229,818	238,450	238,450
Commodities	5,304	7,700	7,700
Capital Outlay	0	2,800	3,800
<i>Total</i>	<i>486,758</i>	<i>524,006</i>	<i>507,226</i>
Public Works			
Personal Services	250,466	246,529	298,724
Contractual	450,715	407,100	450,200
Commodities	29,950	42,400	42,400
Capital Outlay	-5,997	0	0
Transfer to Capital Equipment	0	93,600	93,600
<i>Total</i>	<i>725,134</i>	<i>789,629</i>	<i>884,924</i>
Engineering			
Personal Services	49,191	310,678	371,356
Contractual	9,679	14,850	17,100
Commodities	3,909	7,850	8,950
Capital Outlay	0	4,500	2,000
Transfer to Capital Equipment	0	4,663	4,270
<i>Total</i>	<i>62,779</i>	<i>342,541</i>	<i>403,676</i>
Airport			
Personal Services	45,025	135,563	137,284
Contractual	81,913	77,100	99,300
Commodities	34,026	35,800	41,600
Capital Outlay	20,350	0	0
Capital Lease Payments	41,016	41,017	41,017
Transfer to Capital Equipment	0	19,100	19,100
<i>Total</i>	<i>222,330</i>	<i>308,580</i>	<i>338,301</i>
Cemetery			
Personal Services	100,226	137,669	142,126
Contractual	42,956	37,945	39,445
Commodities	17,517	20,625	21,625
Capital Outlay	0	0	0
Transfer to Capital Equipment	0	17,310	17,310
<i>Total</i>	<i>160,699</i>	<i>213,549</i>	<i>220,506</i>

General Fund - Expenditures -page 3-	2020 Actual	2021 Budget or Estimate	2022 Budget
Public Transportation			
Personal Services	7,264	0	0
Contractual	29,738	55,000	230,000
Commodities	0	0	0
Capital Outlay	0	0	0
Transfer to Capital Outlay	0	16,625	16,625
<i>Total</i>	<i>37,002</i>	<i>71,625</i>	<i>246,625</i>
Recreation Administration			
Personal Services	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	25,000	25,000
Transfer to Capital Equipment	0	0	0
<i>Total</i>	<i>0</i>	<i>41,500</i>	<i>41,500</i>
Park			
Personal Services	666,585	859,713	987,099
Contractual	103,295	103,020	127,320
Commodities	113,235	121,900	123,100
Capital Outlay	6,624	11,500	4,500
Transfer to Capital Equipment	0	79,460	79,460
<i>Total</i>	<i>889,739</i>	<i>1,175,593</i>	<i>1,321,479</i>
Zoo			
Personal Services	125,833	147,312	151,828
Contractual	22,429	19,250	22,200
Commodities	63,541	48,800	68,700
Capital	0	11,000	11,000
Transfer to Capital Equipment	0	3,450	3,450
<i>Total</i>	<i>211,803</i>	<i>229,812</i>	<i>257,178</i>
Golf Course			
Personal Services	321,078	378,507	410,201
Contractual	78,006	77,300	81,200
Commodities	153,782	191,000	193,200
Capital Outlay	6,591	0	0
Lease Payment	16,710	0	0
Transfer to Capital Equipment	0	61,820	61,820
<i>Total</i>	<i>576,167</i>	<i>708,627</i>	<i>746,421</i>

General Fund - Expenditures -page 4-	2020 Actual	2021 Budget or Estimate	2022 Budget
Hennessey Hall			
Personal Services	30,982	0	37,234
Contractual	92,982	102,200	96,200
Commodities	13,561	13,700	15,700
Capital Outlay	10,328	0	0
<i>Total</i>	147,853	115,900	149,134
Development Services			
Personal Services	421,637	415,439	552,116
Contractual	34,667	107,925	221,025
Commodities	10,070	19,850	19,850
Capital Outlay	752	1,000	1,000
Transfer to Capital Equipment	0	10,645	10,645
<i>Total</i>	467,126	554,859	804,636
Non-Departmental			
Community Promotion/Contractual	70,392	107,050	108,950
Computer Upgrades	20,488	878,300	70,000
Contribution to All for Fun	0	0	0
Appropriation to Communications	562,895	597,500	620,500
Transfer to Special Liability	46,662	0	125,000
Emergency Reserve	0	0	1,700,000
<i>Total</i>	700,437	1,582,850	2,624,450
TOTAL EXPENDITURES	12,493,035	16,877,868	19,670,160
Unreserved Fund Balance, December 31	5,533,398	4,102,321	
		Non Appropriated Balance	0
		Total Expenditures and Non-Appropriated Balance	19,670,160
		Tax Required	3,853,398
		Delinquency Computation	115,602
			3,969,000

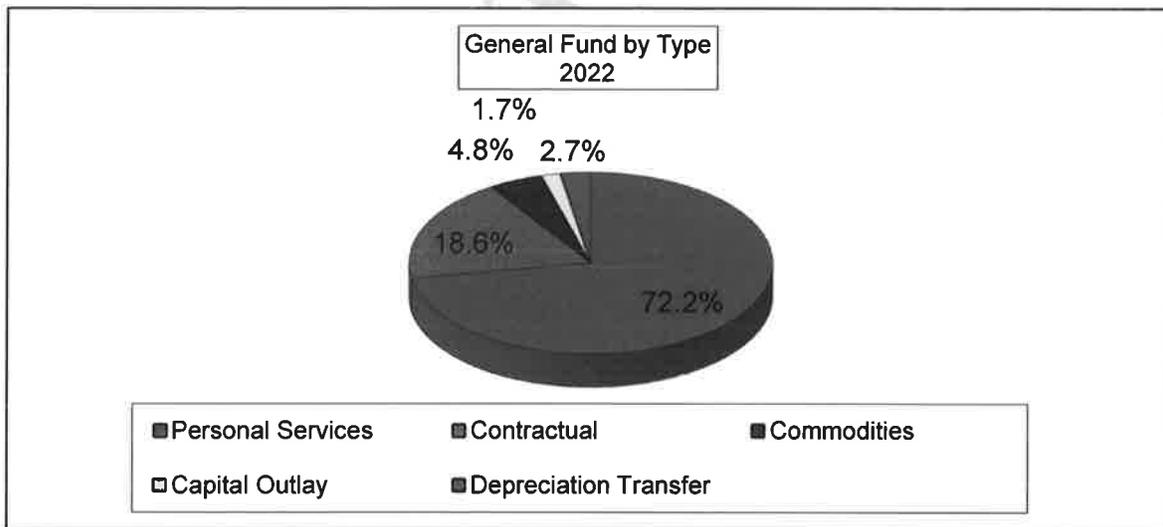
DEPARTMENT	2020 Actual	2021 Budget or Estimate	2022 Budget
Commission	23,107	80,539	82,089
Depot Train Station	17,257	22,856	29,286
Administration	1,004,005	1,310,178	1,318,964
Information Technology	0	0	319,396
Economic Development	194,479	387,817	377,800
Police	4,395,299	5,442,547	5,937,737
Animal Control	390,482	463,751	435,179
Fire	1,780,579	2,511,109	2,623,653
Municipal Court	486,758	524,006	507,226
Public Works	725,134	789,629	884,924
Engineering	62,779	342,541	403,676
Airport	222,330	308,580	338,301
Cemetery	160,699	213,549	220,506
Senior Services (Public Transportation)	37,002	71,625	246,625
Recreation	0	41,500	41,500
Swimming Pool			
Park	889,739	1,175,593	1,321,479
Zoo	211,803	229,812	257,178
Golf Course	576,167	708,627	746,421
Hennessey Hall	147,853	115,900	149,134
Development Services	467,126	554,859	804,636
Non-Departmental	700,437	1,582,850	2,624,450
TOTAL	12,493,035	16,877,868	19,670,160

2022 Proposed General Fund Expenditures



SUMMARY BY TYPE

GENERAL FUND	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	3,149,694	5,533,398	4,102,321
Revenues	14,876,739	15,446,791	11,714,441
TOTAL RECEIPTS	14,876,739	15,446,791	11,714,441
RESOURCES AVAILABLE	18,026,433	20,980,189	15,816,762
Expenditures:			
Personal Services	8,857,173	11,630,917	12,948,973
Contractual	2,549,080	2,850,290	3,331,315
Commodities	722,869	816,341	864,220
Capital Outlay	306,187	1,061,860	300,935
Depreciation Transfer	0	477,443	483,700
Cash Reserve	0	0	1,700,000
Lease Payments	57,726	41,017	41,017
TOTAL EXPENDITURES	12,493,035	16,877,868	19,670,160
Unreserved Fund Balance, December 31	5,533,398	4,102,321	
Non Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			19,670,160
Tax Required			3,853,398
Delinquency Computation			115,602
			3,969,000



SPECIAL LIABILITY FUND

FUND SOURCES: Property Tax, Motor Vehicle Taxes, Charge to Enterprise Funds

GUIDELINES: Kansas Statute authorizes a Special Liability Expense fund to pay costs resulting from the Kansas Tort Claims Act. This fund is used as an operating fund to purchase insurance to cover the City for liability and property claims.

HIGHLIGHTS: The following table outlines the coverage purchased allowing for additional premiums for additional vehicles and buildings. All policies commercial insurance.

General Insurance	865,907.00
General Insurance includes: Property, Inland Marine, Liability, Auto, Crime, Fidelity, Boiler, Public Officials Liability, Law Enforcement Liability, Agency Fee, Airport Liability	
Workmen's Compensation	300,000
TOTAL LIABILITY PACKAGE	1,165,907

SPECIAL LIABILITY FUND	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	15,663
Revenues:			
AdValorem Tax	403,635	407,234	
Motor Vehicle Tax	48,751	36,883	36,822
Recreational Vehicle Tax	1,437	190	203
16/20 M Trucks	0	191	178
Delinquent Tax	8,294	10,000	10,000
Commercial Vehicle Fee	499	1,841	2,084
Watercraft	0	123	0
Charge to Sales Tax Fund	72,000	116,034	116,034
Charge to Water	73,750	120,208	120,208
Charge to Wastewater	54,250	88,427	88,427
Charge to Sanitation	31,000	50,532	50,532
Charge to Biogas	0	74,000	74,000
Contributions and Donations	0	100,000	260,000
TOTAL RECEIPTS	693,616	1,005,663	758,488
RESOURCES AVAILABLE	693,616	1,005,663	774,151
Expenditures:			
Personal Services	0	0	0
Contractual Services	693,616	990,000	1,165,907
TOTAL EXPENDITURES	693,616	990,000	1,165,907
Unreserved Fund Balance, December 31	0	15,663	
Non Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			1,165,907
Tax Required			391,756
Delinquency Computation			11,753
			403,509

LIBRARY AND LIBRARY EMPLOYMENT BENEFIT FUNDS

FUND SOURCES: Property Tax, Vehicle Taxes

GUIDELINES: Payment is made directly to the Dodge City Public Library for funding the Library operation.

HIGHLIGHTS: The Library, by Charter Ordinance is allowed assessment of 6 mills. A new Charter Ordinance was passed by the City Commission in 2007 that raised the Library's mill levy limit from 5.2 to 6. The Charter Ordinance remains in effect, even though the State has lifted all tax levy limits. The Library Employee Benefit fund does not have a lid and funds the allowable employee benefits of Library employees.

LIBRARY	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	741	7,502
Revenues:			
AdValorem Tax	859,100	929,902	
Motor Vehicle Tax	133,666	80,980	84,082
Recreational Vehicle Tax	724	418	463
16/20 M Trucks	0	415	407
Delinquent Tax	17,274	38,000	40,000
Payment in Lieu of Taxes	4,442	3,700	4,387
Commercial Vehicle Fees	4,235	4,042	4,758
TOTAL RECEIPTS	1,019,441	1,057,457	134,097
RESOURCES AVAILABLE	1,019,441	1,058,198	141,599
Expenditures:			
Appropriation to Library Board	1,018,700	1,050,696	1,060,000
TOTAL EXPENDITURES	1,018,700	1,050,696	1,060,000
Unreserved Fund Balance, December 31	741	7,502	
		Non Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,060,000
		Tax Required	918,401
		Delinquency Computation	27,552
			945,953

LIBRARY EMPLOYEE BENEFIT	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	820	3,518
Revenues:			
AdValorem Tax	181,992	196,587	
Motor Vehicle Tax	28,554	17,040	17,775
Recreation Vehicle Tax	151	88	98
16/20 M Trucks	0	75	86
Delinquent Tax	3,397	8,000	8,000
Commercial Vehicle Fee	726	851	1,006
Watercraft	0	57	0
TOTAL RECEIPTS	214,820	222,698	26,965
RESOURCES AVAILABLE	214,820	223,518	30,483
Expenditures:			
Appropriation to Library Board	214,000	220,000	226,000
TOTAL EXPENDITURES	214,000	220,000	226,000
Unreserved Fund Balance, December 31	820	3,518	
		Non Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	226,000
		Tax Required	195,517
		Delinquency Computation	5,866
			201,383

BOND AND INTEREST FUND

FUND SOURCES: Property Tax, Motor Vehicle Tax, Special Assessments. In 2022, there will be a transfer from the Bio Gas Revenues to fund \$810,000 of Bond & Interest Payments

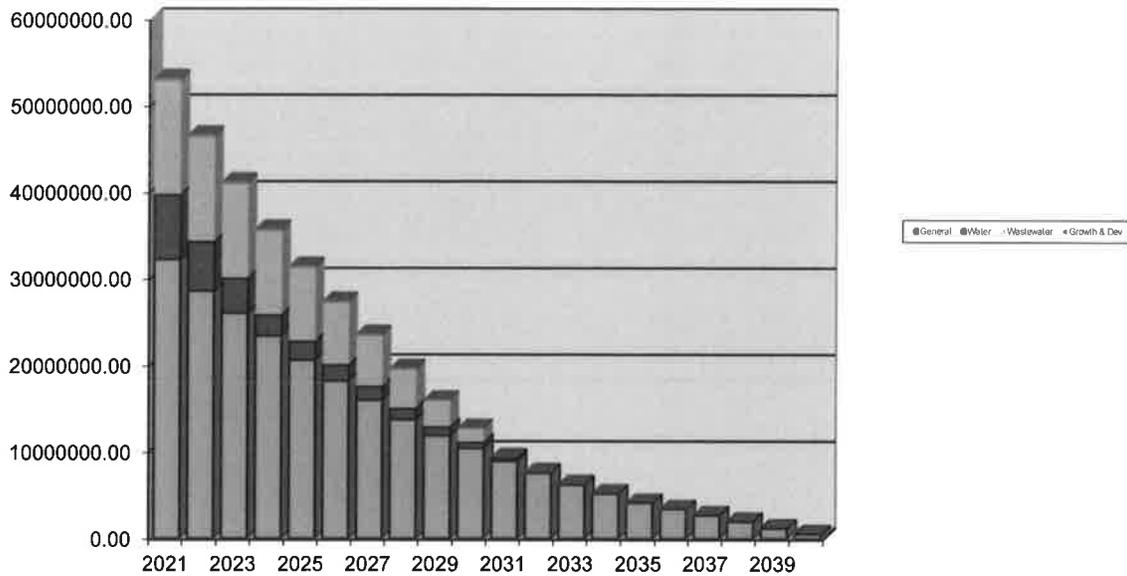
GUIDELINES: To fund long-term debt obligations of the City of Dodge City.

HIGHLIGHTS: Current G.O. Bond principal and interest payments are outlined below. Outstanding debt for future years and proposed issues are outlined in graph form on the following pages.

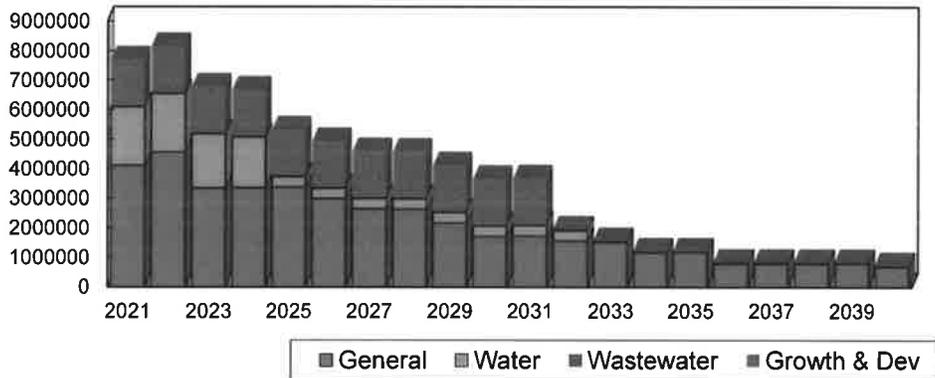
	Maturity Date	Outstanding	Interest	Principal
2012 Series Refunding & Imp Bonds (portion pd from Bond & Int)	09/01/32	4,379,100	161,045.69	1,461,350
GO Series 2014-A	09/01/29	390,000	13,437.50	45,000
GO Bond Series 2016-A	09/01/35	4,265,000	135,756.25	245,000
GO Bond Series 2016-B	09/01/31	1,405,000	52,325.00	120,000
GO Bond Series 2017-A	09/01/26	1,580,000	54,475.00	290,000
GO Bond Series 2017-B	09/01/29	4,965,000	210,050.00	580,000
GO Bond Series 2018-A	09/01/33	3,400,000	139,175.00	210,000
GO Bonds Series 2019-A	09/01/39	1,455,000	56,525.04	45,000
GO Bonds Series 2019-B	09/01/29	525,000	15,584.40	60,000
GO Bonds Series 2020-A	09/01/36	3,590,000	57,237.63	165,000
GO Bonds Series 2021-A	09/01/41	7,725,000	0.00	0
		33,679,100	895,612	3,221,350

BOND AND INTEREST	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	53,839	3,999	50,770
Revenues:			
AdValorem Tax	1,851,942	1,783,271	
Motor Vehicle Tax	261,181	157,358	161,244
Recreational Vehicle Tax	6,023	811	889
16/20 M Trucks	0	816	781
Delinquent Tax	33,633	74,000	50,000
Commercial Vehicle Fee	11,935	7,855	9,124
Miscellaneous	10,089	524	0
Special Assessments	373,282	630,673	656,706
From Development & Growth Fund	250,000	276,375	275,870
From Bio Gas Revenues	650,000	810,000	810,000
Other Sources	250,000	306,000	550,000
Transfer from Drainage	112,050	112,050	112,050
TOTAL RECEIPTS	3,810,135	4,159,733	2,626,664
RESOURCES AVAILABLE	3,863,974	4,163,732	2,677,434
Expenditures:			
Principal Payments	2,905,500	3,221,350	3,347,200
Interest on bonds	954,475	891,612	778,163
Commissions & Postage	0	0	0
2021 Issues	0	0	364,000
TOTAL EXPENDITURES	3,859,975	4,112,962	4,489,363
Unreserved Fund Balance, December 31	3,999	50,770	
		Non Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	4,489,363
		Tax Required	1,811,929
		Delinquency Computation	54,358
			1,866,287

Outstanding Bonds 2021-2040



Bond Payments Due 2021-2040



CAPITAL IMPROVEMENT FUND

FUND SOURCE: Property Tax, Motor Vehicle Taxes, Transfer from General Fund

GUIDELINES: To fund the adopted Capital Improvement Program for the 2022 budget year

HIGHLIGHTS: This fund was established in 1995 as a reserve fund. In 1996, the City Commission formally adopted a policy to fund this program. For the year 2022, a 5-year Capital Improvement program is submitted by Departments. This plan is submitted to and approved by the City Commission at the same time the Budget is submitted and approved. The 5-year Capital Improvement Program is submitted as a separate document. In 2011 this fund was combined with the Building Fund.

CAPITAL IMPROVEMENT FUND	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	74,673	216,928	107,513
Revenues:			
Ad Valorem Tax	147,265	155,809	
Motor Vehicle Tax	15,911	13,893	14,088
Recreational Vehicle Tax	86	72	78
16/20 M Trucks	0	72	68
Delinquent Tax	3,263	10,000	8,000
Commercial Vehicle Fee	800	693	797
Watercraft	0	46	0
Rent	0	0	0
Miscellaneous	-3,520	0	0
Contributions and Donations	276	0	0
Transfer from Bio Gas Revenues	375,000	540,000	540,000
TOTAL RECEIPTS	539,081	720,585	563,031
RESOURCES AVAILABLE	613,754	937,513	670,544
Expenditures:			
General CIP	0	0	0
Public Works CIP	0	0	0
Quality of Life CIP	293	0	0
Administration	0	0	0
Public Safety	105,768	0	0
Other	236,440	830,000	830,000
Other Airport	0	0	0
Public Buildings & Grounds	0	0	0
Library	0	0	0
Commodities	0	0	0
Airport Match	54,325	0	0
TOTAL EXPENDITURES	396,826	830,000	830,000
Unreserved Fund Balance, December 31	216,928	107,513	
		Non Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	830,000
		Tax Required	159,456
		Delinquency Computation	4,784
			164,240

SALES TAX FUND - SPECIAL PROJECTS

FUND SOURCE: 1/2% City Sales Tax; 1/2% County Sales Tax.

GUIDELINES: On June 10, 1997, the voters went to the polls to approve a 1/2% Citywide Sales Tax and a 1/2% Countywide Sales Tax to fund Civic Center upgrades to air-conditioning and electrical, softball facilities and complex, a motor sports track, a special events center and other projects. 1/4% City and 1/4% County sales tax went into effect on October 1, 1997. The additional 1/4% City tax was added to fund these projects in January 2000, and the additional 1/4% County tax was added in June, 1999. Currently this fund is being funded at the full 1/2% City and 1/2% County Sales

SALES TAX - SPECIAL PROJECTS	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	290,265	310,774	141,066
Revenues:			
Sales Tax	4,766,128	4,902,120	5,004,435
Sales Tax	1,326,305	1,203,600	1,392,621
Interest Income	6,023	7,000	1,000
Concessions	500	12,000	12,000
Field Rental	10,935	10,000	10,000
Other Athletic Field Inc	18,268	103,000	103,000
Sign Sponsorships	0	0	0
Aquatics Park Revenue	214,818	480,000	480,000
Contributions & Donations	2,300	2,300	3,000
Sale of Scrap	3,100	7,000	3,000
TOTAL RECEIPTS	6,348,377	6,727,020	7,009,056
RESOURCES AVAILABLE	6,638,642	7,037,794	7,150,122
Expenditures:			
FIELD SPORTS			
FIELD MAINTENANCE			
Personal Services	188,463	267,341	273,915
Adj current salaries mid year + proposed raise	0	0	0
Contractual	101,915	97,750	112,250
Commodities	58,541	80,600	85,700
Capital Outlay	0	0	0
Total - Field Maintenance	348,919	445,691	471,865
TOURNAMENTS			
Personal Services	50,350	68,990	69,569
Adj current salaries mid year + proposed raise	0	0	0
Contractual	16,663	107,500	107,500
Commodities	567	10,000	10,000
Total - Tournaments	67,580	186,490	187,069
TOTAL FIELD SPORTS OPERATIONS	416,499	632,181	658,934

ADMINISTRATION			
Contractual	860,239	865,300	865,300
Commodities	0	0	0
Series A 2015 - Debt Service (Water Park)	685,356	691,200	691,200
Series A 2016	2,655,467	2,696,847	2,696,847
Transfer to Event Fund	0	80,000	80,000
Other Payments	2,658	2,800	2,800
TOTAL - ADMINISTRATION	4,203,720	4,336,147	4,336,147
MOTOR SPORTS			
Personal Services	8,110	10,800	10,800
Contractual	264,380	319,400	318,900
Commodities	3,926	6,500	12,000
Capital Outlay	22,946	0	41,000
Concessions	0	0	0
Reimbursed Expense	0	0	0
TOTAL - MOTOR SPORTS OPERATIONS	299,362	336,700	382,700
SPECIAL EVENTS CENTERS			
Contractual	925,500	895,500	895,500
Comm	466	0	160
Insurance & Electrical	48,688	44,000	44,000
Capital Outlay	12,854	20,000	20,000
TOTAL - SPECIAL EVENTS CENTER	987,508	959,500	959,660
SALES TAX PROJECTS-FACILITIES MAINTENANCE			
Personal Services	5,891	14,000	14,040
Contractual	0	0	0
Commodities	3,011	7,300	7,300
TOTAL-FACILITIES MAINTENANCE	8,902	21,300	21,340
OUTDOOR REGIONAL AQUATICS FACILITY			
Personnel	0	0	0
Contractual	392,940	588,400	588,400
Insurance	10,000	10,000	10,000
Commodities	8,937	12,500	12,500
Improvements to Buildings	0	0	0
TOTAL-OUTDOOR REGIONAL AQUATICS FACILITY	411,877	610,900	610,900
TOTAL EXPENDITURES	6,327,868	6,896,728	6,969,681
Unreserved Fund Balance, December 31	310,774	141,066	180,441

SALES TAX FUND-DEPRECIATION & REPLACEMENT

Sales Tax Fund-Depreciation & Replacement	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	1,197,938	1,080,398	1,005,398
Revenues:			
Transfer from Other Funds	27,195	425,000	100,000
TOTAL RECEIPTS	27,195	425,000	100,000
RESOURCES AVAILABLE	1,225,133	1,505,398	1,105,398
Expenditures:			
Capital Outlay	144,735	500,000	20,000
TOTAL EXPENDITURES	144,735	500,000	20,000
Unreserved Fund Balance, December 31	1,080,398	1,005,398	1,085,398

ST FUND - ORGANIZATIONAL FUNDING

ST - ORGANIZATIONAL FUNDING	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	193,750	265,403	262,403
Revenues:			
Non-Govt Grants	0	0	0
Sale of Labor and Material	0	0	0
Transfer from General Fund	0	0	0
Transfer from Other Funds	710,000	710,000	610,000
TOTAL RECEIPTS	710,000	710,000	610,000
RESOURCES AVAILABLE	903,750	975,403	872,403
Expenditures:			
Personal Services	0	0	0
Contractual	638,330	712,000	612,200
Commodities	17	1,000	1,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	638,347	713,000	613,200
Unreserved Fund Balance, December 31	265,403	262,403	259,203

Sales Tax Projects-Events Fund

Sales Tax Projects-Events Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	55,048	55,048	55,048
Revenues:			
Contributions & Donations	0	80,000	80,000
Transfer from Other Funds	0	0	0
TOTAL RECEIPTS	0	80,000	80,000
RESOURCES AVAILABLE	55,048	135,048	135,048
Expenditures:			
Contractual	0	80,000	80,000
Capital Expenditures	0	0	0
TOTAL EXPENDITURES	0	80,000	80,000
Unreserved Fund Balance, December 31	55,048	55,048	55,048

SPORTS COMMISSION

Sales Tax Fund-Sports Commission	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	0
Revenues:			
Sports Commission Contributions	42,849	25,000	25,000
TOTAL RECEIPTS	42,849	25,000	25,000
RESOURCES AVAILABLE	42,849	25,000	25,000
Expenditures:			
Sports Commission	42,849	25,000	25,000
TOTAL EXPENDITURES	42,849	25,000	25,000
Unreserved Fund Balance, December 31	0	0	0

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DEBT SERVICE ACCOUNT

In June of 1998, two series of Revenue Bonds were issued to fund the construction of projects voted on by the citizens of Dodge City. Series A was issued in the amount of \$6,000,000 was issued to fund the construction of a fourplex softball complex, updates to the Cavalier Field baseball complex located behind Sheridan Activity Center, construction of soccer fields, addition of air-conditioning and mechanical and other updates to the Civic Center and updates to other baseball/softball fields in the community. Construction is complete on all of these projects. The Series A Revenue Bonds were paid off early when the new revenue bonds to fund the Special Events Center were issued.

Construction of the Motor Sports Complex was completed in 2000 and the bonds issued for financing the proeject were paid off in 2008.

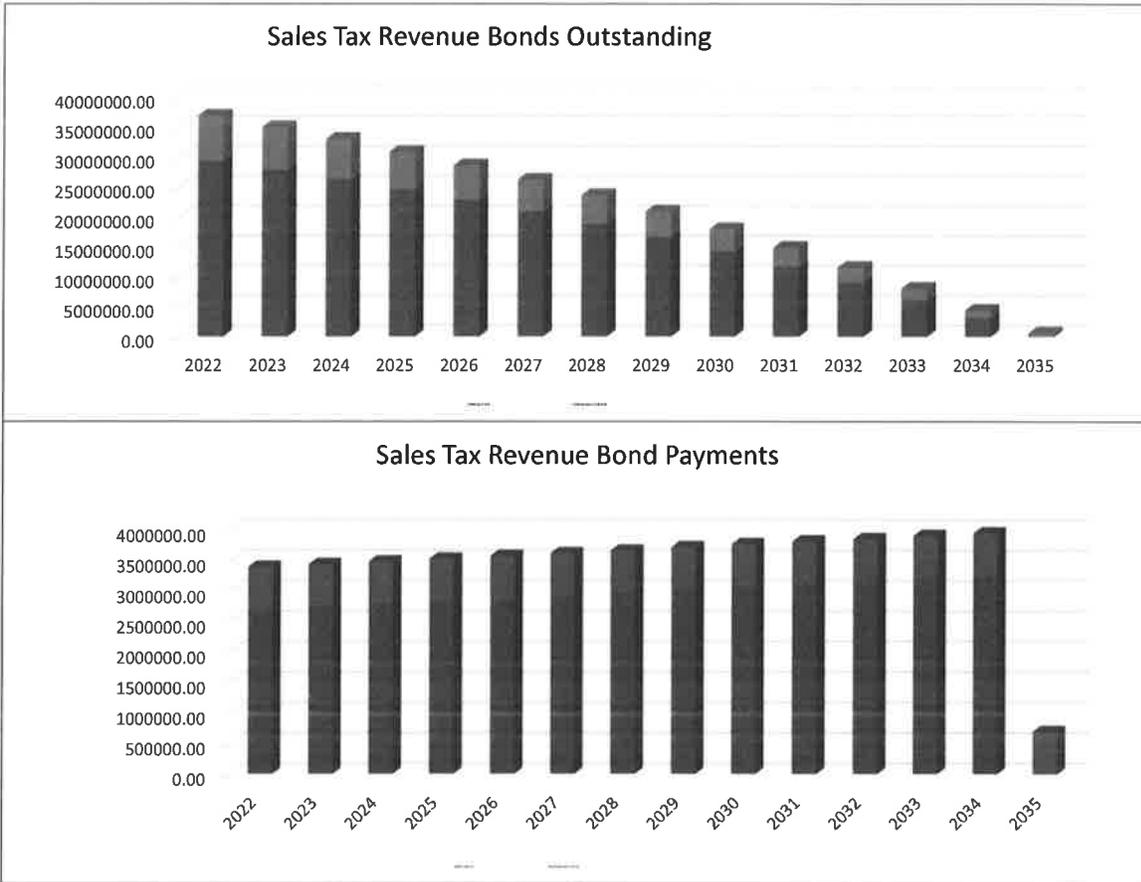
New Revenue Bonds were issued in 2009 to fund the Special Events Center. The Revenue Bond was issued in the amount of \$40,300,000. A reserve fund and debt service fund was required to be set up.

This account services the payment of annual principal and interest payments for those revenue bonds.

SEC Revenue Bond Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Reserve for Debt Service	905,408	945,229	
Bond Reserve	3,620,434	3,725,050	
Revenues:			
Investment Earnings	104,663	NON-BUDGETED	NON-BUDGETED
Other Financing	0	FUND	FUND
Transfer from Other Funds	2,656,699		
TOTAL RECEIPTS	2,761,362		
RESOURCES AVAILABLE	7,287,204		
Expenditures:			
Debt - Principal	1,345,000		
Debt-Interest	1,271,925		
Debt Service Fees	0		
TOTAL EXPENDITURES	2,616,925		
Reserved Fund Balance, December 31	4,670,279		

Water Park Revenue Bond Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Reserve for Debt Service	264,993	252,233	
Bond Reserve	736,964	673,246	
Revenues:			
Investment Earnings	-76,001	NON-BUDGETED	NON-BUDGETED
Transfer from Other Funds (for Debt Serv Pmts)	684,323	FUND	FUND
Transfer from Other Funds (for Reserve Fund)	0		
TOTAL RECEIPTS	608,322		
RESOURCES AVAILABLE	1,610,279		
Expenditures:			
Debt - Principal	390,000		
Debt-Interest	294,700		
Debt Service Fees	100		
TOTAL EXPENDITURES	684,800		
Reserved Fund Balance, December 31	925,479		

The graphs depict the annual payments as well as the outstanding bond amounts in future years.



DEPOT

The City took over the operation of the Depot in 2015. Previously, the Depot received the funding from the Sales Tax Project Fund "Organizational Funding" and the Depot Theater Company personnel operated the depot. The funding continues to come from the Sales Tax Project Fund and it was written into the Interlocal Agreement between the City and the County that the Depot would be a priority funding project. The City of Dodge City now operates the Depot.

Depot	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	425,833	554,994	482,097
Revenues:			
Other	26,905	0	0
Transfer from Organizational Funding Account	250,000	250,000	250,000
TOTAL RECEIPTS	276,905	250,000	250,000
RESOURCES AVAILABLE	702,738	804,994	732,097
Expenditures:			
Personal Services	49,762	58,797	61,073
Adj current salaries mid year + proposed raise	0	0	0
Proposed Raise	0	0	0
Contractual	74,446	9,500	97,250
Commodities	23,536	43,100	42,100
Capital Outlay	0	211,500	194,050
Merit Salary Raise	0	0	0
TOTAL EXPENDITURES	147,744	322,897	394,473
Unreserved Fund Balance, December 31	554,994	482,097	337,624

CID Fund

The City has approved a Community Improvement District in the following areas IHOP, the North McDonalds, the Wyatt Earp McDonalds, the Heritage District, Sutherlands, Wyatt Earp Scotters and Boot Hill. An additional .5% - 2% Sales Tax is added to all retail sales at those locations. The State collects the additional tax and sends it to the City. The City then reimburses the retailer, all eligible and approved expenses.

Community Improvement District (CID) Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	86,782	98,338	103,338
Revenues:			
Special Property Tax	176,177	155,000	270,000
TOTAL RECEIPTS	176,177	155,000	270,000
RESOURCES AVAILABLE	262,959	253,338	373,338
Expenditures:			
Reimburse Development Costs	164,621	150,000	270,000
TOTAL EXPENDITURES	164,621	150,000	270,000
Unreserved Fund Balance, December 31	98,338	103,338	103,338

RURAL HOUSING INCENTIVE DISTRICT FUND

The City has adopted a Rural Housing Incentive District (RHID) program which incentives developers to build housing in Dodge City. This program creates additional property taxes by adding residential valuation to the City's tax base. The increment of the property tax is then used for development costs such as infrastructure. The property owner will pay the property taxes. Ford County collects the tax, then returns it to the City. The City then reimburses the approved development costs as appropriate.

Rural Housing Incentive District (RHID) Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	172,597	175,308	175,308
Revenues:			
Special Property Tax	464,393	650,000	800,000
TOTAL RECEIPTS	464,393	650,000	800,000
RESOURCES AVAILABLE	636,990	825,308	975,308
Expenditures:			
Reimburse Development Costs	461,682	650,000	800,000
TOTAL EXPENDITURES	461,682	650,000	800,000
Unreserved Fund Balance, December 31	175,308	175,308	175,308

CONVENTION AND VISITORS

The Dodge City Convention and Visitors Bureau's mission is to promote Dodge City and the area's resources and assets to meeting planners, group tour operators, travel writers and prospective tourists to bring convention and travel business into Dodge City.

FUNDING SOURCE: The Convention and Visitors Department is funded by a 6% Transient Guest Tax authorized by City of Dodge City Charter Ordinance No. 28. In 2013, the City Commission approved an additional 2% Transient Guest Tax. This additional Guest Tax went into effect July 1st and the proceeds will be used to fund maintenance projects at Boothill as well as other tourist activities.

CONVENTION AND VISITORS DEPT.	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	129,035	503,141	415,809
Revenues:			
Intergovernmental	743,371	750,000	890,000
Trolley Charges	9,783	37,000	37,000
Other	1,896	3,250	3,250
Sports Commission Revenue	0	0	0
Contributions & Donations	0	0	0
TOTAL RECEIPTS	755,050	790,250	930,250
RESOURCES AVAILABLE	884,085	1,293,391	1,346,059
Expenditures:			
Personal Services	177,894	305,832	326,014
Adj current salaries mid year + proposed raise	0	0	0
Contractual	191,299	357,500	481,000
Commodities	11,477	35,750	35,750
Capital Outlay	274	28,500	36,000
Transfer to ST-Org Fund	0	0	0
Transfer to General	0	150,000	150,000
Merit Salary Raises	0	0	0
TOTAL EXPENDITURES	380,944	877,582	1,028,764
Unreserved Fund Balance, December 31	503,141	415,809	317,295

SPECIAL STREETS AND HIGHWAYS FUND

This fund provides for the construction, reconstruction, alteration, repair and maintenance of City streets and highways.

FUNDING SOURCE: State Highway Aid Payments

SPECIAL STREETS AND HIGHWAYS	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	365,147	432,878	378,375
Revenues:			
Intergovernmental	708,201	700,770	696,980
Operating Grants	514,191	0	0
Sale of Scrap Material	0	0	0
TOTAL RECEIPTS	1,222,392	700,770	696,980
RESOURCES AVAILABLE	1,587,539	1,133,648	1,075,355
Expenditures:			
Personal Services	209,525	286,373	294,587
Adj. current salaries mid year + proposed raises	0	0	0
Proposed Raise	0	0	0
Contractual	32,246	8,900	48,150
Commodities	171,811	185,500	213,500
Capital Outlay - Street Construction	491,079	200,000	300,000
Capital Outlay - Computers	0	0	2,000
Capital Outlay - Equipment	0	74,500	160,000
Merit Salary Raises	0	0	0
Transfer to Bond and Interest	250,000	0	0
TOTAL EXPENDITURES	1,154,661	755,273	1,018,237
Unreserved Fund Balance, December 31	432,878	378,375	57,118

SPECIAL PARKS AND RECREATION

1/3 of the Alcohol Tax is deposited into a Special Park and Recreation Fund per Kansas Statute. The funds are used to offset park and recreation activities in the general fund.

SPECIAL PARKS & RECREATION	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	123,216	68,462	38,862
Revenues:			
Intergovernmental	78,746	103,900	76,535
TOTAL RECEIPTS	78,746	103,900	76,535
RESOURCES AVAILABLE	201,962	172,362	115,397
Expenditures:			
Contractual	133,500	133,500	100,000
Commodities	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES	133,500	133,500	100,000
Unreserved Fund Balance, December 31	68,462	38,862	15,397

SPECIAL ALCOHOL AND DRUG FUND

Fund Description: 1/3 of the Alcohol Tax is deposited for programs that provide education, treatment, prevention, etc. of drug and alcohol problems. The City funds deposited into the Special Alcohol and Drug Fund to be used provides the funding to programs that are already in place through an application and review process.

SPECIAL ALCOHOL & DRUG	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	11,863	555	555
Revenues:			
Intergovernmental	78,746	103,900	76,535
Contributions	0	0	0
TOTAL RECEIPTS	78,746	103,900	76,535
RESOURCES AVAILABLE	90,609	104,455	77,090
Expenditures:			
Contractual	90,054	103,900	76,535
Transfer to General Fund for Dare	0	0	0
Transfer to Component Unit (Library)	0	0	0
TOTAL EXPENDITURES	90,054	103,900	76,535
Unreserved Fund Balance, December 31	555	555	555

ALCOHOL DRUG AND SAFETY ACTION FUND

FUNDING SOURCE: Fines are the result of DUI in the Municipal Court System.

GUIDELINES: Contractual service paid to authorized licensed persons and agencies that evaluate persons convicted of a DUI.

These fines are no longer collected by the Court. The fund will remain in tact until all of the outstanding cases are processed through.

ALCOHOL DRUG & SAFETY ACTION	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	8,467	8,567	8,567
Revenues:			
Attorney Fees	100	0	0
TOTAL RECEIPTS	100	0	0
RESOURCES AVAILABLE	8,567	8,567	8,567
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES	0	0	0
Unreserved Fund Balance, December 31	8,567	8,567	8,567

Transient Guest Tax-2%

In July, 2013, an additional 2% Transient Guest Tax was enacted by the City Commission. The total Transient Guest Tax in Dodge City is 8%. 6%, which was already in place, goes to funding the operations of the Convention and Visitors Department. The additional 2% will primarily fund Boothill (up to 200,000) and other tourism related activities.

Transient Guest Tax-2%	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	162,827	198,618	198,618
Revenues:			
Intergovernmental	247,791	200,000	250,000
TOTAL RECEIPTS	247,791	200,000	250,000
RESOURCES AVAILABLE	410,618	398,618	448,618
Expenditures:			
Contractual	212,000	200,000	200,000
TOTAL EXPENDITURES	212,000	200,000	200,000
Unreserved Fund Balance, December 31	198,618	198,618	248,618

Civil Asset Forfeitures

Civil Asset Forfeitures	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	8,359	21,712	21,712
Revenues:			
Forfeitures	13,353	NON-BUDGETED FUND	NON-BUDGETED FUND
TOTAL RECEIPTS	13,353		
RESOURCES AVAILABLE	21,712	21,712	21,712
Expenditures:			
Contractual	0		
Commodities	0		
Transfers	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	21,712	21,712	21,712

Fire-CPR Training Fund

Fire-CPR Training Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	12,860	8,625	8,625
Revenues:			
Fire Department	4,560	NON-BUDGETED	NON-BUDGETED
TOTAL RECEIPTS	4,560	FUND	FUND
RESOURCES AVAILABLE	17,420	8,625	8,625
Expenditures:			
Other	8,795		
TOTAL EXPENDITURES	8,795		
Unreserved Fund Balance, December 31	8,625	8,625	8,625

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SPECIAL LAW ENFORCEMENT TRUST FUND

FUNDING SOURCE: Sale of seized property as the result of drug operations.

BUDGET HIGHLIGHTS: This is a non-budgeted fund. When sale of equipment is made or drug taxes collected, this fund may be used for the purchase of equipment or commodities to assist the Police Department in curtailing drug activities.

SPECIAL LAW ENFORCEMENT TRUST	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	39,601	55,889	
Revenues:			
Drug Tax	0	NON-BUDGETED	NON-BUDGETED
Other Contributions	0	FUND	FUND
Forfeitures	25,434		
TOTAL RECEIPTS	25,434		
RESOURCES AVAILABLE	65,035		
Expenditures:			
Contractual	5,050		
Commodities	4,096		
Transfers	0		
TOTAL EXPENDITURES	9,146		
Unreserved Fund Balance, December 31	55,889		

GREAT PROGRAM

FUND DESCRIPTIONS: The Underage Alcohol Abuse Program and the Great Program were combined in 2014. GREAT is a Gang Resistance Program offered in the schools and put on by the police department. It is funded by

GREAT	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	3,877	3,230	3,230
Revenues:			
Contribution from Special Alcohol and Drug	1,267	0	6,000
TOTAL RECEIPTS	1,267	0	6,000
RESOURCES AVAILABLE	5,144	3,230	9,230
Expenditures:			
Contractual	695	0	0
Commodities	1,219	0	6,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	1,914	0	6,000
Unreserved Fund Balance, December 31	3,230	3,230	3,230

The underage alcohol abuse program and DARE program are both funded by the Special Alcohol and Drug Fund.

CAPITAL EQUIPMENT FUND

FUND SOURCE: Transfer from General Fund, sale of equipment

GUIDELINES: To purchase equipment as outlined in the City of Dodge City's formally adopted Municipal Equipment Reserve Fund Program (MERF)

HIGHLIGHTS: This fund has been in existence for a few years. In the past, funds were transferred from the General Fund to fund only those items that had been approved for purchase in the current year's budget. In 1996 the City Commission formally adopted a policy to finance this program. Each year the City Commission formally adopts a 5 year plan to purchase capital equipment. This is a separate document entitled "Municipal Equipment Program". In the 1999 budget the City began to transfer the amount of depreciation for each vehicle so that vehicles can be purchased in the future and the reserve fund is there to purchase them. In 1999 and each year thereafter we partially funded the depreciation of all of the vehicles in the General Fund. In 2017 and 2018 100% of the depreciation expenses was funded. In 2019, depreciation was funded at 75%. It is budgeted to transfer 70% of the depreciation expense from the General Fund for 2022.

CAPITAL EQUIPMENT	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	604,448	409,270	416,713
Revenues:			
Use of Money and Property	0	0	0
Insurance Recoveries	23,227	0	0
Transfer from Departments for Dep.	0	477,443	483,700
COP Proceeds	0	0	0
TOTAL RECEIPTS	23,227	477,443	483,700
RESOURCES AVAILABLE	627,675	886,713	900,413
Expenditures:			
Capital Equipment	0	363,000	775,000
Capital Equipment-Admin	0	0	0
Capital Equipment-Fire	0	0	0
Capital Equipment-Machinery & Equipment	9,934	0	0
Capital Equipment-Inspection	0	0	0
Capital Equipment-Engineering	0	0	0
Capital Equipment-Public Safety	21,691	0	0
Capital Equipment-Cemetery	0	0	0
Capital Equipment-Public Buildings & Grounds	0	0	0
Capital Equipment-Golf Course	80,214	0	0
Capital Lease Payments	0	0	0
Capital Lease Payments	106,566	107,000	107,000
TOTAL EXPENDITURES	218,405	470,000	882,000
Unreserved Fund Balance, December 31	409,270	416,713	18,413

GRANTS

FUND DESCRIPTION: The City applies for and receives various grants from the State and Federal Government as well as from private sources. In 2022, active grants include: a Community Development Block Grant for housing; and a USDA Rural Business Development Grant to study Midlevel Healthcare in Southwest Kansas; SPARKS Funding and CARES Act funding. Annually the City receives a grant from the Department of Transportation to partially fund the operation of the public transportation bus (mini-bus).

GRANTS	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-959,069	-346,280	-346,280
Grant Revenues:			
Public Transportation (2020-2021)	194,830	NON-BUDGETED	NON-BUDGETED
Public Transportation (2019-2020)	266,848	FUND	FUND
Runway 14-32	1,089,147		
Heritage Landscaping	43,574		
City Match	53,264		
CARES Act Funding	54,210		
SPARK Funding	2,306,263		
KHRC Abandoned Housing Grant	131,955		
Police Body Worn Cameras	0		
USDA Rural Business Dev Grant	130,574		
Outside Contributions	86,656		
TOTAL RECEIPTS	4,357,321		
RESOURCES AVAILABLE	3,398,252	-346,280	-346,280
Expenditures:			
Public Transportation (2020-2021)	272,945		
Public Transportation (2019-2020)	209,698		
Runway 14-32	314,442		
Heritage Landscaping	0		
SPARK Funding	2,306,263		
KHRC Abandoned Housing Grant	131,955		
USDA Rural Business Dev Grant	440,229		
CARES Act	69,000		
TOTAL EXPENDITURES	3,744,532		
Unreserved Fund Balance, December 31	-346,280	-346,280	-346,280

DEVELOPMENT AND GROWTH FUND

FUND DESCRIPTION: The money the City receives from the Expanded Lottery is deposited into the Development and Growth Fund. The City receives 1.5% of the net take at the Boothill Casino. The City Commission has targeted this money to be used for infrastructure.

DEVELOPMENT AND GROWTH FUND	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	607,779	230,076	283,701
Revenues:			
Lottery Revenues	481,135	625,000	625,000
Bio Gas Revenues	0	0	0
Contribution & Donations	0	0	0
TOTAL RECEIPTS	481,135	625,000	625,000
RESOURCES AVAILABLE	1,088,914	855,076	908,701
Expenditures:			
Infrastructure Improvements	0	571,375	0
Marketing	0	0	0
Bond and Interest Fund	0	0	0
Contractual	89,069	0	0
Commodities	20	0	0
Capital Outlay	290,485	0	375,000
Commanche Avenue (Matt Down - US 50)	0	0	0
Transfer to Bonded Interest	250,000	0	275,870
Transfer to General Fund	176,000	0	0
Transfer to Heritage Landscaping Grant	53,264	0	0
Airport Hangar Lease	0	0	0
TOTAL EXPENDITURES	858,838	571,375	650,870
Unreserved Fund Balance, December 31	230,076	283,701	257,831

Roof & Vehicle Insurance Repair Fund

Roof & Vehicle Insurance Repair Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	388,408	365,788	0
Revenues:			
Insurance Recoveries	0	NON-BUDGETED	NON-BUDGETED
TOTAL RECEIPTS	0	FUND	FUND
RESOURCES AVAILABLE	388,408	0	0
Expenditures:			
Contractual-Buildings	22,620		
Contractual-Vehicles	0		
Contractual	0		
TOTAL EXPENDITURES	22,620		
Unreserved Fund Balance, December 31	365,788	0	0

Public Art Fund

Public Art Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	22,406	32,636	32,636
Revenues:			
Transfer from other funds	10,630	NON-BUDGETED	NON-BUDGETED
Contribution & Donations	900	FUND	FUND
TOTAL RECEIPTS	11,530		
RESOURCES AVAILABLE	33,936	32,636	32,636
Expenditures:			
Contractual-Buildings	0		
Contractual-Vehicles	0		
Contractual	1,300		
TOTAL EXPENDITURES	1,300		
Unreserved Fund Balance, December 31	32,636	32,636	32,636

2013 Street Reconstruction

2013 Street Reconstruction	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	781,482	781,482	781,482
Revenues:			
Transfer of Other Funds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	781,482	781,482	781,482
Expenditures:			
Contractual	0		
Commodities	0		
Street Reconstruction	0		
Issuance Costs	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	781,482	781,482	781,482

2015 Street Reconstruction (Series 2016A)

2015 Street Reconstruction (Series 2016A)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-413,833	-3,500	-3,500
Revenues:			
Transfer of Other Funds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	-413,833	-3,500	-3,500
Expenditures:			
Contractual	0		
Commodities	0		
Street Reconstruction	-410,333		
Issuance Costs	0		
TOTAL EXPENDITURES	-410,333		
Unreserved Fund Balance, December 31	-3,500	-3,500	-3,500

2016 Candletree 8 (Special Assessments)

2016 Candletree 8 (Special Assessments)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	2,986	2,986	2,986
Revenues:			
Bond Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	2,986	2,986	2,986
Expenditures:			
Contractual	0		
Commodities	0		
Street Construction	0		
Land & Right of Way	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	2,986	2,986	2,986

2019 Temp Notes - Candletree 8-2

2019 Temp Notes - Candletree 8-2	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	101,256	96,256	96,256
Revenues:			
Bond Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	101,256	96,256	96,256
Expenditures:			
Contractual	0		
Commodities	0		
Street Construction	0		
Land & Right of Way	0		
Issuance Costs	5,000		
TOTAL EXPENDITURES	5,000		
Unreserved Fund Balance, December 31	96,256	96,256	96,256

2021 Candletree 6 (Special Assessments)

2021 Candletree 6 (Special Assessments)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-9,497	-172,402	-172,402
Revenues:			
Bond Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	-9,497	-172,402	-172,402
Expenditures:			
Contractual	140,577		
Commodities	0		
Street Construction	0		
Land & Right of Way	22,328		
TOTAL EXPENDITURES	162,905		
Unreserved Fund Balance, December 31	-172,402	-172,402	-172,402

2016 Street Reconstruction (Series 2016B)

2016 Street Reconstruction (Series 2016B)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	878,489	135,595	135,595
Revenues:			
Transfer of Other Funds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	878,489	135,595	135,595
Expenditures:			
Contractual	0		
Commodities	0		
Street Reconstruction	742,894		
Issuance Costs	0		
TOTAL EXPENDITURES	742,894		
Unreserved Fund Balance, December 31	135,595	135,595	135,595

2017 Street Reconstruction (Series 2017)

2017 Street Reconstruction (Series 2017)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	459,250	459,250	459,250
Revenues:			
Transfer of Other Funds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	459,250	459,250	459,250
Expenditures:			
Contractual	0		
Commodities	0		
Street Reconstruction	0		
Issuance Costs	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	459,250	459,250	459,250

2019 GO Bonds

2019 GO Bonds	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	1,231,596	434,202	434,202
Revenues:			
Bond Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	1,231,596	434,202	434,202
Expenditures:			
Contractual	2,251		
Commodities	0		
Capital	750,143		
Issuance Costs	45,000		
TOTAL EXPENDITURES	797,394		
Unreserved Fund Balance, December 31	434,202	434,202	434,202

2020 GO Bonds

2020 GO Bonds	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-75,339	1,786,392	1,786,392
Revenues:			
Bond Proceeds	2,744,250	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	2,744,250		
RESOURCES AVAILABLE	2,668,911	1,786,392	1,786,392
Expenditures:			
Contractual	115,733		
Commodities	0		
Issuance Costs	69,056		
Capital	688,583		
Transfers	9,147		
TOTAL EXPENDITURES	882,519		
Unreserved Fund Balance, December 31	1,786,392	1,786,392	1,786,392

2018 Temp Notes - Wagon Wheel

2018 Temp Notes - Wagon Wheel	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	76,139	79,572	79,572
Revenues:			
Temp Note Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	76,139	79,572	79,572
Expenditures:			
Contractual	0		
Commodities	0		
Capital	-3,433		
Issuance Costs	0		
TOTAL EXPENDITURES	-3,433		
Unreserved Fund Balance, December 31	79,572	79,572	79,572

Wagon Wheel III

Wagon Wheel III	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	-226,176	-226,176
Revenues:			
Bond Proceeds	1,250,000	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	1,250,000		
RESOURCES AVAILABLE	1,250,000	-226,176	-226,176
Expenditures:			
Contractual	32,882		
Commodities	0		
Capital	1,415,483		
Issuance Costs	27,811		
TOTAL EXPENDITURES	1,476,176		
Unreserved Fund Balance, December 31	-226,176	-226,176	-226,176

2018 Street Reconstruction (Series 2018)

2018 Street Reconstruction (Series 2018)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	1,214,738	205,517	205,517
Revenues:			
Bond Proceeds	0	NON-BUDGETED	NON-BUDGETED
State Grants - Capital	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	1,214,738	205,517	205,517
Expenditures:			
Contractual	0		
Commodities	0		
Street Reconstruction	1,009,221		
Issuance Costs	0		
TOTAL EXPENDITURES	1,009,221		
Unreserved Fund Balance, December 31	205,517	205,517	205,517

KLETC Project

KLETC Project	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	180,703	180,703
Revenues:			
Contributions & Donations	69,229	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	350,000	FUND	FUND
TOTAL RECEIPTS	419,229		
RESOURCES AVAILABLE	419,229	180,703	180,703
Expenditures:			
Contractual	0		
Commodities	0		
Building Improvements	238,342		
Issuance Costs	184		
TOTAL EXPENDITURES	238,526		
Unreserved Fund Balance, December 31	180,703	180,703	180,703

Boot Hill Museum

Boot Hill Museum	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	233,199	233,199
Revenues:			
Contributions & Donations	0	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	850,000	FUND	FUND
TOTAL RECEIPTS	850,000		
RESOURCES AVAILABLE	850,000	233,199	233,199
Expenditures:			
Contractual	0		
Commodities	0		
Other Professional Fees	616,355		
Issuance Costs	446		
TOTAL EXPENDITURES	616,801		
Unreserved Fund Balance, December 31	233,199	233,199	233,199

Temp Notes - National Beef

Temp Notes - National Beef	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	955,946	0	0
Revenues:			
Contributions & Donations	0	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	955,946	0	0
Expenditures:			
Contractual	0		
Commodities	0		
Capital	920,946		
Other Professional Fees	0		
Issuance Costs	35,000		
TOTAL EXPENDITURES	955,946		
Unreserved Fund Balance, December 31	0	0	0

YMCA Building Project

Temp Notes - National Beef	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-25,388	-390,269	-390,269
Revenues:			
Contributions & Donations	0	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	445,000	FUND	FUND
TOTAL RECEIPTS	445,000		
RESOURCES AVAILABLE	419,612	-390,269	-390,269
Expenditures:			
Contractual	0		
Commodities	0		
Capital	787,883		
Other Professional Fees	0		
Issuance Costs	20,515		
Transfers	1,483		
TOTAL EXPENDITURES	809,881		
Unreserved Fund Balance, December 31	-390,269	-390,269	-390,269

Airport Terminal Renovation

Airport Terminal Renovation	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	-250,983	-250,983
Revenues:			
Contributions & Donations	0	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	0	-250,983	-250,983
Expenditures:			
Contractual	0		
Commodities	0		
Capital	250,983		
Issuance Costs	0		
TOTAL EXPENDITURES	250,983		
Unreserved Fund Balance, December 31	-250,983	-250,983	-250,983

CREW Building

CREW Building	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	-713,674	-713,674
Revenues:			
Contributions & Donations	0	NON-BUDGETED	NON-BUDGETED
Bond Proceeds	0	FUND	FUND
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	0	-713,674	-713,674
Expenditures:			
Contractual	0		
Commodities	0		
Capital	713,674		
Issuance Costs	0		
TOTAL EXPENDITURES	713,674		
Unreserved Fund Balance, December 31	-713,674	-713,674	-713,674

WATER AND WASTEWATER UTILITY FUND

Fund Description: The Water and Wastewater funds have been combined into one fund named the Water and Wastewater Utility Fund. The two funds were combined in 2012 to combine the revenues of the funds to pay the additional debt with the construction of the North Wastewater Treatment Plant. The Water and Wastewater Utility Fund is an enterprise fund and its revenues pay for the operation, capital outlay and debt of the water and wastewater operations. The Utility Fund consists of the water maintenance division, the wastewater collection division and the wastewater treatment division. There are approximately 8,100 customers serviced through the City's water and wastewater utility systems.

Water Utility	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	1,938,258	2,150,318	1,915,046
Revenues:			
Sale of Water	4,457,003	4,200,000	5,000,000
Interest	17,385	40,000	1,000
Insurance Recoveries	16,865	0	0
Sale of Scrap Material	1,800	0	0
Sale of Real Estate	9,956	0	0
Sales of Labor & Material - Water	144,450	90,000	90,000
Other - Water	4,894	5,000	5,000
National Beef Bond Payment	248,291	248,180	247,654
Rentals & Leases	14,700	5,000	9,000
TOTAL RECEIPTS	4,915,344	4,588,180	5,352,654
RESOURCES AVAILABLE	6,853,602	6,738,498	7,267,700
Expenditures:			
Personal Services	884,537	570,595	658,451
Contractual	937,150	835,000	908,700
Commodities	368,387	388,919	304,900
Capital Outlay	143,035	175,000	325,000
Debt - Principal	1,704,500	1,723,650	1,767,800
Debt-Interest	262,767	255,888	209,654
Bad Debt Expense	-18,792	5,000	5,000
Transfers:			
General	421,700	585,100	466,500
Other	0		
Utility Administration	0	284,300	145,075
TOTAL EXPENDITURES	4,703,284	4,823,452	4,791,080
Unreserved Fund Balance, December 31	2,150,318	1,915,046	2,476,620

Wastewater Utility	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	183,425	419,438	782,513
Revenues:			
Sewage Service Charges	4,936,569	5,400,000	5,400,000
Sale of Labor & Material-Wastewater		1,000	2,000
Other - Wastewater	0	1,000	1,000
Interest	22,932	6,000	1,000
Rentals & Leases	7,530	1,000	5,000
National Beef Bond Payment	579,347	579,060	577,859
Transfer from Bio Gas	500,000	500,000	500,000
TOTAL RECEIPTS	6,046,378	6,488,060	6,486,859
RESOURCES AVAILABLE	6,229,803	6,907,498	7,269,372
Expenditures:			
Wastewater Collection			
Personal Services	386,730	220,183	236,688
Adj current salaries mid year + proposed raise			
Proposed Raise			
Contractual	54,845	22,200	24,600
Debt-Interest	3,723	0	0
Commodities	9,447	21,550	21,550
Capital Outlay	100,966	301,519	667,500
Bad Debt Expense	19,408	18,000	19,000
Salary Survey Year 2 Increases			
Total - Wastewater Collection	575,119	583,452	969,338
Wastewater Treatment			
Contractual	3,027,390	3,295,970	3,540,000
Commodities	3,432	2,000	3,500
Capital Outlay	133,432	0	0
Debt Service for Water Reclamation Facility	1,560,992	1,458,263	1,561,063
Transfers & Charges:			
General	510,000	501,000	497,500
Other	0	284,300	145,075
Total - Wastewater Treatment	5,235,246	5,541,533	5,747,138
TOTAL EXPENDITURES	5,810,365	6,124,985	6,716,476
Unreserved Fund Balance, December 31	419,438	782,513	552,896

2009 TEMPORARY NOTES - WATER	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	0
Revenues:			
Transfer from Other Funds	0	NON-BUDGETED	NON-BUDGETED
Temporary Notes	0	FUND	FUND
Other	0		
TOTAL RECEIPTS	0		
RESOURCES AVAILABLE	0	0	0
Expenditures:			
Contractual	0		
Water Distribution	0		
Sewer Distribution	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	0	0	0

Bio Gas Project Construction

Bio Gas Project Construction	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	0
Revenues:			
Loan Proceeds	0	NON-BUDGETED	NON-BUDGETED
TOTAL RECEIPTS	0	FUND	FUND
RESOURCES AVAILABLE	0	0	0
Expenditures:			
Contractual Services	0		
Capital Outlay	0		
TOTAL EXPENDITURES	0		
Unreserved Fund Balance, December 31	0	0	0

Warrior Project (Bio Gas)

Warrior Project (Bio Gas)	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	-426,719	-2,901	815
Revenues:			
Revenues from Energy Credits and Sale of Methane Gas	4,065,332	4,028,000	4,959,849
TOTAL RECEIPTS	4,065,332	4,028,000	4,959,849
RESOURCES AVAILABLE	3,638,613	4,025,099	4,960,664
Expenditures:			
Contractual Services	998,577	1,336,000	1,336,000
Capital Outlay	214,656	100,000	100,000
Debt Service	903,281	903,284	903,280
Transfer to CIP	375,000	375,000	375,000
Transfer to Utility Fund for CIP	500,000	500,000	500,000
Biogas Franchise tax transfer to general fund	0	0	0
Tr to Bond & Interest	650,000	810,000	810,000
Depreciation	0	0	0
Debt reserve	0	0	0
TOTAL EXPENDITURES	3,641,514	4,024,284	4,024,280
Unreserved Fund Balance, December 31	-2,901	815	936,384

SANITATION FUND

Fund Description: The Sanitation Fund is an enterprise fund that funds the solid waste collection as well as the recycle operations.

SANITATION	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	264,867	423,636	487,571
Revenues:			
Service Fees	1,929,257	2,100,000	2,100,000
Yard Waste	117,182	112,000	112,000
Interest	7,385	10,000	1,000
Other	0	0	0
Misc Pickup	49,411	40,000	40,000
Container	175	2,000	1,000
Sale of Recyclables	15,606	25,000	20,000
Other Contributions	0	0	0
State Grants - Capital	0	0	0
TOTAL RECEIPTS	2,119,016	2,289,000	2,274,000
RESOURCES AVAILABLE	2,383,883	2,712,636	2,761,571
Expenditures:			
Solid Waste Collection			
Personal Services	769,160	845,395	884,719
Adj. current salaries + proposed raise	0	0	0
Proposed Raise	0	0	0
Contractual	578,917	515,400	571,900
Commodities	180,925	189,650	207,150
Capital Outlay	31,242	40,000	0
Transfer to General	202,500	206,600	205,000
Charge to Special Liability	0	0	0
Charge to Bond and Interest Fund	0	0	0
Bad Debt Expense	13,427	12,000	13,000
Trash truck lease purchase	0	0	179,000
Recycling			
Personal Services	133,777	168,010	199,220
Adj. current salaries + proposed raise	0	0	0
Contractual	26,323	42,750	44,800
Commodities	7,144	11,100	11,600
Capital Outlay	16,832	0	38,000
Salary Survey Year 2 Increases	0	0	0
Building lease purchase	0	60,000	80,846
Utility Administration		134,160	72,538
TOTAL EXPENDITURES	1,960,247	2,225,065	2,507,773
Unreserved Fund Balance, December 31	423,636	487,571	253,798

DRAINAGE UTILITY FUND

Fund Description: The Drainage Fund was established in 1996 by Charter Ordinance. The Drainage Fund is an enterprise funds and funds are used to repair, reconstruction or construct drainage systems.

DRAINAGE UTILITY	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	410,765	58,462	71,512
Revenues:			
Service Fees	235,003	240,000	240,000
Interest	-450	3,000	1,000
Sale of Labor & Material	0	0	0
TOTAL RECEIPTS	234,553	243,000	241,000
RESOURCES AVAILABLE	645,318	301,462	312,512
Expenditures:			
Personal Services	70,137	0	0
Adj. current salaries + proposed raise	0	0	0
Contractual	1,327	7,100	7,100
Commodities	0	100	100
Capital Outlay	362,704	0	65,000
Bad Debt Expense	838	750	750
Transfer to General Fund	39,800	109,950	125,500
Transfer to Bond & Int Fund	112,050	112,050	112,050
TOTAL EXPENDITURES	586,856	229,950	310,500
Unreserved Fund Balance, December 31	58,462	71,512	2,012

UTILITIES ADMINISTRATION

Fund Description: Utilities Administration includes the utility billing operation, accounts payable and receivable and information technology services. These services are funded 80% from Water and Wastewater Utility Fund and 20% from the Sanitation Fund.

UTILITIES ADMINISTRATION	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	0
Revenues:			
Services	0	0	0
TOTAL RECEIPTS	0	0	0
RESOURCES AVAILABLE	0	0	0
Expenditures:			
Personal Services	567,406	566,547	253,027
Adj. current salaries + proposed raise	0	0	0
Contractual	96,156	81,651	81,651
Commodities	6,709	7,200	7,200
Capital Outlay	0	15,400	20,810
Sanitation	-134,055	-134,160	-72,538
Water	-268,108	-268,319	-145,075
Wastewater	-268,108	-268,319	-145,075
Merit salary raise	0	0	0
TOTAL EXPENDITURES	0	0	0
Unreserved Fund Balance, December 31	0	0	0

VEHICLE MAINTENANCE

Fund Description: The Vehicle Maintenance Fund is an internal service fund for vehicle maintenance of all departments. Actual service and parts for vehicles is charged back to each department.

VEHICLE MAINTENANCE	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	8,904	17,490
Revenues:			
Reimbursements	390,626	450,000	440,000
TOTAL RECEIPTS	390,626	450,000	440,000
RESOURCES AVAILABLE	390,626	458,904	457,490
Expenditures:			
Personnel Services	127,865	139,714	141,772
Adj. current salaries + proposed raise	0	0	0
Contractual	75,173	103,750	106,000
Commodities	178,684	197,950	200,250
Capital	0	0	0
Benchmark salary raise	0	0	0
Merit salary raise	0	0	0
TOTAL EXPENDITURES	381,722	441,414	448,022
Unreserved Fund Balance, December 31	8,904	17,490	9,468

MEDICAL INSURANCE FUND

Fund Description: The City of Dodge City is self funded for health insurance. The third party administrator is Blue Cross/Blue Shield of Kansas. We do purchase stop loss insurance at \$135,000 for an individual and at 125% of expected claims in the aggregate. There are 3 different levels of health insurance an employee can get either for Single or for a family. The employees contribute between 19-16% of the premium depending on the plan they choose. One plan, the Single High Deductible plan is offered to the employee without premium participation.

MEDICAL INSURANCE	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	3,601,206	3,402,367	3,089,259
Revenues:			
Charges to Other Funds	0	0	0
Misc Charges for Services	1,693,543	2,501,892	2,711,862
Contributions & Donations	252,725	230,000	230,000
TOTAL RECEIPTS	1,946,268	2,731,892	2,941,862
RESOURCES AVAILABLE	5,547,474	6,134,259	6,031,121
Expenditures:			
Health Insurance Premiums	0	0	0
Insurance	739,213	3,045,000	3,045,000
Claims	1,391,522	0	0
Administration Fee	5,015	0	0
Other	9,357	0	0
TOTAL EXPENDITURES	2,145,107	3,045,000	3,045,000
Unreserved Fund Balance, December 31	3,402,367	3,089,259	2,986,121

HOOVER FUND

Fund Description: The Hoover Fund is a Trust Fund set up for park and public buildings improvements. The trust requires that \$100,000 stay in the fund, and only the investment income be used to pay for improvements.

HOOVER	2020 Actual	2021 Budget or Estimate	2022 Budget
Reserved Fund Balance, January 1	100,000	100,000	100,000
Unreserved Fund Balance, January 1	28,123	28,879	28,879
Revenues:		NON-BUDGETED	NON-BUDGETED
Interest	756	FUND	FUND
TOTAL RECEIPTS	756		
RESOURCES AVAILABLE	128,879	128,879	128,879
Expenditures:			
Capital	0		
TOTAL EXPENDITURES	0		
Reserved Fund Balance, December 31	100,000	100,000	100,000
Unreserved Fund Balance, December 31	28,879	28,879	28,879

ECONOMIC DEVELOPMENT REVOLVING ACCOUNT

Fund Description: This fund was set up as the result of 2 original Economic Development Grants from the State of Kansas. Those were the original Chaffin Industrial Park Grant and WW Manufacturing Grant. The repayment of these loans allowed the City to reloan the moneys for Economic Development purposes. Shown here are the actual expenditures made as well as the amount received for repayment on these loans.

ECONOMIC DEVELOPMENT REVOLVING	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	409,454	83,882	83,882
Revenues:		NON-BUDGETED	NON-BUDGETED
Interest	-1,979	FUND	FUND
Loan Repayments-Principal	74,231		
Loan Repayments-Interest	2,176		
Late Fees	0		
TOTAL RECEIPTS	74,428		
RESOURCES AVAILABLE	483,882	83,882	83,882
Expenditures:			
Contractual	400,000		
Economic Development Loans	0		
Transfers	0		
TOTAL EXPENDITURES	400,000		
Unreserved Fund Balance, December 31	83,882	83,882	83,882

CDBG-CV Grants

CDBG-CV Grants	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	0	0	0
Revenues:		NON-BUDGETED FUND	NON-BUDGETED FUND
Federal Grants	68,972		
TOTAL RECEIPTS	68,972		
RESOURCES AVAILABLE	68,972	0	0
Expenditures:			
Other Professional Fees	68,972		
TOTAL EXPENDITURES	68,972		
Unreserved Fund Balance, December 31	0	0	0

SMPC TRUST FUND

Fund Description: The City of Dodge City acquired the former Saint Mary of the Plains campus in 1995. As the result of civil action, the City presently receives 1/2 of a trust fund from the Sisters of Saint Joseph for use in maintaining the campus and buildings on the campus. Budgeted in this fund is moneys for the repair of Hennessey Hall.

SMPC Trust Fund	2020 Actual	2021 Budget or Estimate	2022 Budget
Unreserved Fund Balance, January 1	193,139	187,210	181,110
Revenues:			
Transfer from General	0	0	0
Trust Fund Proceeds	24,300	23,900	23,900
TOTAL RECEIPTS	24,300	23,900	23,900
RESOURCES AVAILABLE	217,439	211,110	205,010
Expenditures:			
Contractual	12,029	0	0
Commodities	0	0	0
Capital Outlay	18,200	30,000	30,000
TOTAL EXPENDITURES	30,229	30,000	30,000
Unreserved Fund Balance, December 31	187,210	181,110	175,010