

City of Derby

2016 Approved Budget

August 11, 2015



Developing Derby

Madison Avenue Central Park: Opening Spring 2016



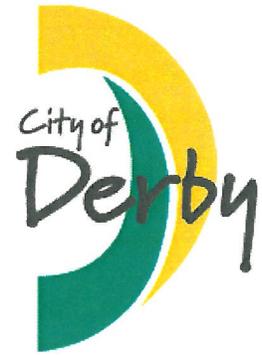
Businesses



Housing



Schools



August 28, 2015

To the Mayor, City Council, and Citizens of the City of Derby:

Enclosed is the Fiscal Year 2016 Approved Budget, the tenth budget I have had the privilege of developing as your city manager. Through the leadership of the governing body, constructive input of citizens, and diligence of staff, we have crafted a prudent financial plan that reflects the vision and values of the people of Derby.

The 2016 budget includes a provision to maintain the mill levy at 47.052 mills. The mill levy is the rate at which real and personal property are taxed to provide municipal services.

This budget includes major investment in the West End with a new park, design for reconstruction of Water and Kay Streets, design of a sidewalk across the railroad track to connect to Warren Riverview Park, signage, and the beginning of a process to re-locate Fire Station 1.

This budget also positions the City to meet public safety and other needs of our growing population of 23,047. The total budget for all funds, not including reserves, transfers, and debt proceeds is \$37,347,397, which is relatively flat (0.4%) compared to revised 2015 expenditures of \$37,185,363. The slight increase is attributed to personnel costs in 2016 including the additional pay period.

As required by law, this budget was approved and submitted to the Sedgwick County Clerk prior to August 25, 2015. Please contact me with questions at your convenience.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'K. Sexton', with a long horizontal flourish extending to the right.

Kathleen B. Sexton
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Derby
Kansas**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

**Derby
City Council
2015-2016**



Ward I:
Tom Keil
Rocky Cornejo



Ward III:
Cheryl Bannon
Chuck Warren



Ward II:
Vaughn Nun
Jack Hezlep



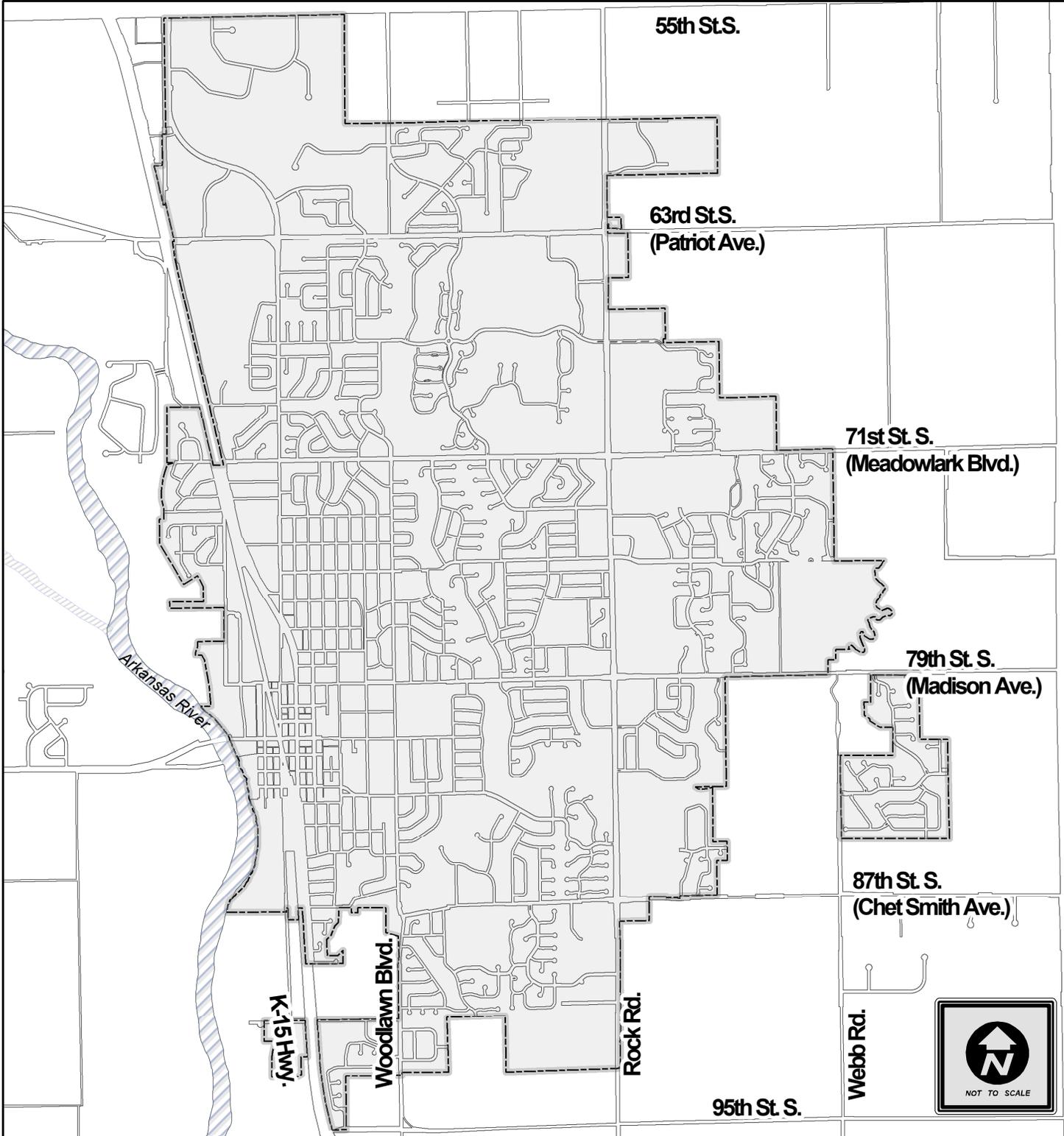
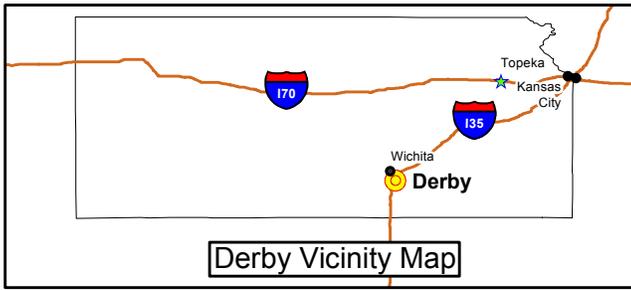
Mayor Randy White



Ward IV:
Tom Haynes
Mark Staats



City Staff:
Kathy Sexton, City Manager
Jean Epperson, Director of Finance
Zachary Gearhart, Budget Analyst



CITY OF DERBY

SEDGWICK COUNTY, KANSAS

Date: 6/30/2015

Legend

Derby City Limits

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Manager's Highlights of the Budget

Introduction

Each year, the City Manager recommends and the Derby City Council approves a budget for providing essential services to residents. This budget document is a plan, the framework for how the City will allocate its resources to ensure continuing excellence in the community's quality of life.

The enclosed budget for fiscal year 2016 was developed by staff with input from the governing body as informed by the public. It includes departmental operating budgets, a five-year (2016-2020) Capital Improvement Plan (CIP), Financial Plan, Vehicle Replacement Plan, and Equipment Replacement Plan, and an eight-year Pavement Management Plan.

Overview of the 2016 Budget

The 2016 budget fulfills the City's mission to create vibrant neighborhoods, nurture a strong business community, and preserve beautiful green spaces. Priorities have changed little between last year's budget and this year's budget. This budget invests in the infrastructure, people, and equipment necessary to meet the needs of an expanding, maturing community. For the eleventh year in a row, the City will not raise the mill levy.

The operating budget for all funds, not including reserves, fund transfers and bond proceeds, is \$37,327,397 which is a slight increase of \$142,034 (0.3%) from revised 2015 expenditures of \$37,185,363 which is primarily attributed to an increase in personnel cost in 2016 due to an additional pay period.

Capital Improvement Plan (CIP)

In 2015 and 2016, the City will make major investments to improve the safety and condition of city streets. Improvements to the Nelson Drive and Meadowlark intersection will encourage better traffic flow and enhance safety at one of the city's most dangerous intersections. In 2016, Madison Avenue (Derby High School to High Park) will also be widened and reconstructed to improve traffic flow, pedestrian access and safety.

The 2016 CIP balances the needs of the growing community while maintaining the infrastructure and facilities we already have. Overall, City infrastructure is in good condition. It is more cost-effective to maintain existing infrastructure than to rehabilitate or reconstruct dilapidated infrastructure. The CIP reflects this philosophy.

Following are major projects in the 2016 CIP:

1. Warren Riverview Park: \$2,700,000
2. Madison Avenue (Derby High School to High Park) Construction: \$2,475,000 (partially funded by KDOT)
3. Decarsky Park Plat and Design: \$340,000 (Funded by Derby Difference Sales Tax)
4. Water/Kay Street Design: \$200,000
5. Southcrest Stormwater Channel Construction: \$170,000
6. Aviation Pathway (Buckner to 47th): \$160,000

Major improvements anticipated in years 2017-2020 of the CIP include:

- Construct Decarsky Park.
- Reconstruct Nelson Drive at Patriot Avenue.
- Build sidewalk across railroad track to connect to Warren Riverview Park.
- Upgrade Wastewater Treatment Plant to enhance capacity of the digester.
- Loop main water lines along Woodlawn to 55th Street and also through High Park.

Staffing Changes

The 2015 budget was approved and later amended by the Council to include 184 full-time and 47 part-time positions. The 2016 budget includes 187 full-time and 49 part-time positions. This budget includes the addition of a senior groundskeeper, groundskeeper, building inspector, part-time administrative clerk, and part-time court services officer.

Vehicle and Equipment Replacement Plans

The City annually develops a vehicle replacement plan and an equipment replacement plan. The 2016 vehicle replacement plan totals \$409,500. The equipment replacement plan is targeted for \$317,775 in 2016 to accommodate the maintenance cycle and to meet growing needs. Major items in these two plans include:

- Four Police Patrol Vehicles - \$168,000
- Mini Excavator with Trailer for Water Division- \$65,000
- Building Trades and Code Enforcement Software - \$56,400

Revenue Projections for 2016

The City Council has historically stressed the importance of conservative fiscal policy, which often requires that staff “err on the side of caution.” Generally, revenues are projected lower than actual receipts. The Finance Department has a goal to estimate revenue within 2% of actual. This strategy was used in preparing the 2016 budget.

Sound financial footing was maintained throughout the extended recession by using a balanced plan of conservative revenue estimates and measured expenditure requests. Heading into 2016, the City is in a strong financial position. During early 2015, staff developed a five-year projection for revenues and expenditures. Although based on multiple assumptions, this projection guided staff in balancing the 2016 budget while also positioning the City for success in future years.

Outside agencies have recognized the City for its excellent financial practices. In 2008, the City earned solid ratings from Standard & Poor's, which increased its general obligation bond rating to AA- from A+. The AA- rating was reaffirmed in February 2015 with the addition of a positive outlook. The City has also earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past ten years, as well as the Excellence in Financial Reporting Award for the 2008-2013 Comprehensive Annual Financial Reports.

To plan a city budget, staff must evaluate the condition of the local, regional, and national economies to properly forecast revenues. This year, Derby's portion of the county's sales tax is projected to increase 3.5% in 2015 and 3% in 2016 as the economy shows signs of

recovery from the Great Recession and as Derby achieves a larger portion of the county-wide population (which is a factor in the state's formula for distributing county sales tax revenue among cities).

This budget was balanced with a slight reduction in the mill levy from 47.149 in 2015 to 47.052 in 2016 bringing the mill rate down to the 2014 level. At this rate, the City will receive \$8,911,690 in property taxes in 2016.

Summary

This budget provides resources for the City to accomplish our mission while also adhering to the strong tradition of sustainable fiscal policy and sound financial management. Through our shared commitment to excellence in providing public services, the City of Derby has positioned itself well for 2016 and beyond.

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Reader's Guide to the Budget Document

Elected leaders and City staff welcome the reader's involvement in City of Derby government. Aware, engaged citizens are the cornerstone of good local government. In reviewing this budget document, readers have the opportunity to educate themselves about and become involved in the organization that most directly affects the quality of life for the Derby community.

Why We Budget

The budget document is one of the City's most essential policy and operating tools. The budget document describes how the City of Derby plans to use its resources to meet the needs of the community. It is also a resource for citizens interested in learning more about the operation of their City government.

The City budget fulfills several functions:

- At its most basic level, the budget is an *accounting document*. It establishes the basic guidelines that the City uses to measure and control expenditures and to track its revenues.
- The budget also serves as an *operational guide*. It identifies work programs and goals to be achieved for each department or division in the coming fiscal year.
- At the highest level, the budget is an important *policy document*. The annual budget process is the one time during the year when City operations are reviewed in a comprehensive manner. The City Council and staff reviews the needs of the community, priorities, and goals and then matches resources against those needs, priorities, and goals. Resources are limited, so choices must be made. The annual budget reflects those choices.
- Finally, the budget is a *communications tool*. The City uses the budget to explain the various needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed.

Making Sense of the Budget

The City of Derby's budget document is divided into 16 tabbed sections as summarized below. This structure provides insight into the structure of the organization. Through the City's departments, the reader can see how property and sales taxes, utility payments, and other fees flow through the organization to support the services that residents need and expect from the City.

The budget starts with several narrative sections, including the Manager's Message and the Reader's Guide. These sections provide a context for the numbers that follow.

The Financial Management section gives an organization-wide overview of the budget through units of measurement. Each figure—whether it represents dollars, people, or equipment—plays an important role in a service being provided to the community.

Manager's Message

This section contains the budget transmittal letter and budget highlights from the City Manager. Included is a discussion of the major policy issues that were considered and major changes from last year. It also discusses which future steps the City may take to address the financial outlook of the City.

Reader's Guide

This section provides an overview of the budget process and City information to help familiarize the reader with the City and its budget. This section includes the User's Guide to the Budget, Community Profile, City Information, Financial Policies and Practices, Summary of the Budget Process, and the Basis of Budgeting & Accounting. A Citywide organization chart orients the reader to the structure and staffing behind City programs and services as well as staffing changes for the upcoming year highlighted in yellow.

Financial Management

The Financial Management section provides the reader a view of the entire City budget. This section contains summary charts and information to provide a snapshot of the budget. These high-level summaries provide an easy reference for overall trends and conditions.

This section discusses the City's debt service and debt capacity as well as its financial forecast. The financial forecast projects City revenues and expenses for major operational areas of the City based on current conditions and expectations for the future. This forecast is used to identify future trends, anticipate needed corrective adjustments, and forecast the success of current financial efforts.

Capital Improvement Plan (CIP)

A CIP is a multi-year plan of construction and infrastructure projects that maximizes the return to the community. This planning of all City projects helps the City Council, staff and public make choices based on rational decision making rather than reacting to events as they occur.

The CIP presents major improvements that are most urgently needed and funded from available and proposed revenue sources. The system of capital expenditure management is important because (1) the consequences of investments and capital projects extend far into the future, (2) decisions to invest are often irreversible, and (3) these decisions significantly influence a community's ability to grow and prosper.

The CIP is an independent document from the annual budget. It contains information about major construction and capital acquisition projects that will be implemented in 2015 and 2016, plus projections of capital needs over the following four years. In essence, the CIP is a roadmap for long-term projects and acquisitions.

The list of potential projects for inclusion in the CIP comes from a variety of sources including departmental requests, plans for facility construction and renovation, long-term capital replacement programs, citizen requests, neighborhood plans and projects for

which grant funds are available. These projects are reviewed annually by the Planning Commission for consistency with the City's Comprehensive Plan (2006). The City will update its comprehensive plan in 2016 to reflect updated community priorities and changes that have occurred over the last decade.

The CIP allows the community, through its City Council, to take a critical look at itself and identify what is good, possible improvements, needs for the future, and potential opportunities. Without this comprehensive approach, short-range, uncoordinated decision making can occur. Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning record that balances projects, funding sources, and timing schedules, as well as plans of our community partners, especially Derby Public Schools and the Derby Recreation Commission.

Department Summaries

The City's operating budget is organized by major program areas: Public Works, Planning & Engineering, Fire & Rescue, Police, Operations, Finance, and Administration. Each program area functions as a City department containing one or more budget units.

Public Works Department

This section includes budget appropriations and explanatory material for the Parks, Streets, Fleet Maintenance and Metal Fabrication, Code Enforcement, Stormwater, Wastewater and Water divisions. The Pavement Management Plan, which is an 8-year plan to enhance the maintenance of streets using a reclaimer application and an eventual milling and overlay process to extend the life of the asphalt pavement, is also included.

This section includes budget appropriations and explanatory material for El Paso Water Company. Although its oversight and management have been gradually integrated into City operations since the City bought the company in 1999, due to IRS regulations, El Paso is still incorporated as an independent company.

Planning & Engineering Department

This section includes budget appropriations and explanatory material for the Engineering, Planning and Development, and Building Trades divisions.

Police Department

This section includes budget appropriations and explanatory material for the Patrol and Records divisions.

Fire & Rescue Department

This section includes budget appropriations and explanatory material for Fire & Rescue, which includes Emergency Management services.

Operations Department

This section includes budget appropriations and explanatory material for the Computer Systems Management, Facility Maintenance, Utility Services, Municipal Court, Senior Services and Public Transportation divisions.

Library

The Derby Public Library is a semi-autonomous entity from the City organization, and the City provides most of the funding for the library under its property & sales tax authority.

Finance Department

This section includes budget appropriations and explanatory material for Finance, Debt Management, Tort Liability and Special Alcohol Fund.

Administration

This section includes budget appropriations and explanatory material for the City Manager's Office, City Council, Human Resources, City Attorney and Communications and Marketing. Also included are the Community Programs budget, and the Transient Guest Tax.

Vehicle Replacement Plan

The Vehicle Replacement Plan anticipates the depreciation of City vehicles and recommends a replacement schedule based on mileage and age of the vehicle. The plan is reviewed annually, and changes are made based on current fleet priorities. Since cycles of useful life for vehicles differ significantly from other equipment, vehicle replacement is tracked on its own schedule to allow for optimal stewardship.

Equipment Replacement Plan

The Equipment Replacement Plan provides information about the City's purchase schedule for software, hardware, & various types of equipment. The plan anticipates depreciation of City assets and recommends a replacement schedule that allows for stewardship and responsive budgeting.

State Forms

The State Forms section includes forms required of the City of Derby by Kansas state statute to be submitted to the Sedgwick County Clerk each year by August 25. The County Clerk makes the levy calculations in November based upon final property valuations of the County Appraiser, and the Clerk forwards them to the Kansas Division of Accounts & Reports.

Glossary of Terms

The Glossary of Terms provides an understanding of the jargon used in this document and the concepts discussed herein.

Derby: City & Community Profile

“A city set upon a hill cannot be hid and this is the very reason that Derby shines like a rising star as she sits upon her seven hills and looks westward across the broad fertile valley of the peerless Arkansas” [sic].

The Derby Darby (Vol. 1, No. 1)
April 22, 1910

Though this descriptive tribute to Derby was penned more than a century ago, the timeless homage still depicts the prosperous Derby community of today. Derby is a community soaring towards its future with a clear mission ensured by conscientious community leadership. Above all, Derby is a premier living choice and remains an attractive competitor for businesses in a growing metropolitan area.

Where is Derby located?

Derby is located 3 miles southeast of Wichita, Kansas, in Sedgwick County.

How big is Derby?

After Wichita, Derby is the largest city in the Metropolitan Statistical Area (MSA) with an estimated population of 23,047. Derby has the 18th largest city population in Kansas.

What is Derby's identity?

Derby has a reputation for quality living and for embracing progressiveness while maintaining the practical sensibility for which Kansas is known. Derby strives to be the community of choice in the Wichita metro area.

What are Derby's roots?

Originally established as the town of El Paso in 1869, incorporated in 1871, and renamed Derby in 1956, the city's continued growth has fueled its transition from a small bedroom community into a major metropolitan suburb. Since 1992, the City has more than doubled its land area from 2,960 acres to 6,468 acres.

The last 30 years in particular have been a period of meteoric growth for Derby. From 1982 until 2014, Derby more than doubled in population from approximately 10,500 to over 23,000. Of the 20 largest cities in Kansas, Derby is the sixth fastest growing. Derby has been managed with conscientious leadership that provided for the needs of a growing community. The potential for sustaining the growth trend is very optimistic, particularly in areas to the east where residential development continues to be planned.

Who lives in Derby?

Derby's amenities attract families, young professionals, and active seniors alike. Home to 23,047 residents, Derby boasts a median family income of \$65,721 and an average home value of \$149,700.

On average, a Derby household is made up of approximately 3 people (2.59). Over 39% of households have children under the age of 18. Meanwhile, 19% of the City's

population has one household member who is at least 65 years of age. Indeed, Derby is a community that accommodates all age groups.

Who shops in Derby?

In addition to its own residents, Derby pulls shoppers from surrounding communities of Mulvane, Winfield, Wellington, Arkansas City, south Wichita, and rural areas in south-central Kansas and north-central Oklahoma. Derby forms a “golden triangle” with east and west Wichita for retail shopping.

Who works in Derby?

Derby supports more than 532 businesses, ranging from modest home-based businesses to large manufacturing companies like BRG Precision Products, manufacturer of custom digital electronic clocks and emergency messaging systems, and Mid Continent Controls, manufacturer of cabin management and in-flight entertainment systems for business jets. The City's economy is strongest in construction, retail, finance/insurance/real estate, and health-care related activities. Aircraft manufacturers Spirit AeroSystems, Textron Aviation, and Bombardier Learjet provide jobs for a significant portion of the community's residents, as does Derby Public Schools.

Derby's convenient proximity to McConnell Air Force Base, home to the 22nd Air Refueling Wing, the 184th Intelligence Wing (Kansas Air National Guard) and the 931st Air Refueling Group (Air Force Reserve), also has a significant effect on Derby's economy. Many Air Force families choose to live in Derby, as do a number of retirees.

Derby's ability to carve out a distinctive identity within the metro community has been a major factor in earning Derby its reputation as a great place to be. Its outstanding school system, community amenities, extensive parks and bike paths, low crime rate, friendly atmosphere, and commitment to excellence have all helped Derby mature into a premier community.

What attractions does Derby offer?

In addition to shopping, Derby boasts attractive entertainment venues. Rock River Rapids Aquatic Park is the premier water park in the region, covering 12 acres just off Derby's bustling Rock Road. Rock River Rapids boasts six water slides, a tree-house themed play area, and three heated pools including a zero-depth entry pool, a lazy river 603 feet long, and a 50-meter eight lane lap pool.

The Derby Skate Park is the largest skate park in the metro area with a 9,000 sq. ft. flat deck and nine major concrete deck structures of various shapes and sizes. The other primary element of the park is a deep bowl (four feet) with varied side slopes, including ramps, stairs and rails.

Derby is known for its lush, green landscape. Derby offers numerous parks, some passive for relaxation and reflection, most with playground equipment or sports facilities.

Derby's most expansive park is High Park, offering lake fishing, soccer fields, softball diamonds, and winding walking paths. High Park's picturesque amphitheater is host to

concerts, the community's 4th of July celebration, and the Derby BBQ Festival, which draws competitors from around the Midwest.

Getting to community attractions is fast and easy. In addition to a convenient pedestrian and bike path system, the city also offers public transportation. For a small fee, the Derby Dash provides residents curb to curb bus transportation to wherever they want to go within the city limits.

How is Derby governed?

Derby operates under the Mayor-Council-Manager form of government, a system that combines strong political leadership of elected officials with strong managerial experience of a professional city manager. In this form of government, Council members and the Mayor are leaders and policy makers elected to represent both their wards and the City as a whole by concentrating on policy issues that are responsive to the needs and wishes of residents.

The city manager is hired by the City Council and Mayor to carry out policies, oversee City operations, and ensure that the entire city is being served. The Governing Body establishes goals and policies which the staff executes under the supervision of the city manager.

What services does the City of Derby provide?

Led by the city manager, a staff of approximately 183 FTE (full-time equivalent) employees ensures Derby residents a full range of quality services. The following represent some of the primary services that the City directly provides to its residents:

Building Inspection

Code Enforcement

Civil Engineering

Police

Emergency Management

Fire & Rescue

Street Maintenance

Municipal Court

Parks and Forestry

Professional City Management

Public Information

Public Transportation

Entertainment & Festivals

Senior Center

Water & Sewer

Stormwater Management

Planning & Zoning

What is El Paso Water Company?

The City is the sole shareholder of El Paso Water Company. The City purchased El Paso Water Company in 1999.

Although El Paso Water Company is legally an independent entity from the City due to IRS regulations, El Paso functions as a division of the Public Works department. Billing services are provided by the City's Finance Department, and management has been integrated into City operations with its revenue functioning as an enterprise fund for the City.

This means that while the water company produces revenue, the revenue is tied to the expenditures necessary to provide the service. Beyond that, dividends are paid monthly to the City. Dividends are used to support the infrastructure requirements of the water distribution system.

The City Council acts as the Board of Directors. The Mayor serves as Chairperson. The Council President acts as Vice Chairperson. The City Manager serves as company President. The Public Works Director serves as Vice-President. The Finance Director serves as Treasurer. The City Clerk fulfills the Secretary function.

Community Statistical Overview

Derby Population (2013 U.S. Census Estimate): 23,047

2015 Assessed Valuation: \$189,400,000

2015 Taxation Profile

Total Property Tax Rate:	135.478 mills
City:	47.148 mills
Sedgwick County:	29.478 mills
USD 260 Derby Schools:	56.294 mills
State:	1.500 mills
El Paso Cemetery:	1.057 mills

Total Sales Tax Rate:	8.0%
State:	6.5%
County:	1.0%
City:	0.5%

2014 Ad Valorem Tax Levies for Surrounding Cities

Levies for 2015 Budgets

Total Levy Within City

Hutchinson	169
Emporia	159
Andover	157
Maize	156
Bel Aire	155
Valley Center	152
Newton	151
Goddard	149
Mulvane	136
Derby	135
Wichita	121

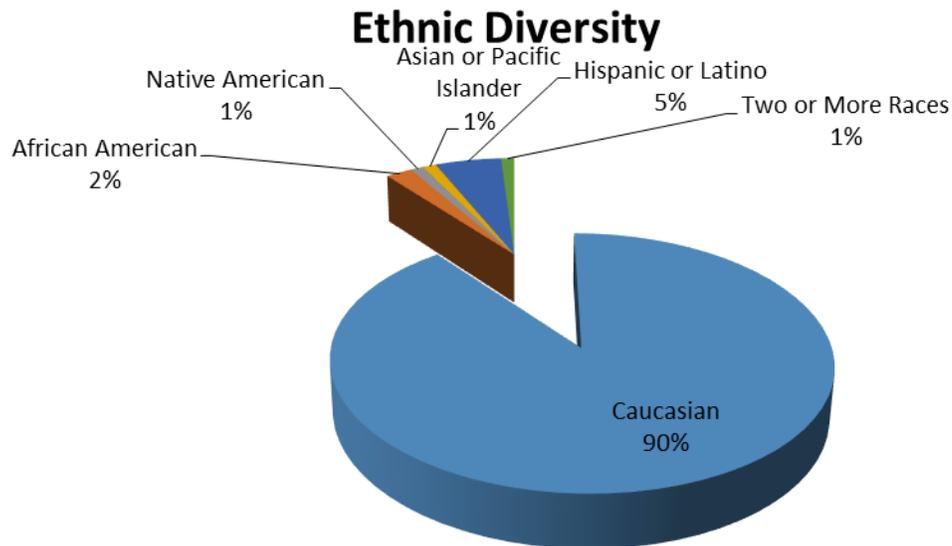
Total City Levy

Valley Center	55
Newton	52
Derby	47
Bel Aire	46
Hutchinson	43
Maize	43
Mulvane	42
Emporia	42
Andover	39
Goddard	33
Wichita	33

Resident Profile

Median Age (2013 U.S. Census Estimate): 35 years

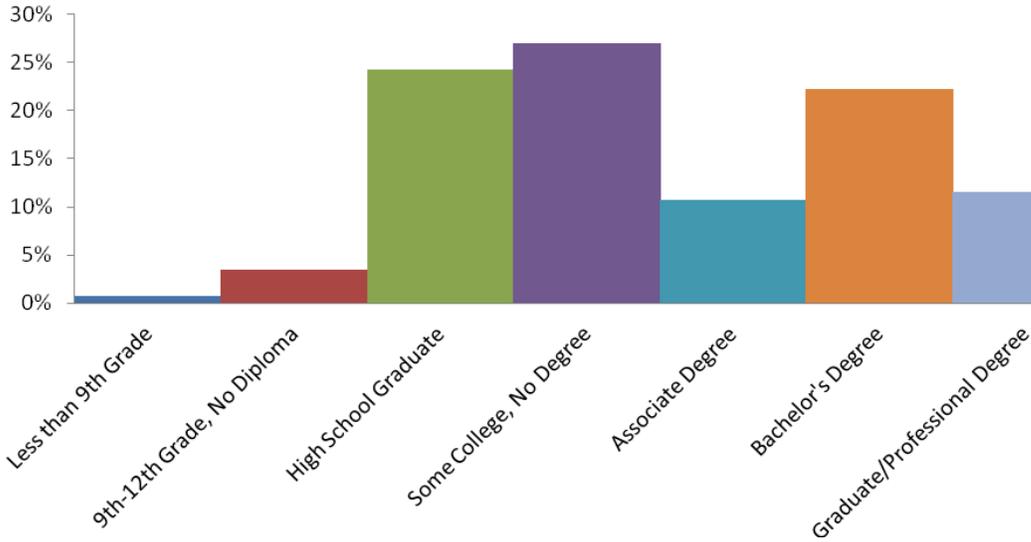
Median Family Income: \$65,721



Housing in Derby

Average Home Value (2014): \$149,700
 Average New Home Value (2014): \$202,927
 Housing Units (2014): 9,033

Educational Attainment



Elementary Schools: 8
 Public (6)
 Private (2)

Middle Schools: 4
 Public (2)
 Private (2)

High Schools: 1
 Public (1)

Universities (in vicinity): 19, including Wichita State University South Campus in Derby.

Business & Industry

Number of Businesses: 532
 Sedgwick County Unemployment: 4.8% (April 2015, KS Dept of Labor)

Top 10 Taxpayers

- 1 Derby Marketplace LC
- 2 Wal-Mart Real Estate Business Trust
- 3 The Greens at Derby
- 4 Dillons Companies
- 5 Kansas Gas & Electric - A Westar Energy Co.
- 6 Target Corp
- 7 Fairways at Derby, LP
- 8 Lowes Home Centers Inc.
- 9 Kohls
- 10 Kansas Gas Service – Division of Oneok

Top 10 Largest Employers

<i>Employers</i>	<i>Product/Service</i>	<i>All Employees (FTE)</i>
USD #260	Education	996
Walmart	Retail	318
Dillons	Retail	230
City of Derby	Government	180
Lowe’s Home Improvement	Retail	133
WalMart Financial Services	Retail Support	112
Derby Health & Rehabilitation, LLC	Healthcare	100
Derby Recreation Commission	Recreation/Fitness	99
Westview Manor	Skilled Nursing	80
Kohl’s	Retail	63

Transportation

Railway Service: Burlington Northern Santa Fe (BNSF)

Air Service: Eisenhower National (Wichita)

Distance to Major Highways:

Kansas Turnpike (I-35)	3 miles
I-135	4 miles
US 400/K-54	7 miles
K-15	0 miles (goes through Derby)

Summary of the Budget Process

The process and schedule that the City follows to prepare its annual budget complies with applicable statutes established by the State of Kansas. A professional budget process is essential to good public service. Such a process involves input by the public, intense preparations by staff, multi-level reviews by the City Council, and the opportunity for public review and feedback. The process and calendar of events leading up to adoption of this budget are as follows:

Revenue Estimates

December 2014 – March 2015

The Finance Department evaluates projections for non-tax revenues to be received in 2016. Staff considers both internal and external factors such as service expectations, new state/federal mandates, plans for legislative funding, and regional economic factors.

Governing Body Strategic Planning

April 2015

The governing body reviews the strategic plans of several key departments, reviews the city’s overall strategic planning, and updates its priority list. The council’s priority list influences where resources are allocated during the budget process.

Departmental Operating Budget Requests

April 2015

City departments prepare requests for budgets to maintain current service levels and add service enhancements addressing specific initiatives.

Long-term Planning**April 2015**

Departments prepare prioritized 5-year capital, vehicle and equipment plans. Departments also submit recommendations to amend the existing 2015 CIP, Vehicle Replacement, and Equipment Replacement Plans, if necessary. Public Works and Engineering staff update the eight-year Pavement Management Plan, giving consideration to changes in asphalt conditions that have occurred the past year. Finance staff develops a five-year cash flow projection for the General Fund and Special Street Fund.

Department Meetings**May 2015**

Finance staff compiles departmental requests and meets individually with departments concerning their requests. Based upon these meetings, the Finance Department makes recommendations to the City Manager on operating budgets, CIP, and equipment requests.

City Council Workshop**June 2015**

Department directors present their CIP and supplemental budget requests to the Council in a workshop format. The Council asks questions for understanding and advises the City Manager of areas of concern.

Citizen Comments**June - August 2015**

Citizens can view various preliminary budget documents online at www.derbyweb.com. After the City Council Budget Workshop in June, the budget workshop document is made available online and in the Derby Public Library. Citizens have several opportunities to address the Council in open meetings and through personal contacts about any concerns, requests, or questions.

City Manager's Recommended Budget**July 2015**

The City Manager presents the Council with her recommended 2016 budget and 2016 – 2020 Capital Improvement Plan. The document is online and available at the Derby Public Library

Derby Planning Commission Review**July 2015**

State law requires the planning commission to review the Capital Improvement Plan for consistency with the Comprehensive Plan.

Public Hearing and Final Adoption of 2016 Budget**August 2015**

A Public Hearing is held during a council meeting during which citizens may comment. The Council votes to approve the 2016 Budget and 2016-2020 Capital Improvement Plan.

Linking the Budget with the Strategic Plan

In 2006, the City held an aggressive public input effort called Vision 2016, offering several focus groups and town hall meetings. The goal was to collect public ideas and comments on Derby as it was then and as it should ideally be in the following ten years. The vision provided by citizens through these focus groups and town hall meetings gave staff and elected leaders direction for goal-setting, decision-making, and planning

processes. This includes the 2016 budget process. Each year, the City Council meets in a retreat setting to review and update its plan. In 2016, the city's comprehensive plan will be updated following a facilitated process of public engagement.

A key characteristic of a budget is to provide linkage with City goals or priorities. The City must be receptive to the needs of its citizenry and proactive in the management of growth, development, and revitalization to promote a safe and vibrant environment throughout the community. The following six goals represent areas of strategic importance, which must be addressed for Vision 2016 to continue to become a reality. These goals provide overall direction and serve as a basis for decisions during the budget process.

Each of the six goals set by the Council echo the public input from Vision 2016. Those goals and an update on each include:

1. Develop a marketing plan for the community.

This plan was completed in March 2009, and the following January, a Community Marketing Director was hired jointly with Derby Public Schools. Printed materials have begun to be updated, a community-wide mark of identification was developed, and a welcome center opened. An annual barbeque competition and fall festival began in September 2011, and enhanced focus was given to area Realtors to ensure quality information is provided to potential residents. In 2013, a Shop Derby campaign was launched as an annual effort to encourage shopping locally, and the City assumed full responsibility for the marketing director position.

2. Work to obtain All-America City status.

Criteria for the All-America City status were examined, and in 2010 the Council decided based on the relative cost/benefit to abandon this goal in favor of enhanced focus on Community Marketing efforts.

3. Update the 1999 Park Master Plan.

The Park Master Plan was updated in 2008. Staff are working with the Park Board as well as with our community partners, the Derby Recreation Commission and Derby Public Schools, to implement its recommendations. Of note is the 2011 purchase of prime property on Madison Avenue in the center of the city to re-develop as a park with significant event space, an accessible playground and splash pad. This new Central Park is under construction in 2015.

4. Plan for services to seniors, especially housing.

In 2009, the Derby Dash public transportation services were enhanced with expanded hours of operation. In 2011, the Senior Center was expanded with the remodel of the former library space, and the Senior Center also became the first to be accredited in the State of Kansas. Options for senior housing have expanded greatly with the opening of Derby Health & Rehab, Glen Carr House (memory care assisted living), Avita Senior Living (assisted living), and several

Strategic Plan

Adopted by the City Council on August 13, 2013

Our **VISION** is to be a community where dreams take root and thrive.

Our **MISSION** is to create vibrant neighborhoods, nurture a strong business community, and preserve beautiful green spaces.

Tradition, volunteerism, & partnerships:

Derby is built on rich traditions, volunteers committed to making Derby a great place to live, and the understanding that by working together as partners, more can be accomplished.

Healthy living: *Derby is committed to providing a clean environment, recreational facilities, and opportunities for community engagement.*

Education & recreation for all ages: *Derby supports our schools, library, community events, and opportunities for continued learning; provides superb recreational and senior facilities; and assists the recreation commission as it provides quality programs.*

Safety and stability: *Derby delivers police, fire, and rescue services to every part of the community. Good planning ensures stability in codes and community standards, as well as quality response to disasters.*

Stewardship of community assets: *Maintaining streets, parks, stormwater systems, and all public infrastructure is critical to keeping Derby an enjoyable place to live.*

Opportunities to thrive: *The City strives to assist residents and businesses in reaching their full potential.*

Sustainable growth: *Our long-term viability depends on the vitality of our business community and residential neighborhoods, and our quality air and reliable water supply.*

Civic engagement & leadership: *Derby has strong leaders willing to serve on civic boards and the City Council. As an important component of the Wichita metro area, Derbyites recognize the importance of involvement in the regional community and in the state of Kansas.*

Progressive thinking: *Derby's elected and appointed officials join the staff in continually seeking creative ways to enhance the community.*

Quality services equally available to all: *Derby provides facilities and services accessible to all residents.*

Professional management: *City staff approach their work in a transparent and professional manner, seek win-win solutions, and plan for the future.*

Our VALUES:



independent senior options. In 2015, construction of The Courtyards at the Oaks began to provide upscale patio homes on the golf course.

5. Develop and implement a Performance Measurement system for City services.

New performance measures were implemented in 2008, are presented to the Council and the public in an annual report, and are referenced in the annual budget document. Performance measures are evaluated and updated annually. The City uses these measures to evaluate processes and performance.

6. Ensure future growth is sustainable and respects Derby's history.

City staff ensures that capital improvement projects and equipment purchases stay within the guidelines of this goal. Decisions about bike paths, recreation improvements, streets, water, sewer and stormwater improvements are all made with financial & environmental sustainability in mind. Development and use of a five-year financial plan has helped the staff and council understand long-term effects of budgetary decisions and plan better for the future.

Strategic Planning

In 2007, the governing body overhauled the City's vision, mission, and values. The strategic planning process helped get the nine members of the governing body and the staff on the same page in terms of focusing energy and having a foundation for sorting out which new ideas are to be implemented. The plan is reviewed annually during a City Council retreat.

Since adopted, the mission, vision, and values of the City have been communicated to employees and the public using several types of media. This strategic plan forms the foundation of a quarterly process whereby the City Council approves a list of priorities for the City Manager and her staff to work on.

How do departmental goals link with overall city goals?

The City of Derby functions as a team and provides recognition for cross-departmental cooperative efforts. No department is a silo unto itself; each does its part to help the City achieve its strategic goals.

Are there some short-term goals to help guide the City?

The City Manager focuses operations around an evolving list of approximately 10 priorities as set by quarterly approval of the City Council. The City Manager gives the Council a quarterly progress report, and the Council affirms the content and ranking of the items. Department directors incorporate the cost of achieving these goals into their annual budgets.

City Council priorities, as updated May 27, 2015:

1. Madison Avenue Central Park & Warren Riverview Park Development
2. West End Redevelopment

3. Draft incentives for redevelopment in older parts of the city
4. Develop a plan for managing The Venue & other new park facilities available for rental
5. Update Zoning Code & Ordinance
6. Make plans to implement recommendations of the Spring Creek Watershed Study
7. Plan for services to seniors
8. Update Charter Ordinances to enhance transparency and ease of use
9. Review Nelson Drive and Red Powell intersection design

In addition, the El Paso Water Company has the following priorities:

1. Update water contract with Wichita to coincide with drought measures
2. Marketing of water assets
3. Assess policy options for drought-resistance of water conservation
4. Create a new water rebate program for turf conversion

Performance Measures

The City of Derby is committed to excellence in service delivery and customer service. Performance measures assist in benchmarking and continuous improvement; however, establishment of a sound, consistent performance measures program will be a long-term process. This involves adapting accounting practices and implementing additional processes for tracking and collecting information.

Objectives of the program are to:

- Provide a tool to assess how well municipal services are delivered.
- Improve the way we measure the efficiency (cost per unit) and effectiveness (quality) of local services.
- Strengthen local accountability to taxpayers and promote greater understanding of municipal responsibilities by the taxpayer.

Performance measurements represent critical, measurable areas that the City deems important based on history, citizen comments and management. In addition to providing the City with performance measures, the 360 Performance Program will continue to be crucial to Derby in its strategic planning and budgetary processes.

Financial Goals: Good Stewardship of Public Funds

The City of Derby carefully accounts for public funds, manages its finances wisely, and plans for adequate funding of services desired by the public. The City's financial goals are broad, fairly timeless statements of the financial position the City seeks to attain. The City's overall financial goals are:

- Deliver quality services efficiently in an affordable and cost-effective basis, providing full value for each tax dollar.
- Maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the City of Derby.

- Withstand local and regional economic shocks or natural disasters, adjust to changes in the service requirements of our community, and respond to changes in federal and state priorities in funding as they affect the City.
- Maintain a high credit rating to ensure the City's access to bond markets and provide assurance to taxpayers that the City government is well managed and financially sound.

These financial goals not only help the City enhance its financial health, but also enhance the image and credibility of the City with the public, bond rating agencies, and investors. The City achieves these goals through its strict adherence to financial management policies.

In November 2009, the City's first formal debt management policy was adopted. Pursuant to the policy, the City shall strive for the following benchmarks:

- 20% maximum Statutory Direct Debt as a percentage of Assessed Valuation. Statutory Direct Debt as a percentage of Assessed Valuation is calculated with each debt issue and included in the Official Statement of each offering. Revenue bonds and bonds issued for the following projects shall be excluded from this calculation: (1) stormwater or sanitary sewer projects, (2) municipal utilities, and (3) improvements to the intersections of streets and alleys. In no case shall this ratio exceed the 30% maximum prescribed by state law. Currently, in 2015, the City's ratio is 20.05%.
- Rapid amortization of total debt (all general obligation and revenue bonds) with the objective of at least 60% over 10 years. Currently, in 2015, the City's rate is 86.6%.

The City shall review and consider the effect that debt could have on the following:

- (1) Adherence to the Capital Improvement Plan.
- (2) Potential for increase in assessed valuation.
- (3) Potential for increase in sales tax revenue.
- (4) Mill levy required to service the Bond & Interest Fund annually.
- (5) Other factors as the City determines pertinent.

The ability to issue debt for capital improvements is very important to the City. In consultation with the City's financial advisor, the current debt capacity calculations and CIP projects are reviewed periodically. A discussion of the City's short-term and long-term debt financing in this document summarizes the impact of debt issuances on future debt capacity.

In March 2010, a fund balance policy established guidelines to determine the fund balances to be carried over at year-end as fund reserves. The policy requires 15% for the General Fund; the 2016 budget is 26.15%.

Basis of Budgeting & Accounting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues.

Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts reported. Governmental funds (General Fund, Special Revenue, Capital Projects and Expendable Trust), expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Available means collectable within the current period expected to be collected within 60 days after year end and be used to pay liabilities of the current period. Proprietary funds such as the City's enterprise funds (water, stormwater and wastewater) are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are obligated to the City.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this are interest on long-term obligations which are recognized when they are due. This exception is in conformity with generally accepted accounting principles.

Property tax revenues and sales tax receipts are considered measurable and available when collected and recognized as revenue at that time. Licenses, permits, fines, forfeitures, and other miscellaneous revenues are recorded when received in cash, because they are not measurable until they are received.

The City uses the modified accrual basis of accounting for all governmental funds other than Proprietary Funds. Under the modified accrual basis of accounting, revenues are recorded when subject to accrual, meaning when, they are both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For Proprietary Funds the accrual basis of accounting is used.

The City complies with provisions of Governmental Accounting Standards Board (GASB) Statement No. 34. Financial statements were first presented in this format in 2003. Statements focus on the government as a whole (government-wide) and the major individual funds. Since 2003, both perspectives (government-wide and major fund) broaden the basis for comparison (year-to-year or government to government) and enhance the City's accountability.

Basis of Budgeting

The City adopts an annual budget for the General Fund for which the level of expenditure may not legally exceed appropriations for each department or fund classified in the

following categories: Personnel, Commodities, Contractual services, Capital outlays, and Debt service.

Proposed expenditure appropriations for all operations of the City are prepared under the direction of the City Manager. The City Council may increase, decrease, or reject any item in the budget submitted by the City Manager, taking into consideration the recommendation of the City Manager.

Governmental funds (General Fund, Special Revenue and Capital Projects), expendable trust funds and agency funds are budgeted and reported on a modified accrual basis of accounting.

Proprietary funds such as the City's enterprise funds (water, stormwater and wastewater) are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are obligated to the City

Each year the Finance Department projects revenues (income) for the upcoming year and projects revenues for the ensuing budget year as a part of the long-range financial plan. The first year is used as the basis for the annual operating budget.

The annual operating budget balances operating expenditures with operating revenues, provides for adequate funding for maintenance of equipment, and provides for all costs of personnel. The City's fiscal year runs from January 1 to December 31.

Non-budgeted funds

Kansas statutes require that all money raised by taxation and from all other revenue sources for the ensuing fiscal year be appropriated or designated. This requirement does not allow for any non-appropriated (undesignated) fund balance on a budgetary basis. However, the law does permit an appropriation for unspecified purposes not to exceed 10% of the total amount of the budget. This practice follows principles of sound fiscal management and provides the opportunity to maintain appropriate fund balance reserves.

In addition, certain funds appear in the City's audited financial statements that do not appear in the budget. The City initiates numerous capital projects primarily related to infrastructure, sewers, streets, and drainage. These expenditures are paid through special assessments from property owners and/or bond proceeds. Each of these funds is specifically spelled out, reviewed by bond counsel and voted on by the City Council. These obligations are not subject to change or negotiation, so they are not included in the budget.

Which funds are appropriated?

All city funds are subject to the budget law and must be included in the budget document. City of Derby funds are appropriated except for capital projects governed by KSA 12-6816, Equipment reserve, CIP reserve and Law Enforcement Trust Fund.

What is a “Mill Levy?”

A mill is \$1 of tax for every \$1,000 of assessed value on real and personal property. The mill levy is recalculated every year and is based on the amount of property tax dollars needed to finance the City’s budget.

After the budget is adopted by the governing body, the City is required by the state to file the proper budget forms with the county clerk. These forms demonstrate compliance with tax limitation legislation.

The County Clerk calculates the annual mill levy by dividing the total revenue to be obtained from ad valorem taxes for each fund by the total assessed value located in a specific jurisdiction. Fund levies are aggregated to determine the total mill levy for a jurisdiction.

The County Treasurer then mails tax statements to property owners. One-half of the total tax bill is due in December, and the balance is due in May of the next year.

Taxes are levied in the previous year to finance the current budget. For example, 2015 taxes are used to finance the 2016 budget.

What is assessed value?

The assessed (or taxable) value of property is a percentage of the property’s appraised fair market value. The 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. The following calculation is used to establish the assessed valuation.

Real Estate

Residential: Multi-family, urban or rural	11.5%
Agricultural: Value based on use or production	30.0%

Vacant lots:	12.0%
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Commercial: For industrial purposes, and buildings and improvements to agricultural land	25.0%
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Personal Property

Residential: Mobile Homes	11.5%
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Mineral Leases: Oil production over 5 barrels/day and natural gas production under 100 mcf/day	25.0%
--	-------

Public Utility: Inventory, except railroad	33.0%
--	-------

Commercial and Industrial machinery, less depreciation	25.0%
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Farm machinery, merchant/manufacturer inventories, and livestock	Exempt
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Statutory Budget Requirements

Kansas statutes require that an annual operating budget be adopted for the general fund, special revenue funds (unless exempted by a specific statute), debt service funds, and enterprise funds. Statute requires the budget to *balance*, meaning that estimated expenditures equal estimated revenues.

All budgets are prepared using the modified accrual basis further modified by the encumbrance method of accounting – that is, commitments evidenced by documents such as purchase orders and contracts in addition to disbursements and accounts payable are all recorded as expenditures although the actual funds have yet to be released to the billing source.

Furthermore, the statutes provide for the following sequence and timetable in adoption of budgets:

- a. Preparation of budget for the succeeding calendar year on or before August 1st of each year.
- b. Publication of proposed budget on or before August 5th of each year.
- c. A minimum of 10 days notice of public hearing, published in official newspaper, on or before August 5th of each year.
- d. Public hearing on or before August 15th of each year.
- e. Adoption of final budget on or before August 25th of each year.

Amending the Budget

Supplemental appropriations and transfer among budget categories occasionally modify original appropriations. In order to amend the budget, the proposed amendment must appear in the official City newspaper at least 10 days prior to a public hearing.

Citizens also may address the City Council prior to the hearing. After the hearing the Council may then vote to amend the budget. Approved amendments are then submitted to the Kansas Division of Accounts & Reports for record.

Public Participation

All budget meetings and City Council meetings are open to the public and are advertised as such.

Citizen participation in local government need not be limited to the budget process. It is the right of all citizens to participate in the governing organizations that affect them. Among other avenues, citizens may wish to become involved through their elected representative(s), by attending public meetings, or by giving input, serving on an advisory board, committee, or the governing body.

Funds

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into two categories:

government funds and proprietary funds. A description of each fund is located in the Financial Management section of this budget.

Government Funds

Most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. The governmental funds balance provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future on the City's programs.

Proprietary Funds

Services for which the City charges customers a fee are generally reported in proprietary funds. The wastewater, wastewater CIP, water and stormwater funds comprise the proprietary funds for the City of Derby.

Financial Policies

Balanced Budget

Policy: As required by statute, the City will adopt a balanced budget.

A balanced budget is defined as when a government's total revenues equal its total outlays in a fiscal year. State law requires all local governments to operate with a balanced budget for funds that levy a tax. The City of Derby's 2016 budget is a balanced budget for all City funds, including those that do not levy a tax, except the water fund which has debt service and reserve accounts in conjunction with outstanding bond issues which are exempt from budget law, and expenses are not anticipated.

Governmental Accounting Standards Board (GASB)

Policy: Derby will comply with GASB Statement No. 68.

The City of Derby will begin compliance with this new rule for the 2016 budget. GASB 68 states that the City must recognize its net pension liability which consists of a portion of the Kansas Public Employers Retirement System (KPERs) liability.

Policy: Derby will comply with GASB Statement No. 54.

The City of Derby began compliance with the new fund balance reporting standards in 2011. Compliance required additional disclosures for fund balance in the 2011 Comprehensive Annual Financial Report.

Policy: Derby will comply with GASB Statement No. 34.

Beginning in 2003, the City changed its accounting policy related to financial statement presentation to comply with provisions of GASB 34. The primary accounting change was capitalization of all capital assets and recording depreciation therein and recording long-term debt obligations. The statements focus on the government as a whole (government-wide) and the major individual funds.

Capitalization Threshold

Policy: Capital Assets include a capitalization threshold of \$1,000 for equipment and \$25,000 for buildings and structures.

An extensive database of equipment inventory is maintained for insurance and control purposes and to comply with GASB 34.

Reserves Management

Policy: General Fund cash balance should be at least 15% of expenditures (City Council Resolution 3-2010).

A healthy fund balance is maintained, usually well above the 15% amount required by city council policy. A slower than anticipated growth in the tax base or a prolonged economic downturn may result in use of this General Fund balance in the future.

Debt Management

Policy: Stay below 20% of non-exempt debt (City Council Resolution 2-2012).

This is a challenging goal for a community growing as fast as Derby, because the City assumes debt for construction of infrastructure for residential additions. A positive implication is that a large part of Derby's current debt is offset by special assessments on private property owners. Statutorily, the State of Kansas requires municipalities to stay below 30% of assessed valuation on non-exempt debt.

In 2013, voters approved a half-cent citywide retail sales tax initiative, the Derby Difference Sales Tax. This sales tax became effective January 1, 2015 and will be used for operations for the library and Fire & Rescue Department as well as to service debt for new parks. Issuance of bonds for Central Park has resulted in this ratio (20.76%) exceeding the 20% threshold, but due to a rapid repayment schedule, the ratio is expected to fall.

Cash Purchase

Policy: Purchase of large capital equipment with cash is preferred.

In 2005, the Council gave direction to staff that it would like to see Derby pay outright for large pieces of capital equipment to reduce interest costs. Previously, Derby had typically purchased large capital equipment with a lease-purchase arrangement rather than purchasing outright. The purpose of this practice was to keep more cash liquid in the event of unplanned circumstances, and cash in reserve was earning a lower interest rate than the rate the city would pay in a lease-purchase arrangement.

Investment Management

Policy: In process

City staff is in process of developing an investment policy to be considered by the City Council for adoption. The policy will formalize investment procedures and strategies that are guided by state statutes. Completion is anticipated in 2016.

Derby Financial Practices

The values relied upon in preparing this budget were *stewardship* and *prudent debt management*. Good stewardship by a public entity means using tax dollars in fair,

equitable, and efficient ways. We must examine: Is the City charging fees at fair and appropriate levels to cover costs? Are we taking care of our assets? Above all, stewardship is about treating public tax revenue with the same conscientiousness as if it were the money of our own personal households. At its core, this is the role of a public servant.

Prudent debt management also means ensuring that debt for public projects is issued only when appropriate. Debt should ideally be issued only for projects with benefit to future residents. As residents of the future use the services, residents of the future should incur the debt service responsibility. Likewise, it is fair and appropriate to pay cash for those projects and assets that are of immediate benefit to current residents.

These values reflect community values of fairness in taxation and good stewardship of resources. In combination with other policies, these values encourage new development to pay for itself – benefiting everyone.

In the process of providing quality financial services for the City of Derby, staff will:

- Provide accurate and timely financial information to the City Manager and City Council.
- Follow generally accepted accounting principles.
- Ensure the purchasing and bid process is open and fair and provides all interested vendors an opportunity to participate.
- Ensure the City purchases quality and correct products and services at the best possible price and that they are delivered in a timely manner.
- Ensure the City is in compliance with all local, state, and federal regulations in regards to financial management.
- Gather information necessary to provide accurate revenue and expenditure forecasts for the budget process.
- Coordinate the City budget process including the Capital Improvement Plan.
- Coordinate City debt management in cooperation with bond counsel to stay within established debt limits and maintain the City's ability to finance needed projects.
- Manage cash to provide the City with adequate liquid assets in the event of an emergency.
- Maximize investment income to the greatest extent possible while focusing on low-risk financial instruments.
- Provide quality payroll and benefit services for all City employees.
- Promptly pay authorized invoices.
- Work with insurance providers to manage claims against the City and protect City assets.
- Promote a low-risk service environment by promoting safety and wellness awareness.

City of Derby
2016 Budget Process Timetable

Jan. 12-15: Directors receive 2016 budget forms and instructions.

Jan. 26: *Budget Kick-off*
City Manager and Director of Finance review 2016 budget goals and priorities.

Feb.-May: Research cost reduction measures, monitor state legislative process, and develop revenue estimates for 2015 and 2016.

February: Directors return budget worksheets and narratives.

Feb 5: Directors return CIP requests to Budget Analyst. Changes to the approved CIP require a narrative explanation.

Feb 12: Directors return requests to amend the Vehicle Replacement Plan and Equipment Replacement Plan to Budget Analyst.

Feb 19: Directors return supplemental requests for personnel, programs and capital equipment to Finance Department.

Feb. 9-Mar 6: Finance staff prepares preliminary operating budgets and compiles supplemental requests. Directors meet individually with Finance Department to review budget worksheets and supplemental requests; ask questions; and make clarifications.

Mar 16-Apr 17: Directors meet with City Manager to discuss needs and recommendations.

May 20: Management Team meets to discuss supplemental requests and CIP Workshop items.

May 29: Deliver departmental budget request notebook to City Council and post on Derbyweb.com.

June 2: City Council workshop.

June 9: Council receives citizen comments on the 2016 Budget in the Public Forum.

June 16: Estimates received from County Treasurer of miscellaneous taxes.

June 23: Council receives citizen comments on the 2016 Budget in the Public Forum.

July 1: Estimate received from County Treasurer of the 2015 assessed valuation for the 2016 budget.

July 9: Deliver City Manager's Recommended Budget to City Council.

July 14: City Manager presents recommended Budget at City Council Meeting. Council receives citizen comments on the 2016 Budget. City Council votes to authorize publication of Notice of Budget Hearing (must have time to post Notice in paper for ten days prior to hearing; this allows citizens time to state their issues).

July 16: Planning Commission reviews CIP.

July 24: Submit Notice of Budget Hearing to *Derby Informer* for publication.

July 29: Publish Notice of Budget Hearing in *Derby Informer* (allows for ten days in paper prior to public hearing).

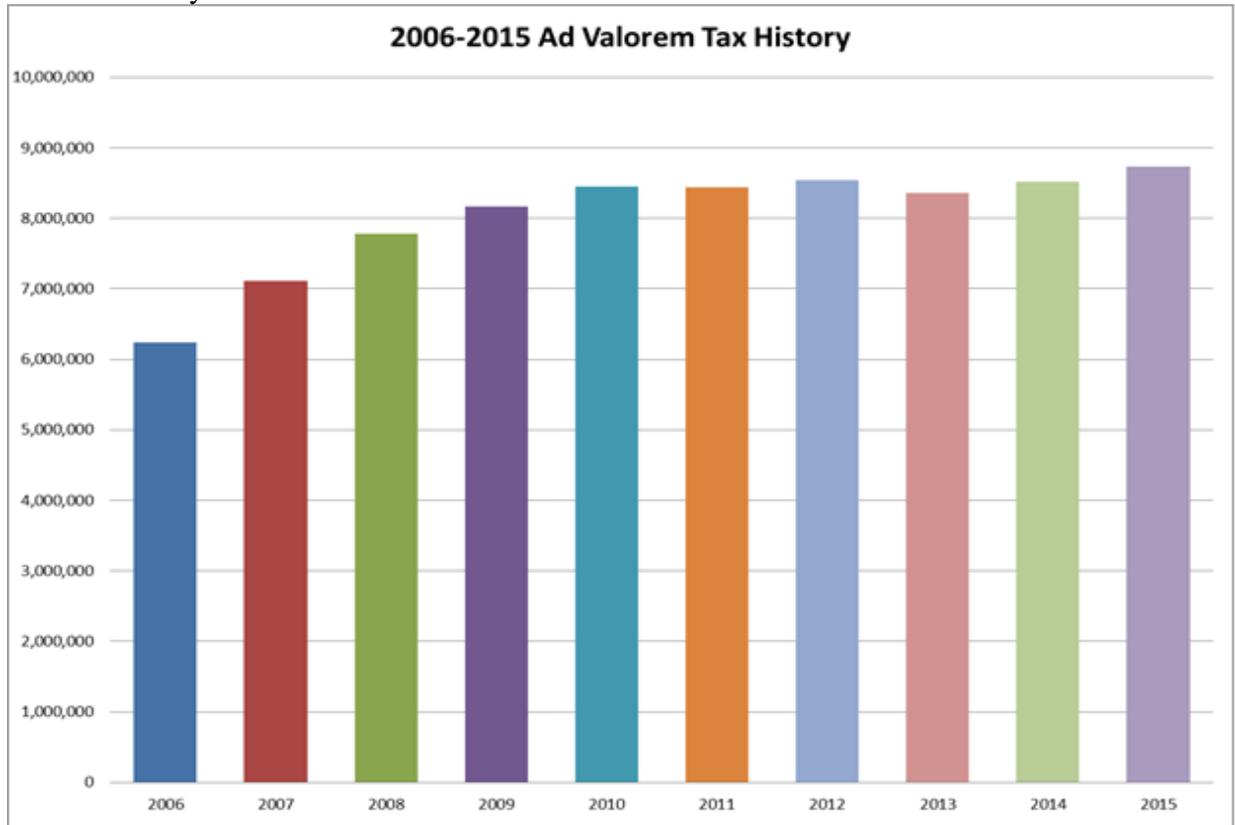
August 11: Council conducts public hearing and adopts budget & CIP (per state law, August 15 is last day hearing can be held).

August 25: Deadline to file adopted budget with the County Clerk (approved budget must be submitted by this date).

NOTE: All dates in 2015

Budget Facts

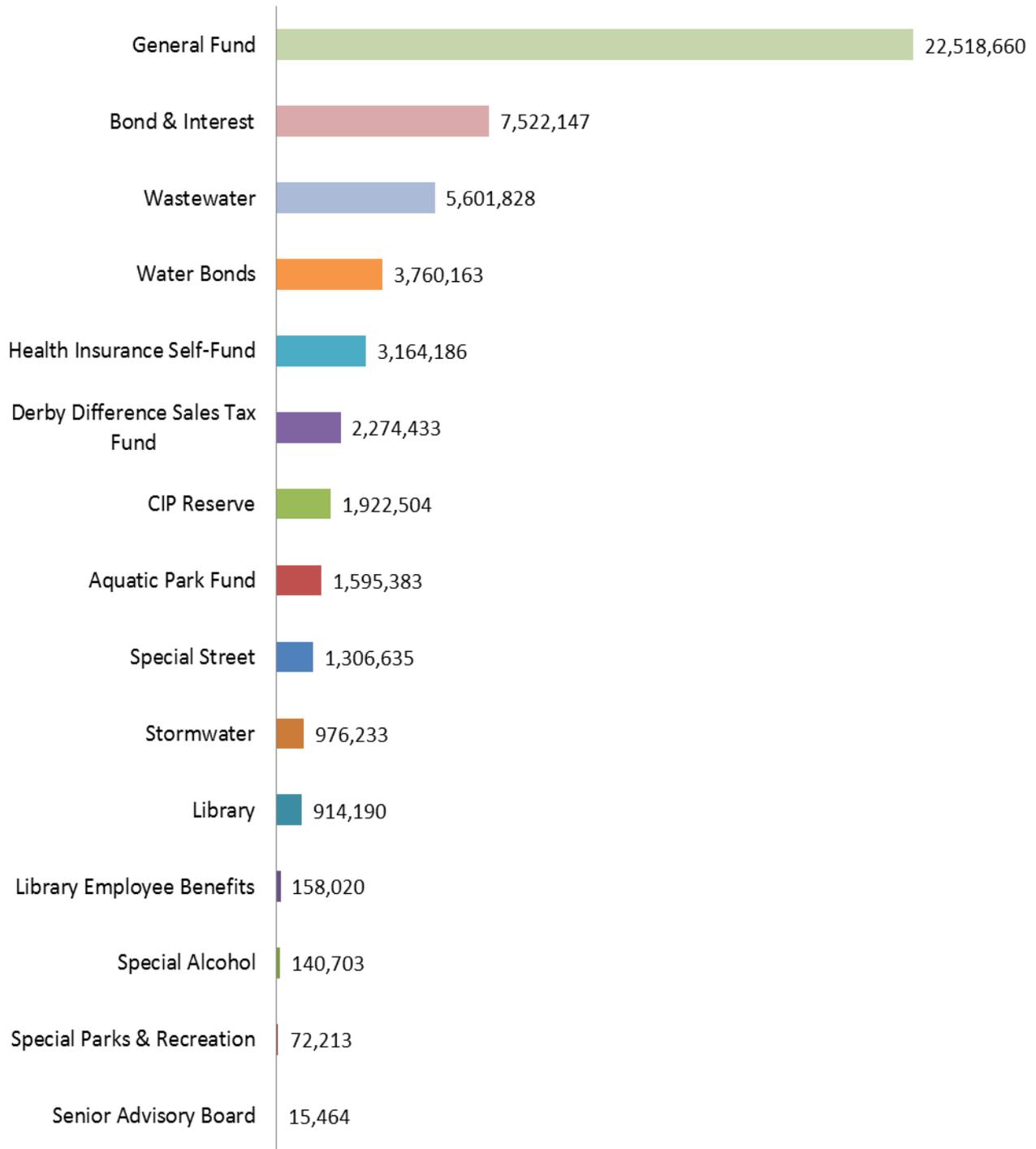
2015 Assessed Valuation	\$189,400,000
2014 Assessed Valuation	\$185,228,486
% increase from 2014	2.25%
Ad Valorem Tax Levy 2015	\$8,911,689
Ad Valorem Tax Levy 2014	\$8,733,258
Difference in Property Tax Levied	\$178,431
% Difference in Property Tax Levied	2.0%
2015 Mill Levy	47.052
2014 Mill Levy	47.149



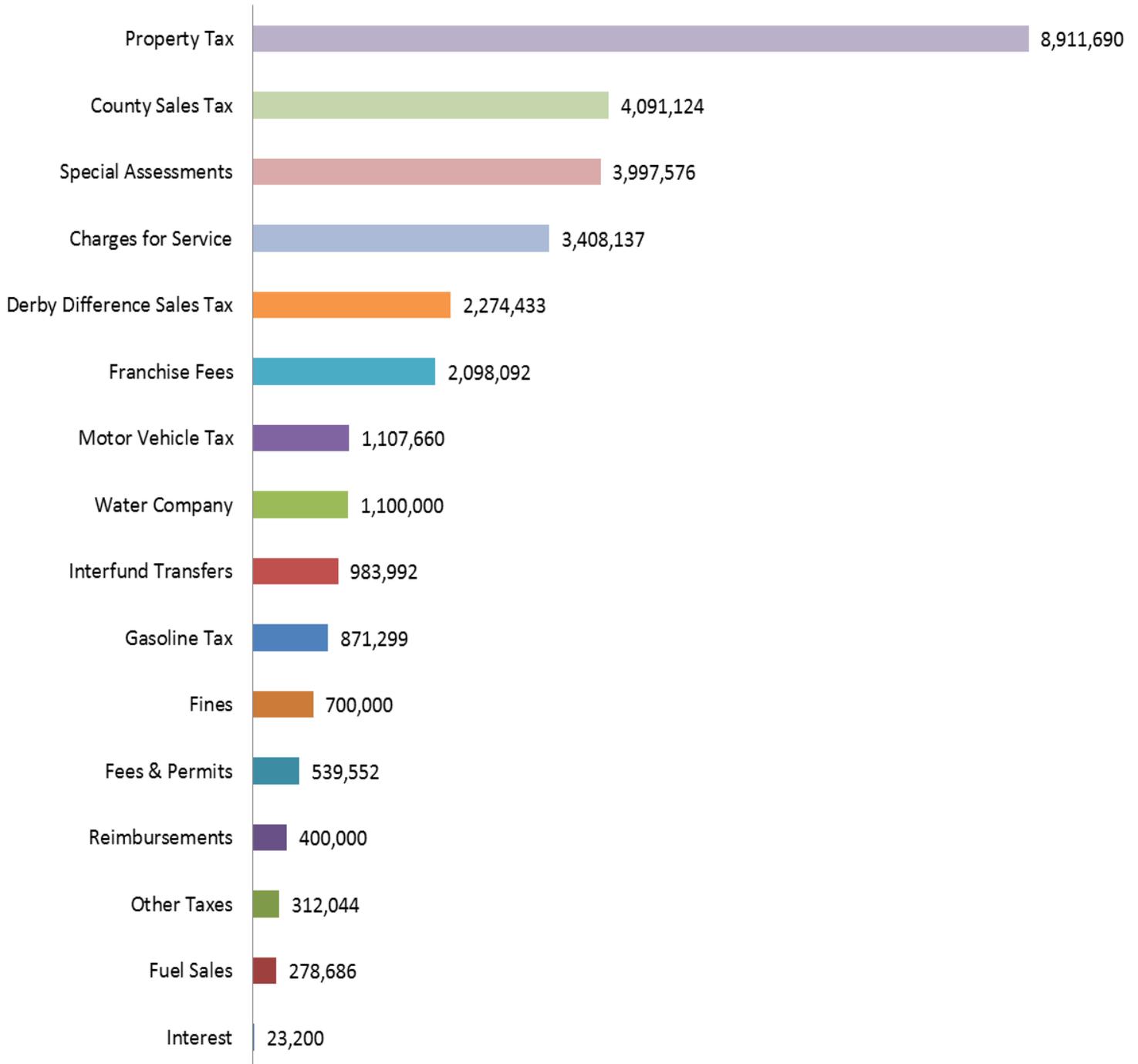
General Fund Revenue									
Sources	Line #	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
Ad valorem tax	4000	6,171,504	6,145,609	5,849,379	5,849,379	6,412,384	-5%	10%	Increase in 2016 due to Bond and Interest levy reduction.
Motor vehicle tax	4030	796,157	841,365	820,953	820,953	784,509	-2%	-4%	Based off County Treasurer's Estimate
Rental car excise tax	4035	10,558	11,763	10,400	10,400	10,400	-12%	0%	Based off County Treasurer's Estimate
Delinquent tax	4040	76,647	64,875	75,700	70,275	70,275	8%	0%	
RV tax	4045	6,279	7,115	6,469	6,469	6,611	-9%	2%	Based off County Treasurer's Estimate
16/20M vehicle tax	4046	1,578	1,629	1,491	1,491	944	-8%	-37%	Based off County Treasurer's Estimate
KCOVERS - Commercial Motor Vehicle	4047	-	4,777	-	4,777	4,610	0%	-3%	Preliminary based upon actuals.
Watercraft Tax	4048	-	-	-	4,038	4,038	100%	0%	
Carryover	4050	5,967,369	6,057,203	5,819,504	6,905,309	6,197,149	14%	-10%	Required by policy
Wellness Program Reimbursement	4070	-	29,423	30,000	30,000	30,000	2%	0%	
Local sales tax	4141	3,701,181	3,837,647	3,952,980	3,971,965	4,091,124	3.5%	3%	1% County-wide
State: City connecting links	4151	25,399	25,416	25,416	25,416	25,416	0%	0%	K-15 maintenance
Alcohol tax	4161	54,366	57,997	57,494	57,997	59,269	0%	2%	State alcohol tax on bars, restaurants and caterers
Business Registrations	4201	10,870	9,585	11,000	11,000	11,000	15%	0%	
Building Trades/Licenses	4202	84,480	55,580	84,480	84,480	56,000	52%	-34%	2015 is the biennial year for license renewals.
Pet Licenses	4203	3,780	3,540	3,200	3,200	3,200	-10%	0%	
False Alarm Fees	4206	2,675	2,635	2,550	2,550	2,550	-3%	0%	
Fireworks Stand Permit	4208	64,000	64,000	64,000	64,000	64,000	0%	0%	
Funeral Escort Fee	4210	2,400	2,750	2,400	2,400	2,400	-13%	0%	
Bldg trades permits	4212	304,496	271,855	230,000	230,000	230,000	-15%	0%	2013 and 2014 were high due to school district projects.
Occupancy permits	4213	3,575	3,550	4,290	4,290	4,290	21%	0%	
Franchise--electric	4222	936,063	1,030,734	1,063,104	1,082,270	1,093,093	5%	1%	Projected rate increases in 2015R and 2016.
Franchise--telephone	4223	129,449	125,626	132,051	132,051	133,372	5%	1%	Projected rate increases in 2015R and 2016.
Franchise--gas	4224	316,699	354,817	353,215	311,751	321,104	-12%	3%	Projected rate increase in 2016.
Franchise--water	4225	166,160	191,985	191,230	210,799	226,609	10%	8%	2015R based off 9.8% rate increase and 2016 based off 7.5% rate increase due to Wichita water purchase.
Franchise--video	4226	249,224	251,205	249,147	253,717	256,254	1%	1%	
Franchise - trash & recycling	4227	64,882	66,327	66,377	66,990	67,660	1%	1%	
Police reports (copies)	4323	3,355	3,340	3,500	3,500	3,500	5%	0%	
Zoning/Land Use Fees	4352	7,949	11,038	6,080	6,080	6,080	-45%	0%	2014 high due to increased residential growth (The Oaks).
NLC Service Line Warranty	4374	3,038	7,392	7,800	7,123	7,124	-4%	0%	
Lot Split Application Fee	4353	-	-	500	500	500	100%	0%	
Interest income	4502	37,010	10,702	28,000	12,500	12,500	17%	0%	Low interest rates, yet higher reserve in 2015
Other	4600	26,514	52,356	26,500	26,500	26,500	-49%	0%	
Reimbursements	4610	6,984	202,553	230,000	200,000	200,000	-1%	0%	
Reimbursement-Cap Proj	4611	350,000	350,000	350,000	350,000	350,000	0%	0%	
Rent	4612	18,600	9,800	9,600	9,600	9,600	-2%	0%	El Paso office rent only in 2015 and 2016.
Plan Review Fees	4635	101,272	56,130	60,000	60,000	60,000	7%	0%	
Sr Center County Grant	4700	115,000	115,000	115,000	115,000	115,000	0%	0%	
Transportation Services ₁		59,084	59,263	40,000	58,909	58,909	-1%	0%	
Senior Services Activities ₁		33,833	38,321	24,000	41,000	46,000	7%	12%	
Reimbursables ₁		211,527	196,063	200,000	200,000	230,000	2%	15%	
Park Revenues ₁		31,767	35,032	20,000	20,000	30,000	-43%	50%	2013 and 2014 include veterans memorial donation; no large projects in 2015 and 2016; Madison Avenue Central Park revenue in 2016
Holiday Light Donations ₁		2,000	-	-	-	-	0%	0%	
Insurance recovery ₁		42,479	31,626	42,000	42,000	42,000	33%	0%	
Court Fee and Fines ₁		475,793	789,685	700,000	700,000	700,000	-11%	0%	2013 and 2014 revenue included receivable adjustment.
Transient Guest Tax		92,840	97,768	130,000	130,000	130,000	33%	0%	Rate increased from 6% to 8% in 2015.
Fuel payments/reimbursements ₁		266,107	252,776	290,500	265,415	278,686	5%	5%	Reduced revenue projections based upon decreased fuel prices.
Community Marketing ₁		29,558	35,141	27,000	39,500	44,000	12%	11%	BBQ and Shop Derby fees and sponsorships
Grand Total		21,064,501	21,872,992	21,417,310	22,505,595	22,518,660	3%	0%	

₁ Includes revenues from multiple lines

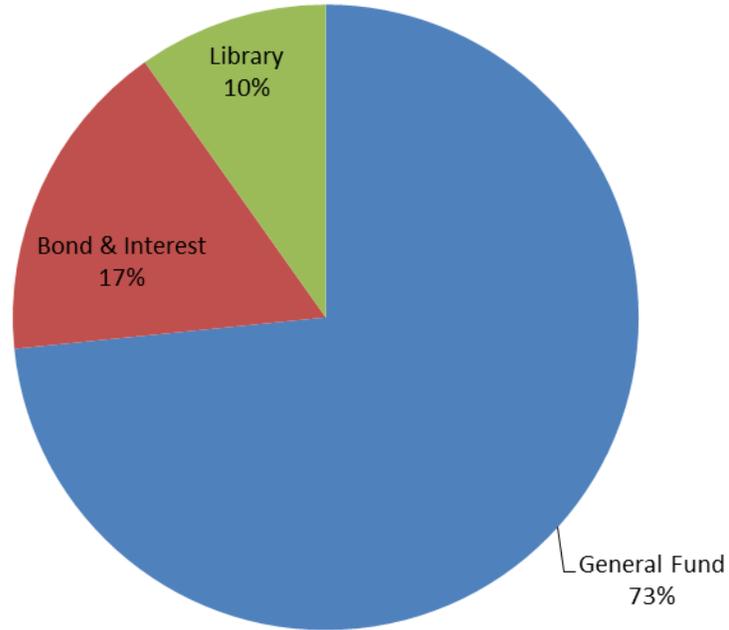
2016 Revenue by Fund



2016 Revenue Sources (all funds)

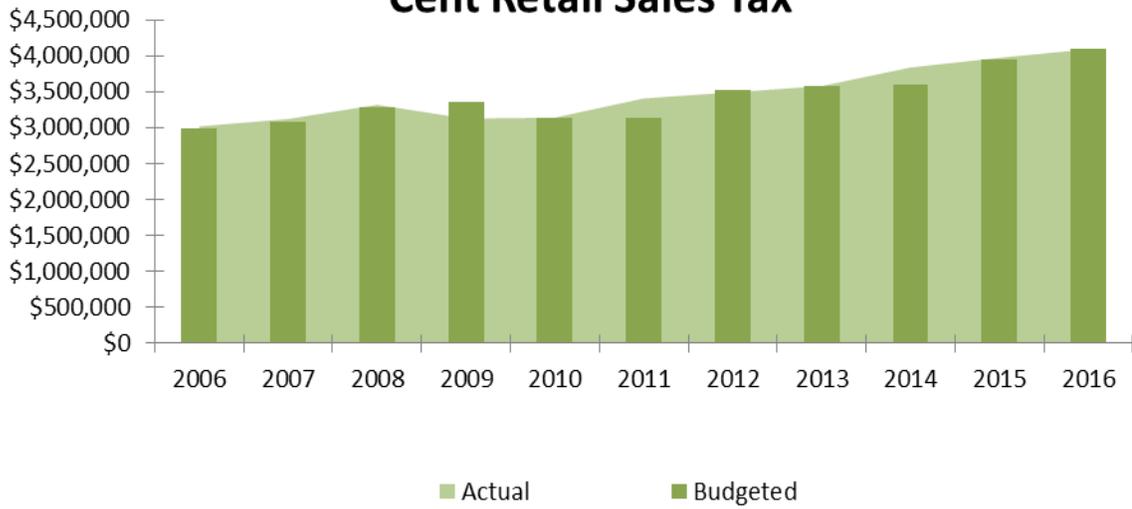


2015 Projected Mill Levy

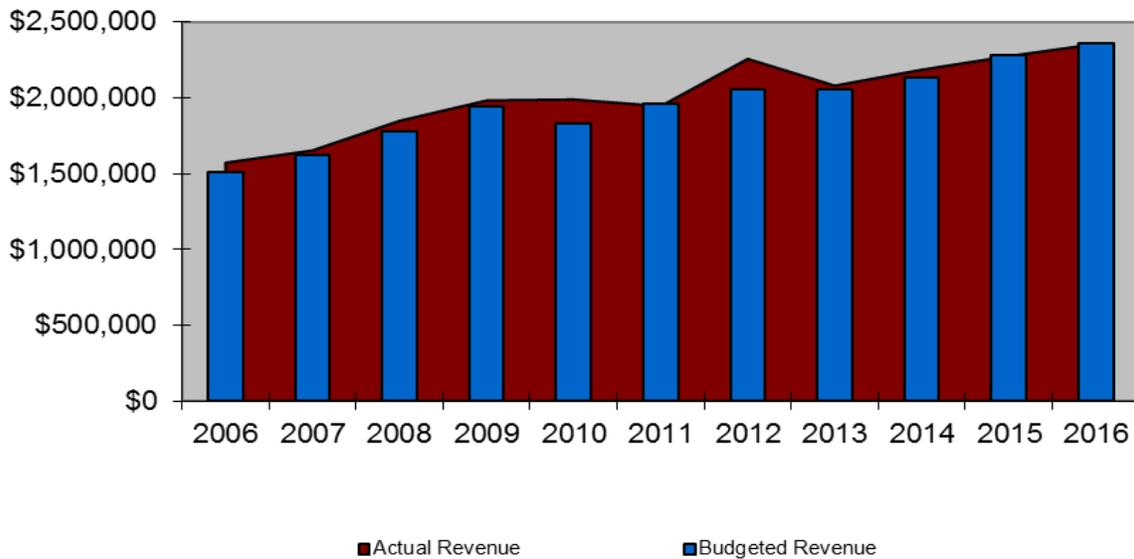


Fund	Taxes Levied	Mill Levy
General	\$6,540,632	34.533
Bond & Interest	\$1,496,996	7.904
Library	\$874,061	4.615
Total	\$8,911,689	47.052

Derby's Share of County One-Cent Retail Sales Tax



Derby's 1/2 Cent Retail Sales Tax



Note: Aquatic Park Sales Tax prior to 2009. Library Sales Tax 2010-2014. Derby Difference Sales Tax (Parks, Library and Fire) 2015-2024.

Revenue Projection Assumptions

- **Property Tax.** Gross property tax revenue is expected to increase 2.0% in 2016 from \$8,733,258 in 2015 to \$8,911,690 in 2016. This budget uses a projected mill levy of 47.052 mills, which is slightly lower than the 2015 budget but equal to the 2014 budget. The assessed valuation as of July 1, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue.
- **Fund Balance.** Beginning fund balance, which is essentially the cash carryover from the prior year, for all funds decreased from \$26,075,511 in 2015, to a projected \$18,181,205 in 2016. The decrease in the fund balance is due to an increase in planned capital expenditures in 2015 including planned expenditures in the Capital Improvement Plan.
- **Special Assessments.** Budgeted special assessments are estimated to decrease slightly from \$4,082,737 to \$3,997,576. Assessments are levied to pay for infrastructure in developing areas throughout the city. The Finance Department tracks outstanding assessment issues and compares with estimates provided by the County Clerk.
- **Sales Tax.** Derby receives sales tax revenue from two different levies, a Sedgwick County one-cent sales tax and a Derby city-wide half-cent sales tax known as the Derby Difference Sales Tax. Graphs of the ten-year trend can be found on the previous page. A combination of factors is used in developing estimates for sales tax revenue. The primary factor affecting sales tax revenue projections is the effect of the economy on consumer spending. County-wide sales tax revenue in the General Fund is estimated to increase 3% from \$3,971,965 budgeted in 2015 to \$4,091,124 budgeted in 2016.

In 2013, Derby citizens voted to establish a ten-year sales tax in 2015. The Derby Difference Sales Tax is a half-cent tax that replaced the half-cent Library Sales Tax, in effect from 2010 to 2014, which paid for construction of the new library and certain operating expenses. The Derby Difference Sales Tax began on January 1, 2015 and is funding new parks and supplementing operating costs for the Library and Fire and Rescue Department.
- **Fines and Forfeitures.** The majority of this revenue comes from Municipal Court services. Total court cases usually rise each year partially as a result of increased population and commercial businesses but mostly are a reflection of how many police officer positions are filled during the year. Staff estimates relatively flat fines and forfeitures totaling \$700,000 in 2016.
- **Franchise Fees.** Staff develops estimates of franchise fees based on trends from current receipts and projected changes to corresponding utility rates. Total franchise fees are expected to increase slightly to a total of \$2,098,092.
- **Building Trades Permits.** Revenues in 2014 were slightly less than 2013 due to construction and remodeling of several area schools in 2013. Staff estimates building permit revenue will adjust to normal growth in 2015 and 2016.

The fee resolution is updated each year but with only minor adjustments to fees, so permit revenue is primarily sensitive to the volume of building activity.

Building permits are issued to qualified individuals and companies to do repairs, remodels, new construction or demolitions. The cost of permits is based on the estimated cost of the project or a set fee, depending on the type of project. The bulk of permit revenue is from building permits. All construction in the city must be issued a permit based on the cost of construction.

License revenue accrues from the City's regulation of certain activities. A person or organization pays a license fee to engage in the activity for a specified period. There are also fees for business licenses, pet licenses and specialized services. The most common licenses and permits are electrical and plumbing. A complete fee structure is available in the Municipal Code on the city's website at www.derbyweb.com.

Revenues are shown in graph format in the Financial Management section of the budget. These charts should help readers understand where revenue comes from and how it is applied to the budget.

Expenditures Projection Assumptions

- **Staffing.** City staffing (including library) will increase from 184 to 187 full-time employees and from 47 to 49 part-time employees in 2016. After the 2015 budget was adopted, the City added a part-time city attorney, 3 part-time firefighters, an assistant to the city manager and a school resource officer and removed the assistant city manager position. In 2016, a senior groundskeeper, groundskeeper and building inspector will be added. The Library continues to have 10 full-time and 17 part-time positions, even though one position was converted to an event coordinator in 2015.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are budgeted to increase 5% in 2016 due to increasing costs for service and building up a reserve fund for payment of claims.
- **Maintenance and Operations Costs.** The City is continually adding and maintaining new streets, sewer lines, park land and other infrastructure. This requires additional materials and supplies to provide maintenance.
- **Fuel Costs.** Fuel costs in the 2016 budget are expected to remain steady with 2015 levels.
- **Equipment.** For 2016, the City continued the five-year replacement plan for critical equipment, including vehicles. Projecting replacement costs for five years helps plan for future expenses more accurately.
- **Capital Projects.** The Capital Improvement Plan includes several large projects including completing construction of Central Park in 2015, construction of Madison Avenue from Derby High School to High Park in 2016 and creation of Warren Riverview Park in 2016.

Five-Year Financial Plan

The financial plan, a summary of which is presented on the next several pages, includes a report of the 2012-2014 actual expenditures, 2015 revised budget, 2016 proposed budget, and a forecast of revenues and expenditures through 2020.

The plan comprised of the General Fund and Special Street Fund, which record most of the operating activity for the City, other than the water, wastewater, and stormwater management activity in utility funds.

Revenue Assumptions

Property Taxes

Revenue from property taxes is expected to grow slightly. Assumptions include a uniform delinquency rate and steady but small growth in assessed valuations. The projection is a 2% increase in 2016 and 2% each year thereafter.

Sales Taxes

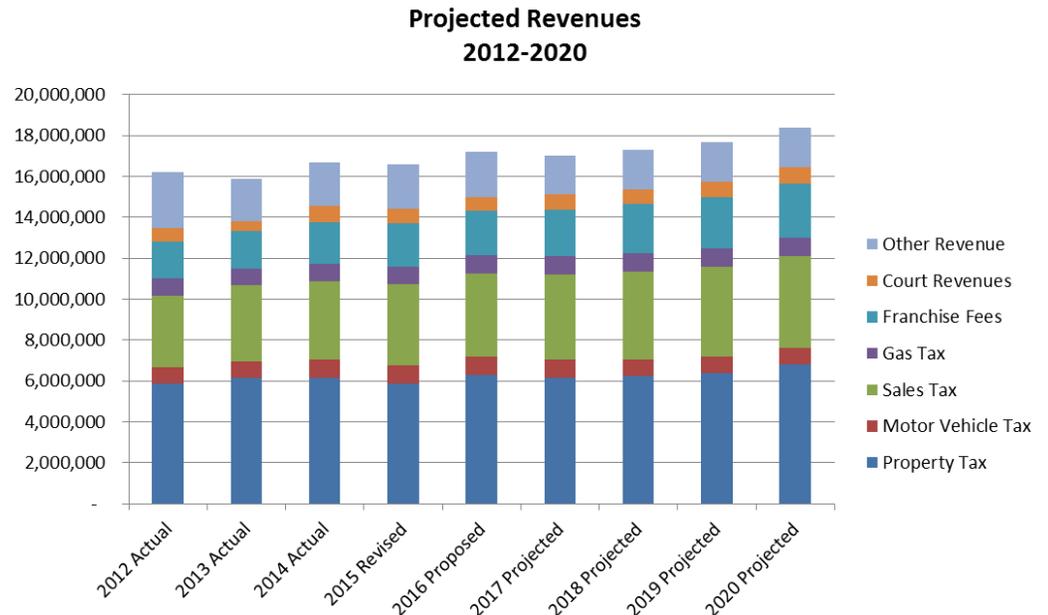
3% growth is projected in 2016 and 2.5% each year thereafter based on strong 3.7% growth in 2015 and on a .4% increase in CPI-U (May 2015).

Other Revenues

Fees, Permits, Licenses, etc. are projected to remain steady. Building permits remain level reflecting consistent growth. Court fees have steadily increased over the past few years.

Gasoline Tax has fluctuated significantly over the past four years, although revenues from the tax increased 4% in 2014. This projection assumes a 1% increase in 2017-2020.

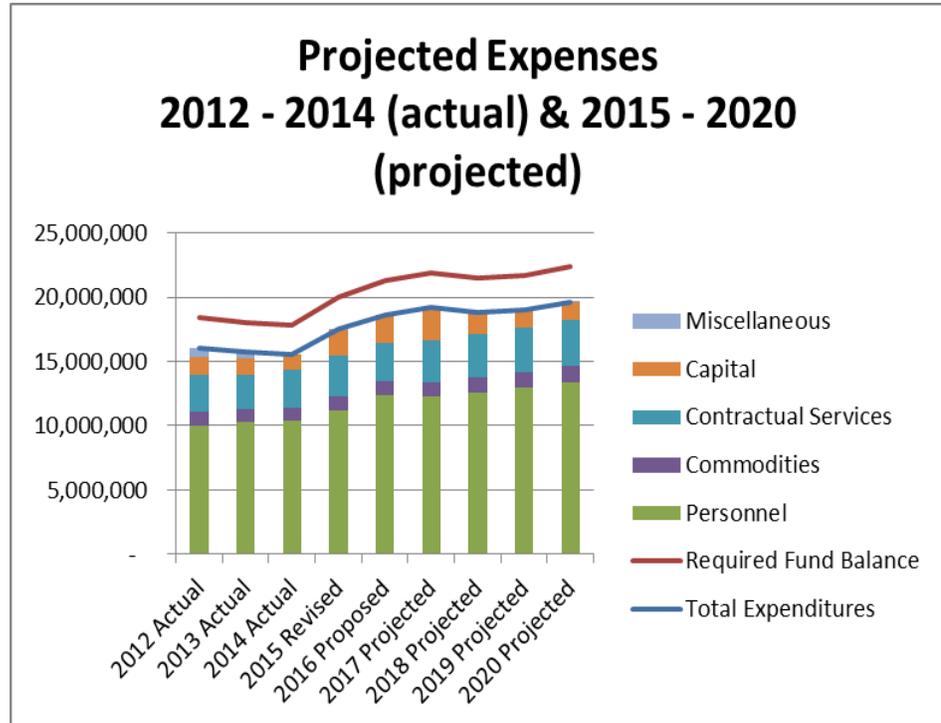
Grants. The projection does not include any expectation of getting grants that haven't already been approved. Staff actively applies for grants. Any grant awards would improve this financial outlook.



Personnel Expenditure Assumptions

Wages and Payroll Taxes

Because 2016 includes 27 pay periods instead of the usual 26, payroll expenses will be 4% higher than normal. In addition, wages and payroll taxes are budgeted to include a 1% general pay adjustment and 2% merit pool. Thereafter, wages and payroll taxes are planned 3% increases annually.



KPERS

The employer contribution for the Kansas Public Employees Retirement System is assumed to increase annually for the growth in wages and in accordance with rate increases approved by the 2012 legislature. KPERS employer contribution rate is set at 10.18% for 2016. A 2% rate increase is projected each year thereafter.

Health Insurance

Health insurance is projected to increase in 2016 due to rising health care costs and to build a healthy reserve to cover future expected health care costs. Health insurance is projected to increase 5% annually.

KP&F, Unemployment Insurance, and Worker’s Compensation Insurance

The employer contribution rate for the Kansas Police and Fire retirement system is 20.42% in 2016 and is projected to increase 3% each year thereafter. Other employee benefits are assumed to increase annually by 3%.

Commodities and Contractual Expenditure Assumptions

Tort Liability

The projection assumes a 5% annual increase in liability insurance for 2016 – 2020.

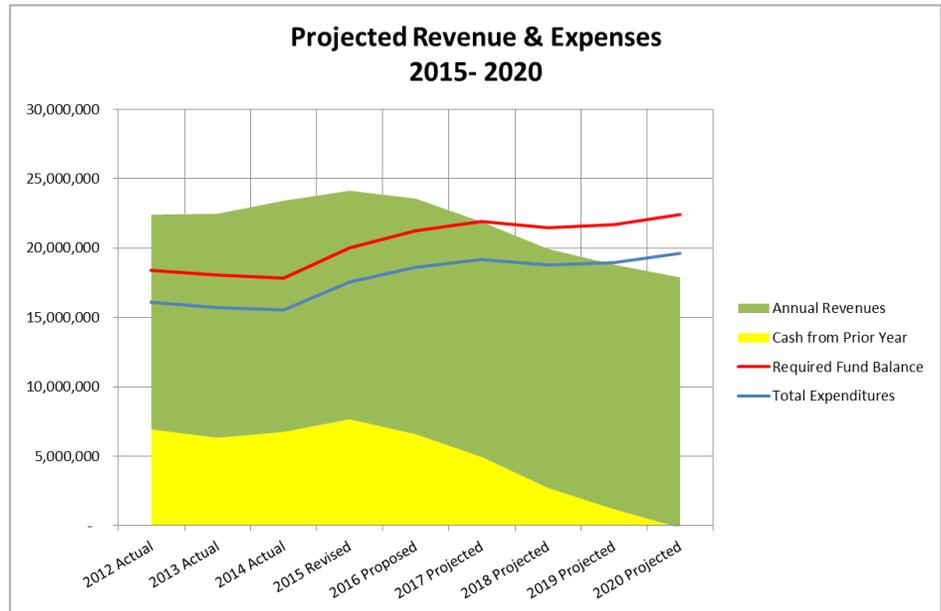
Remaining Operating Expenses

Operating expenses (other than those individually listed) have reflected a 3% average annual increase over the past three years. The projection includes 3% increases for each year.

Future Outlook

Fund Balance Policy

Management is dedicated to ensuring that the City positions itself to meet the fund balance requirement in future budgets. The policy, adopted by the City Council in 2010, requires a 15% minimum reserve in the General Fund. Although the out-years of the five-year plan are not yet in compliance with this policy, efforts are underway to make adjustments to ensure the policy is met.



Closing the Gap

As shown in the above chart, annual revenue is projected to remain steady, and cash is drawn down gradually over time. By 2020, expenditures are projected to exceed revenues by \$3.7 million, which is unacceptable yet a slightly better five-year outlook than shown last year (August 2014). At that time, we had a gap to close in 2017. Today’s financial plan presents a better scenario; proposed expenditures meet the fund balance policy through 2017. Yet, there is still a gap to close in 2018 and beyond.

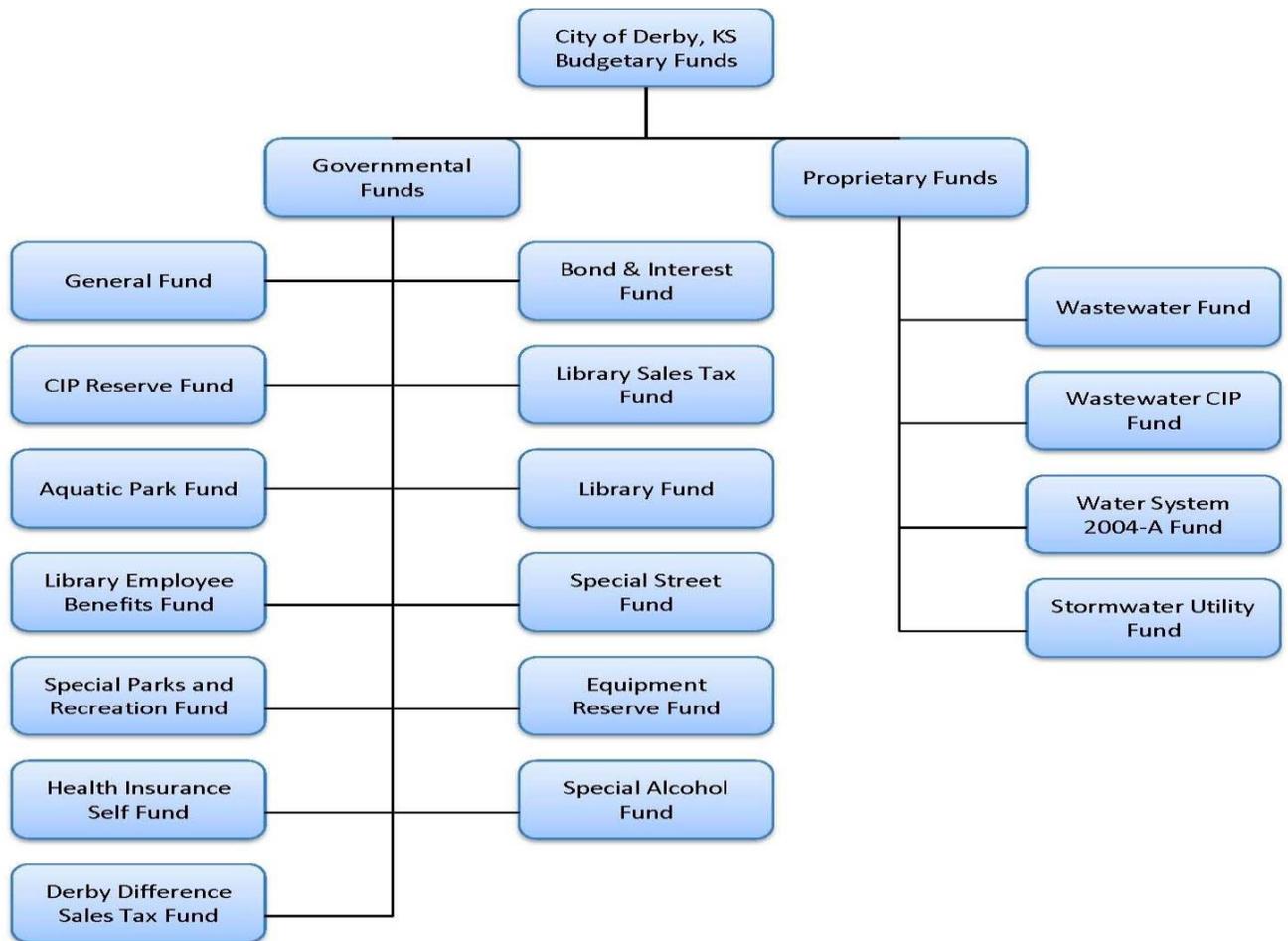
At least two options should be considered to improve the financial forecast in 2018 and beyond. First, increasing the franchise fee on Westar electrical service could be considered in 2018 from 5% to 6% to generate approximately \$200,000 per year.

Second, a greater portion of library expenses could be funded temporarily from the Derby Difference Sales Tax instead of the property tax. This accounting change would enable the mill levy for the Library Fund to be reduced by one mill for four years and the mill levy for the Bond and Interest Fund to be increased by a commensurate amount. While the overall amount available for library expenses would not decrease, the funding source temporarily would (2018-2021), which would provide sufficient revenue to finance reconstruction in 2018 of Water and Kay Streets in the West End prior to the end of the ten-year sales tax.

Major Funds

The City maintains the following funds used to provide City services:

- General Fund
- Bond and Interest Fund
- Aquatic Park Fund
- Library Sales Tax Revenue Fund
- Special Street and Highway Fund
- Health Self-Insurance Fund
- Derby Difference Sales Tax Fund
- Stormwater Utility Fund
- Wastewater Fund
- Water System 2004-A Fund
- Library Fund
- Library Employee Benefits Fund
- Wastewater CIP Reserve
- Special Parks & Recreation Fund
- Special Alcohol Fund
- Equipment Reserve
- CIP Reserve



General Fund (Governmental Fund)

The General Fund is the largest City fund and pays for the majority of basic municipal functions. The City Council is asked to approve a \$22,518,660 General Fund budget for 2016, an increase of 5% from the \$21,417,310 budget in 2015. The General Fund collects all general revenues and pays the majority of City salaries. The City has a reserve policy that the General Fund balance should be at least 15% of expenditures. The City’s projected 2016 General Fund beginning fund balance will be \$6,197,149.

Bond and Interest Fund (Governmental Fund)

This fund is used to make principal and interest payments to retire City debt. Total expenditures are budgeted at \$7,522,147. The largest revenue sources are special assessments against private property, ad valorem tax, motor vehicle tax, reimbursement from Wastewater, and Derby Recreation Center rent.

Aquatic Park Fund (Governmental Fund)

The Aquatic Park Fund pays for operating expenses for Rock River Rapids aquatic park. User fees are the primary source of operating funds, but the reserve account can be used to pay any operating deficit. The sales tax that funded construction of the aquatic park sunset on December 31, 2009. In 2016, expenses were projected to exceed revenue causing a reduction in the fund balance.

Library Sales Tax Revenue Fund (Governmental Fund)

The Library Sales Tax Revenue Fund was established in 2008 for construction and operation of a new \$7.3 million library. The proceeds of temporary notes were used for construction and were retired with General Obligation Sales Tax Bonds in 2010. In October 2013, citizens voted to replace the Library Sales Tax with the Derby Difference Sales Tax (½ cent) with a portion of the proceeds dedicated to the library.

The Library Sales Tax ended on December 31, 2014, and in 2016, expenditures of \$426,920 are expected to deplete the fund.

Special Street Fund (Governmental Fund)

The revenue for this fund is from a portion of the state gasoline tax. These monies are required by statute to be used specifically for construction and rehabilitation of City roadways. Total 2016 spending is budgeted at \$1,306,635. The City expects to receive \$871,299 in gasoline tax revenue in 2016, approximately a 1% increase from 2015.

Stormwater Fund (Proprietary Fund)

In 2012, the City Council created a stormwater utility, a proprietary fund. The stormwater utility funds maintenance and repair of stormwater drainage infrastructure. In 2016, the utility is projected to receive \$524,000 in revenue, steady with 2015 levels.

Wastewater Fund (Proprietary Fund)

The Wastewater Fund is a revenue fund supported by fees and charges for services by the wastewater utility. This fund pays for all wages and operating expenses of the utility, making this fund an enterprise fund. Total revenue for the Wastewater Fund in 2016 is expected to be \$5,601,828 including \$2,706,007 in cash carryover from 2015.

Water System 2004-A Fund (Proprietary Fund)

This fund pays for improvements to the water system and debt service on the General Obligation Refunding Bond Series 2004-A. The City receives dividends from El Paso Water Company as the primary source of revenue for this fund, making this an enterprise fund. Cash carryover into 2016 is projected at \$1,783,489 and includes a depreciation and replacement account of \$750,000 for emergency repairs and replacement of equipment. Total current revenues for the fund in 2016 are projected at \$3,760,163, and total expenditures are projected at \$2,864,734.

Other Fund Descriptions

The city also has a number of other funds used for special circumstances. These are not included in any of the major funds. These funds are broken out into four categories:

Property Tax Levy Funds**Library (Governmental Fund)**

This fund is used to account for partial operation of the Library, funded primarily by property tax. The majority of this fund goes towards salaries. Operation of the library is supplemented by

the half-cent city-wide retail sales tax which was approved in 2007 and will end December 31, 2014.

Library Employee Benefits (Governmental Fund)

This fund is used to pay health and dental benefits for library employees and to pay the employer's portion of social security and other payroll taxes.

Reserve Funds

CIP Reserve Fund (Governmental Fund)

This fund is used for expenditures for the Capital Improvement Plan and emergency projects approved by the City Council.

Wastewater CIP Reserve (Proprietary Fund)

This fund will be used for Wastewater capital improvements. It receives its revenue from sewer connection fees and interest income, therefore is also an enterprise fund.

Miscellaneous Dedicated Funds

Special Alcohol Fund (Governmental Fund)

This fund receives its revenue from liquor taxes. Expenditures are for alcohol and drug abuse prevention programs such as DARE and School Resource Officers, as well as treatment and intervention programs.

Special Parks and Recreation Fund (Governmental Fund)

This fund receives its revenue from state liquor taxes; expenditures are used for park equipment and capital improvements.

Health Self-Insurance Fund (Governmental Fund)

The City transitioned to a partially self-funded health insurance program on January 1, 2012. Health insurance-related expenses, fees, and claims are accounted for in the Health Self-Insurance Fund.

Miscellaneous General Fund Accounts

Insurance Recovery (Governmental Fund)

Insurance reimbursements that the City receives due to accidents and the corresponding expenditure to repair/replace the damaged property are recorded in this account.

Reimbursables (Governmental Fund)

This account is used to record receipt and the corresponding payment of various reimbursements the city receives. The account is made up of receipts from court-related fees and other general reimbursements.

Capital Reserve Contingency (Governmental Fund)

This account sets aside the minimum cash carryover for the following year (2015) along with expenditures for community events and activities.

Transient Guest Tax (Governmental Fund)

This account receives transient guest tax receipts from a 8% guest tax. Under an agreement with the City's first hotel, the guest tax collected by this hotelier are being paid back as a rebate for up to 10 years. This agreement ends in 2019. The tax increased from 6% to 8% in 2015 with the additional revenue dedicated to community marketing and tourism promotion.

Fund Balance Analysis

Fund balance is an important indicator of the City's financial position. Adequate fund balances must be maintained to allow the City to continue providing services to the community in case of economic downturns, unexpected emergencies, or natural disasters. The City continues to maintain strong reserves and carryover for unforeseen circumstances, whether of a financial nature or a natural disaster.

The City reserves, in combination with consistent adherence to financial policies and management practices, proved to be big factors in the 2008 upgrade of the City's bond rating by Standard & Poor's from an A+ to AA-. In early 2010, the City of Derby adopted an official fund balance policy with the intent of stabilizing fund balance limits. Key elements of the policy are outlined below (Resolution 3-2010):

***Section 1. Policy Objectives.** The objective of this policy is to establish responsible reserve limits on City funds to maintain the strong financial standing of the City. The intent is to ensure that adequate reserves exist to fund operations by providing sufficient working capital. The policy allows the City to maintain financial flexibility in the event of unforeseen shortfalls from municipal revenue sources, protect against uncollected taxes, and reduce the effects of cutbacks in distributions from the state and federal governments.*

GFOA recommends governments maintain a fund balance of no less than 5 percent to 15 percent of revenues, or one to two months of operating expenditures. In addition, during credit reviews, national rating agencies pay close attention to the condition of the general fund and the potential volatility of revenue supporting annual expenditures. Credit rating agencies favor policies that explicitly designate one to two months of operating expenditures for reserve.

***Section 2. General Fund.** The general fund is the primary operating fund of the City that accounts for the majority of City operating revenues and expenditures. The City should budget for current-year general fund revenues to be sufficient to finance current-year expenditures.*

Due to the volatility of some of the major revenue sources, the City shall maintain a minimum unreserved general fund reserve of 15 percent of the actual expenditures.

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Statement of Actual Revenues, Expenditures and Changes in Fund Balance for 2014

	General Fund	Bond & Interest	Aquatic Sales Tax Revenue	Library Sales Tax Revenue	Special Street	Stormwater Management	Wastewater	Water Systems Bond 2004A	Library	Library Employee Benefits	Special Alcohol	Special Parks and Rec	Capital Improvement Reserve	Equipment Reserve	Wastewater Reserve Capital Improvement	Heath Insurance Self-Fund	Derby Senior Activity Board	Derby Difference Sales Tax	Totals
Beginning Fund Balance	6,057,203	1,003,797	1,930,791	3,824,226	715,225	291,297	2,334,507	1,874,493	25,414	1,248	112,109	103,642	2,188,131	803,925	1,035,267	317,957	15,420	-	22,634,652
Revenues:																			
Taxes	7,077,132	1,662,527	-	-	854,131	-	-	-	853,806	93,265	57,997	57,997	-	-	-	-	-	-	10,656,855
Sales tax	3,837,647	-	-	2,197,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,035,167
Fines, forfeitures, fees, permits, etc.	3,291,042	-	156,688	-	-	527,857	2,789,194	-	-	-	-	-	-	-	61,250	-	-	-	6,826,031
Interest	10,702	6,473	1,933	5,092	-	-	7	-	-	-	-	-	-	-	1,983	-	-	-	26,190
Special assessments	-	4,223,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,223,864
Transfers from other funds	-	359,000	-	-	-	-	-	-	44,000	-	-	-	-	-	408,008	-	-	-	811,008
Miscellaneous	1,385,953	385,501	-	-	-	-	47,302	1,746,180	23	-	17,568	-	-	-	-	1,978,465	7,665	-	5,568,657
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,483,958	5,483,958
Total revenues	15,602,476	6,637,365	158,621	2,202,612	854,131	527,857	2,836,503	1,746,180	853,829	137,265	75,565	57,997	-	-	471,241	1,978,465	7,665	5,483,958	39,631,730
Resources Available	21,659,679	7,641,162	2,089,412	6,026,838	1,569,356	819,154	5,171,010	3,620,673	879,243	138,513	187,674	161,639	2,188,131	803,925	1,506,508	2,296,422	23,085	5,483,958	62,266,382
Expenditures:																			
Administration	4,285,617	-	-	-	-	-	-	-	-	-	60,982	-	-	-	-	1,690,255	9,520	-	6,046,374
Law Enforcement	3,158,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,158,022
Finance	984,185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	984,185
Operations	1,771,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,771,700
Planning & Engineering	633,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	633,126
Public Works	2,170,559	-	390,929	-	-	127,921	1,301,814	817,231	-	-	-	-	-	-	-	-	-	-	4,808,454
Fire	1,103,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,103,878
Debt payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,258	-
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library operations	-	-	-	353,103	-	-	-	-	809,529	136,802	-	-	-	-	-	-	-	-	1,299,434
Transfers out	-	-	-	175,472	-	-	359,000	-	44,000	-	-	-	-	-	-	-	-	-	578,472
Equipment	189,535	-	-	-	-	-	-	-	-	-	-	-	-	651,139	-	-	-	-	840,674
Debt service:																			
Principal	225,000	5,239,226	-	4,540,000	-	-	282,085	590,000	-	-	-	-	-	-	120,713	-	-	-	10,997,024
Interest, commissions, etc.	15,749	1,495,381	-	96,808	-	-	137,610	88,274	-	-	-	-	-	-	-	-	-	-	1,833,822
Capital outlay, project costs, etc.	216,999	-	-	35,989	814,862	44,862	264,106	2,375	-	-	-	21,167	666,903	-	15,186	-	-	-	2,082,449
Total expenditures	14,754,370	6,734,607	390,929	5,201,372	814,862	172,783	2,344,615	1,497,880	853,529	136,802	60,982	21,167	666,903	651,139	135,899	1,690,255	9,520	88,258	36,225,872
Fund balance, ending	6,905,309	906,555	1,698,483	825,466	754,494	646,371	2,826,395	2,122,793	25,714	1,711	126,692	140,472	1,521,228	152,786	1,370,609	606,167	13,565	5,395,700	26,040,510
Percent Fund Balance Change	848,106	(97,242)	(232,308)	(2,998,760)	39,269	355,074	491,888	248,300	300	463	14,583	36,830	(666,903)	(651,139)	335,342	288,210	(1,855)	5,395,700	3,405,858
	14%	-10%	-12%	-78%	5%	0%	21%	13%	1%	37%	13%	36%	-30%	-81%	32%	91%	-12%	100%	15%

Statement of Projected Revenues, Expenditures and Changes in Fund Balance for 2015

	General Fund	Bond & Interest	Aquatic Sales Tax Revenue	Library Sales Tax Revenue	Special Street	Stormwater Management	Wastewater	Water Systems Bond 2004A	Library	Library Employee Benefits	Special Alcohol	Special Parks and Rec	Capital Improvement Reserve	Equipment Reserve	Wastewater Reserve Capital Improvement	Health Self-Insurance Fund	Derby Senior Activity Board	Derby Difference Sales Tax	Totals
Beginning Fund Balance	6,905,309	906,555	1,698,483	825,465	754,494	646,371	2,826,394	2,122,793	25,714	1,712	126,692	140,473	1,521,228	152,786	1,370,609	606,167	13,564	5,395,700	26,040,509
Revenues:																			
Taxes	6,767,782	2,157,467	-	-	862,672	-	-	-	869,557	95,990	58,000	58,000	-	-	-	-	-	-	10,869,468
Sales tax	3,971,965	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,274,438	6,246,403
Fines, forfeitures, fees, permits, etc.	3,235,178	-	150,900	-	-	523,000	2,819,457	-	-	-	-	-	-	-	61,250	-	-	-	6,789,785
Interest	12,500	5,000	2,100	-	-	500	7	2,000	-	-	-	-	-	-	1,000	-	-	-	22,607
Special assessments	-	4,086,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,086,127
Transfers from other funds	-	355,750	-	-	-	-	-	-	-	55,000	-	-	145,683	33,000	-	-	-	-	589,433
Miscellaneous	1,612,860	390,818	-	-	-	-	49,602	1,831,942	-	-	-	-	-	-	-	2,383,250	7,700	2,175,000	8,451,172
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	15,600,285	6,995,162	153,000	-	862,672	523,500	2,869,066	1,833,942	869,557	150,990	58,000	58,000	145,683	33,000	62,250	2,383,250	7,700	4,449,438	37,055,495
Resources Available	22,505,594	7,901,717	1,851,483	825,465	1,617,166	1,169,871	5,695,460	3,956,735	895,271	152,702	184,692	198,473	1,666,911	185,786	1,432,859	2,989,417	21,264	9,845,138	63,096,004
Expenditures:																			
Administration	4,817,357	-	-	-	-	-	-	-	-	-	66,275	-	-	-	-	2,327,643	13,500	-	7,224,775
Law Enforcement	3,218,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,218,320
Finance	1,009,338	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,009,338
Operations	1,753,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,753,207
Planning & Engineering	783,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783,547
Public Works	2,391,380	-	341,300	-	-	137,189	1,419,949	917,061	-	-	-	-	-	-	-	-	-	-	5,206,879
Fire Department	1,189,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	405,111	1,595,073
Debt payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library operations	-	-	-	373,545	-	-	-	-	868,010	148,084	-	-	-	-	-	-	-	-	1,389,639
Transfers out	-	-	-	-	74,575	-	355,750	17,419	-	-	-	-	-	-	-	-	-	450,000	897,744
Equipment	518,174	-	-	-	227,000	-	-	-	-	-	-	-	-	-	-	-	-	-	745,174
Debt service:																			
Principal	225,000	5,490,476	-	-	-	-	223,198	703,274	-	-	-	-	-	-	91,949	-	-	545,785	7,279,682
Interest, commissions, etc.	16,160	1,403,836	-	-	-	-	133,148	113,992	-	-	-	-	-	-	-	-	-	126,835	1,793,971
Capital outlay, project costs, etc.	386,000	-	70,000	25,000	880,255	411,250	857,408	421,500	-	-	36,294	186,000	1,560,632	160,000	-	-	-	7,141,138	12,135,477
Total expenditures	16,308,445	6,894,312	411,300	398,545	1,181,830	548,439	2,989,453	2,173,246	868,010	148,084	102,569	186,000	1,560,632	160,000	91,949	2,327,643	13,500	8,668,869	44,484,387
Fund balance, ending	6,197,149	1,007,405	1,440,183	426,920	435,336	621,432	2,706,007	1,783,489	27,261	4,618	82,123	12,473	106,279	25,786	1,340,910	661,774	7,764	1,176,269	18,063,178
	(708,160)	100,850	(258,300)	(398,545)	(319,158)	(24,939)	(120,387)	(339,304)	1,547	2,906	(44,569)	(128,000)	(1,414,949)	(127,000)	(29,699)	55,607	(5,800)	(4,219,431)	(7,977,331)
Percent Fund Balance Change	-10%	11%	-15%	-48%	-42%	0%	-4%	-16%	6%	170%	-35%	-91%	-93%	-83%	-2%	0%	-43%	-78%	-31%

Statement of Projected Revenues, Expenditures and Changes in Fund Balance for 2016

	General Fund	Bond & Interest	Aquatic Sales Tax Revenue	Library Sales Tax Revenue	Special Street	Stormwater Management	Wastewater	Water Systems Bond 2004A	Library	Library Employee Benefits	Special Alcohol	Special Parks and Rec	Capital Improvement Reserve	Equipment Reserve	Wastewater Reserve Capital Improvement	Health Self-Insurance Fund	Derby Senior Activity Board	Derby Difference Sales Tax	Totals
Beginning Fund Balance	6,197,149	1,007,405	1,440,183	426,920	435,336	621,433	2,706,007	1,783,489	27,261	4,617	82,123	12,473	106,279	25,786	1,340,910	661,774	7,764	1,176,269	18,063,178
Revenues:																			
Taxes	7,293,771	1,781,600	-	-	871,299	-	-	-	886,929	97,403	58,580	59,740	-	-	-	-	-	-	11,049,322
Sales tax	4,091,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,354,039	6,445,163
Fines, forfeitures, fees, permits, etc.	3,247,212	-	153,000	-	-	524,000	2,848,049	-	-	-	-	-	-	-	63,088	-	-	-	6,835,349
Interest	12,500	5,000	2,200	-	-	500	7	2,000	-	-	-	-	-	-	1,000	-	-	-	23,207
Special assessments	-	3,997,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,997,576
Transfers from other funds	-	350,600	-	-	-	-	-	-	56,000	-	-	-	-	60,000	-	-	-	-	466,600
Miscellaneous	1,676,904	379,966	-	-	-	-	47,764	1,974,674	-	-	-	-	1,796,225	-	-	2,502,412	7,700	-	8,385,645
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	16,321,511	6,514,742	155,200	-	871,299	524,500	2,895,820	1,976,674	886,929	153,403	58,580	59,740	1,796,225	60,000	64,088	2,502,412	7,700	2,354,039	37,202,862
Resources Available	22,518,660	7,522,147	1,595,383	426,920	1,306,635	1,145,933	5,601,827	3,760,163	914,190	158,020	140,703	72,213	1,902,504	85,786	1,404,998	3,164,186	15,464	3,530,308	55,266,040
Expenditures:																			
Administration	5,068,406	-	-	-	-	-	-	-	-	-	98,703	-	-	-	-	3,164,186	15,464	-	8,346,759
Law Enforcement	3,404,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,404,347
Finance	984,470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	984,470
Operations	1,815,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,815,141
Planning & Engineering	922,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	922,415
Public Works	2,683,663	-	420,114	-	-	144,982	1,463,395	939,964	-	-	-	-	-	-	-	-	-	-	5,652,118
Fire Department	1,335,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	485,447	1,820,518
Debt payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	85,000	1,092,922	-	-	320,606	605,951	-	-	-	-	-	53,213	-	-	-	-	-	-	2,157,692
Contingencies	5,088,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,088,272
Library operations	-	-	-	395,907	-	-	-	-	858,190	158,020	-	-	-	-	-	-	-	-	1,412,117
Transfers out	-	-	-	-	-	-	350,600	-	56,000	-	-	-	-	-	-	-	-	517,392	923,992
Equipment	515,875	-	-	-	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	548,875
Debt service:																			
Principal	-	5,174,759	-	-	-	-	226,948	710,241	-	-	-	-	-	-	91,949	-	-	680,000	6,883,897
Interest, commissions, etc.	-	1,254,466	-	-	-	-	127,898	99,529	-	-	-	-	-	-	-	-	-	135,125	1,617,018
Capital outlay, project costs, etc.	616,000	-	-	31,013	953,029	395,000	975,000	1,115,000	-	-	42,000	19,000	750,000	56,400	200,000	-	-	320,000	5,472,442
Total expenditures	22,518,660	7,522,147	420,114	426,920	1,306,635	1,145,933	3,143,841	2,864,734	914,190	158,020	140,703	-	750,000	56,400	291,949	3,164,186	15,464	2,137,964	46,977,860
Fund balance, ending	-	-	1,175,269	-	-	-	2,457,986	895,429	-	-	-	72,213	1,152,504	29,386	1,113,049	-	-	1,392,344	8,288,180
	(6,197,149)	(1,007,405)	(264,914)	(426,920)	(435,336)	(621,433)	(248,021)	(888,060)	(27,261)	(4,617)	(82,123)	59,740	1,046,225	3,600	(227,861)	(661,774)	(7,764)	216,075	(9,774,998)
Percent Fund Balance Change	-100%	-100%	-18%	-100%	-100%	0%	-9%	-50%	-100%	-100%	-100%	479%	984%	14%	-17%	0%	-100%	18%	-54%

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If the general fund balance becomes non-compliant with the adopted parameters, budgeted revenues will be greater than budgeted expenditures in subsequent years to bring the general fund balance into compliance with this policy.

Section 3. Bond and Interest Fund. *The City shall maintain a reserve of 10 percent of actual expenditures, less inter-fund transfers which are included in the transferring fund's expenditures.*

Section 4. Wastewater Fund. *The City shall maintain a wastewater fund reserve of 15 percent of actual expenditures.*

Section 5. Water Fund. *The City shall maintain a reserve of 15 percent of actual expenditures in the surplus account of the water revenue bond fund. In addition, the debt service account year-end carryover will comply with the water bond covenants.*

Section 6. Library Fund and Library Employee Benefits Fund. *The City shall maintain a reserve of 5 percent of the total wages budgeted for the following year in the library fund. This percentage is based on one payroll that will be paid prior to the receipt of City tax revenue in the following year. The reserve in the library employee benefits fund of 5% shall be based upon total actual expenditures of the fund.*

Section 7. Library Sales Tax Revenue Fund. *The source of revenue for this fund is a city-wide ½ cent retail sales tax that can only be used to service debt incurred to construct, equip, operate and maintain the Derby Public Library. Within this fund are the several accounts prescribed by the bond resolution. Year-end carryover in the debt service account shall comply with bond covenants. A reserve equal to 15 percent of the next year's anticipated operational expenditures shall be maintained in the operations account.*

Note: The Library Sales Tax was replaced by the Derby Difference Tax beginning January 1, 2015. The Library Sales Tax fund is projected to be depleted in 2017.

Section 8. Aquatic Park Sales Tax Revenue Fund. *The source of revenue for this fund is the net revenue from operation of the Rock River Rapids Aquatic Park. A reserve account exists to supplement the operation and maintenance of the aquatic park when operating revenue is insufficient to meet obligations. The balance in this fund shall be at least equal to the amount the City has contracted to pay to its contract manager for the next year.*

Section 9. Other Funds. *There is no mandatory reserve requirement for the following funds:*

- a. CIP reserve fund*
- b. Equipment reserve fund*

These funds are not subject to state budget law, and carryover amounts should be based on future need.

Section 10. Responsibility for Policy. *The primary responsibility for maintaining and complying with this policy rests with the Director of Finance for the City. The Director of Finance shall*

- a. *Identify and monitor the predictability and volatility of revenue and expenditure streams and the likelihood of meeting the targeted ending cash reserves covered under the provisions of this policy.*
- b. *Ensure the targeted cash reserves do not “build” over the course of the annual budgeting process and, if applicable, notify the City Manager promptly when it appears excess funds may be accumulating.*

Short-Term & Long-Term Debt Financing & Future Debt Capacity

Derby is growing at a moderate yet steady pace, so infrastructure to new growth areas is required on a continual basis. At the same time, reinvestment needs to be made in existing infrastructure to ensure that systems operate at optimum levels. Annual budget constraints do not allow the required investment in new and remedial infrastructure on an annual basis using cash; therefore, the City uses financial alternatives to coordinate infrastructure with new growth and ensure needs are addressed.

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.

According to state law, Kansas cities of the Second Class may issue longer-term debt not to exceed 30 percent of total assessed valuation. Such projects as sanitary sewer and water lines and certain intersection improvements do not count against this total “debt lid.” 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.

In Derby’s case, this total valuation equals \$213,601,760 based on actual fair market value of tangible property of \$1,641,317,419 as of April 1, 2015. In gross terms, taking the total assessed value of property multiplied by the 30% debt lid limit, Derby can legally issue debt of \$64,080,528. Projects that are exempt from the debt lid currently total \$26,684,571. Derby has outstanding debt of \$71,025,000, but exempt projects reduce the direct debt to \$44,340,429, meaning that Derby has additional debt capacity of \$19,740,099.

Derby operated for many years under an unofficial policy that direct debt as a percentage of Assessed Valuation should not exceed 20%. In November 2009, the City Council adopted a debt management policy which made formal this 20% benchmark. Currently, direct debt as a percentage of Assessed Valuation equals 20.76% due to issuance of bonds to finance construction of Madison Avenue Central Park.

History

The Council has historically chosen to exceed the 20% limit to issue financing for projects authorized by the voters. For example, the voters authorized establishment of a half-cent citywide retail sales tax to pay for the debt service and operation of an aquatic park in November

2002. Issuance of those bonds resulted in Derby's direct debt as a percentage of Assessed Valuation rising above the 20% threshold.

In October 2007, the voters again authorized a half-cent citywide retail sales tax to pay the debt service and operation of a new library which was completed in fall 2009 at a cost of \$7,300,000. The aquatic park bonds were defeased, and the aquatic park sales tax sunset December 31, 2009. The library sales tax became effective January 1, 2010, and bonds were issued in 2010 to finance the library.

Once again in 2013, the voters approved a half-cent citywide retail sales tax initiative, the Derby Difference Sales Tax. This sales tax became effective January 1, 2015 upon sunset of the library sales tax when the library bonds were defeased in December 2014. The Derby Difference Sales Tax is now being used for development of parks and operations of the library and Fire & Rescue Department.

Bonds were issued in 2014 and 2015 for construction of Madison Avenue Central Park which kept the direct debt as a percentage of assessed valuation ratio slightly above 20%. These sales tax bonds have a rapid repayment schedule of only ten years which should hasten the reduction of the ratio of direct debt as a percentage of assessed valuation.

Debt Summary (as of April 1, 2015)

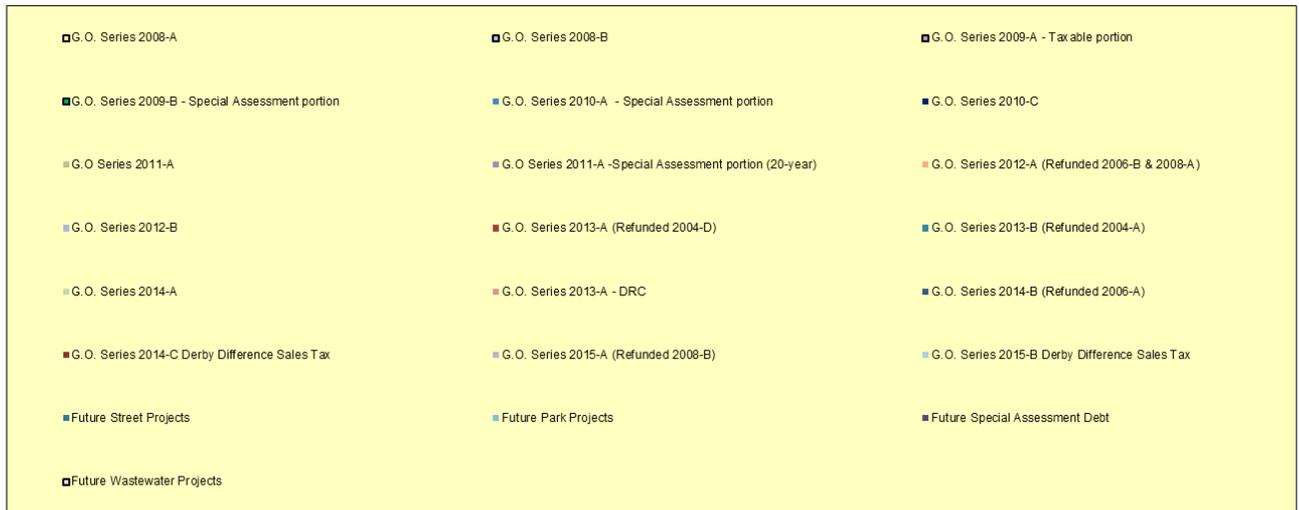
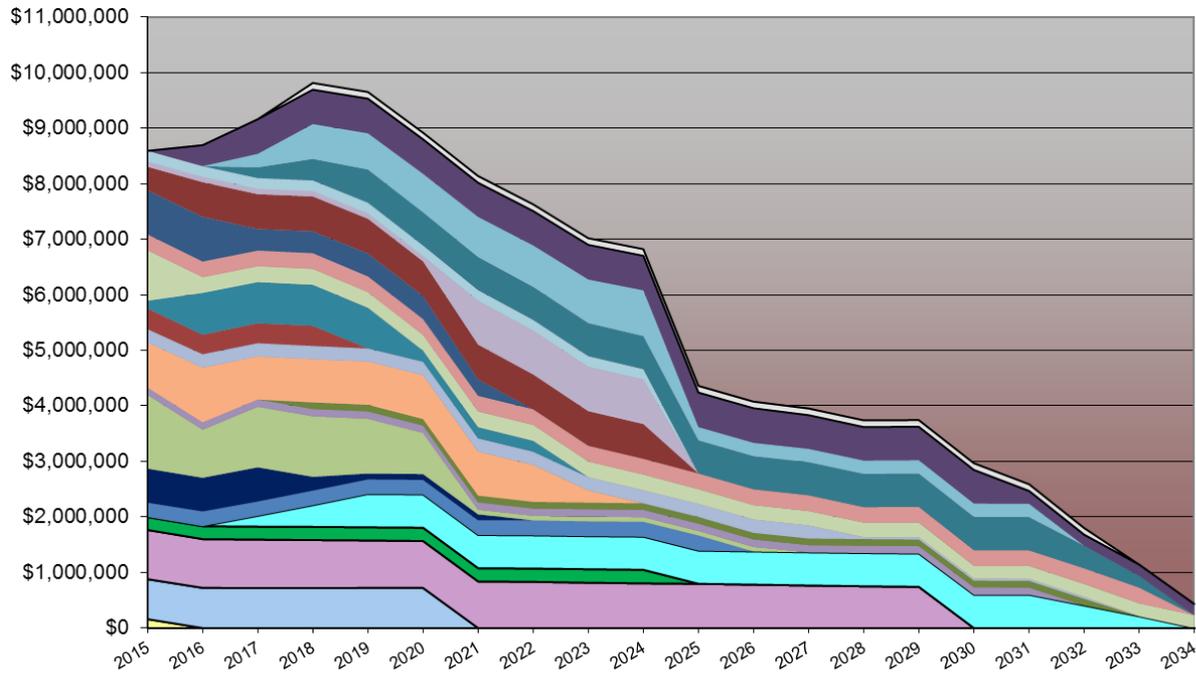
Estimated Actual Fair Market Value of Tangible Property	\$1,641,317,419
Equalized Assessed Valuation of Tangible Valuation for Computation of Bonded Debt Limitations	\$213,601,760
(Assessed value of all tangible taxable property as of August 25, 2014)	
Legal limitation of Bonded Debt ¹	\$64,080,528
Outstanding General Obligation debt and temporary notes as of April 1, 2015	\$71,025,000
Debt Exempt from debt limit calculation.....	\$26,684,571
Net Debt against debt limit capacity	\$44,340,429
Additional debt capacity	\$19,740,099
Direct debt per capita (population = 23,047)	\$3,082
Direct and overlapping debt per capita	\$4,503
Direct debt as a percentage of Assessed Valuation	33.25%
Direct & overlapping debt as a percentage of Assessed Valuation	48.59%

Statutory direct debt as a percentage of Assessed Valuation.....20.76%

¹K.S.A. 10-301 *et seq.*

The following graphs illustrate the City’s plan to stabilize annual debt service payments. The graphs illustrate the aggressive repayment of the City’s outstanding general obligation bonds. Total debt service equals \$99 million (including interest) over the entire amortization period of the bonds. This chart also includes \$27 million of future debt to be issued to finance projects in the City’s five-year CIP as well as special assessment bonds to finance infrastructure.

General Obligation Debt Service Schedule (2015-2034)



The above chart incorporates debt to be issued to finance CIP projects in 2015 and beyond with existing outstanding bond issues. This chart illustrates an increase in total debt followed by a gradual reduction after 2018. Reconstruction of the intersection of Nelson Drive and Meadowlark is planned for 2015 at an estimated cost to the city of \$1.1 million. In 2017, a \$2.2 million intersection/drainage improvement is planned to be constructed at Nelson Drive and Patriot Avenue, which will enable more commercial development and enhance traffic safety. The

source of funds for the project will be tax increment revenue upon approval of a Tax Increment Financing (TIF) Project Plan.

New this year in the Plan is reconstruction of Water and Kay streets in the West End. A study of the West End was conducted in 2015 and this improvement is one of the recommended projects to improve prospects for commercial development in the area. The estimated cost is \$2.1 million and will be financed using bonds, the debt service for which will be paid out of the Bond and Interest Fund tax levy.

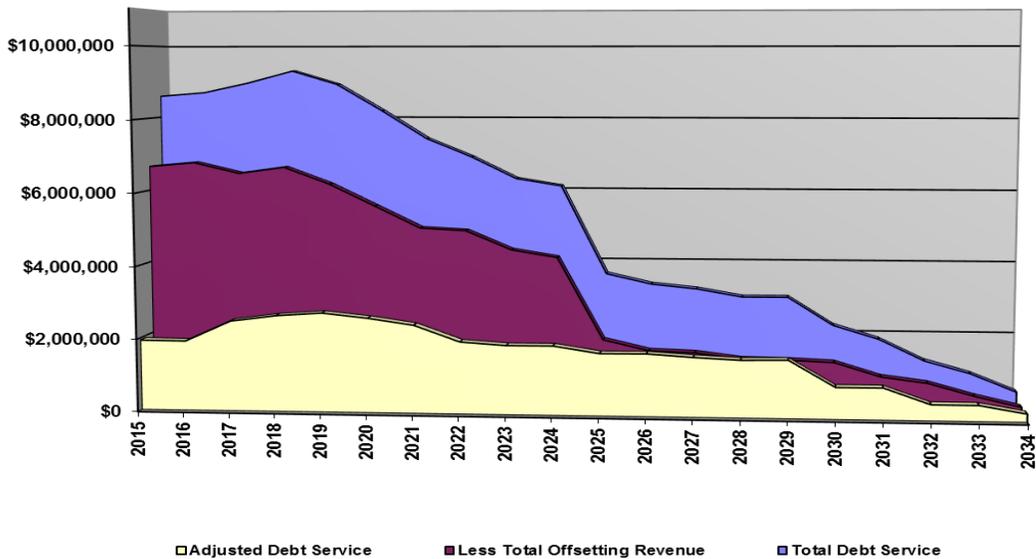
As mentioned earlier, the voters approved the Derby Difference Sales Tax in 2013. Proceeds will fund \$7.1 million for Madison Avenue Central Park, which is currently under construction, and \$3.025 million for Decarsky Park in 2017.

Plans are also underway for development of Warren Riverview Park on the west side of Derby overlooking the Arkansas River in the West End. This project is assisted by in-kind and monetary contributions of the Ray and Virginia Warren family. Bonds will be issued in 2016 for construction of the \$2.7 million project, the debt service for which will be paid out of the Bond and Interest Fund tax levy.

Due to construction of the new Derby North Middle School by the Derby school district, improvements of \$2.3 million are underway at the north end of Rock Road in 2015. Bonds will also be issued in 2015 to permanently finance benefit district projects for internal infrastructure to serve the new school plus several subdivisions. While several smaller infrastructure projects are included in the chart above, payments on debt are expected to outpace issuance of new debt, which will allow the City's debt load to diminish.

The next chart shows the level of offsetting revenues paid through special assessments, DRC rent payments, inter-fund transfers, and dividend transfers from El Paso Water Company. Dividends received from El Paso Water Company are a reimbursement for principal and interest paid out of the City's Water Revenue Bond Fund.

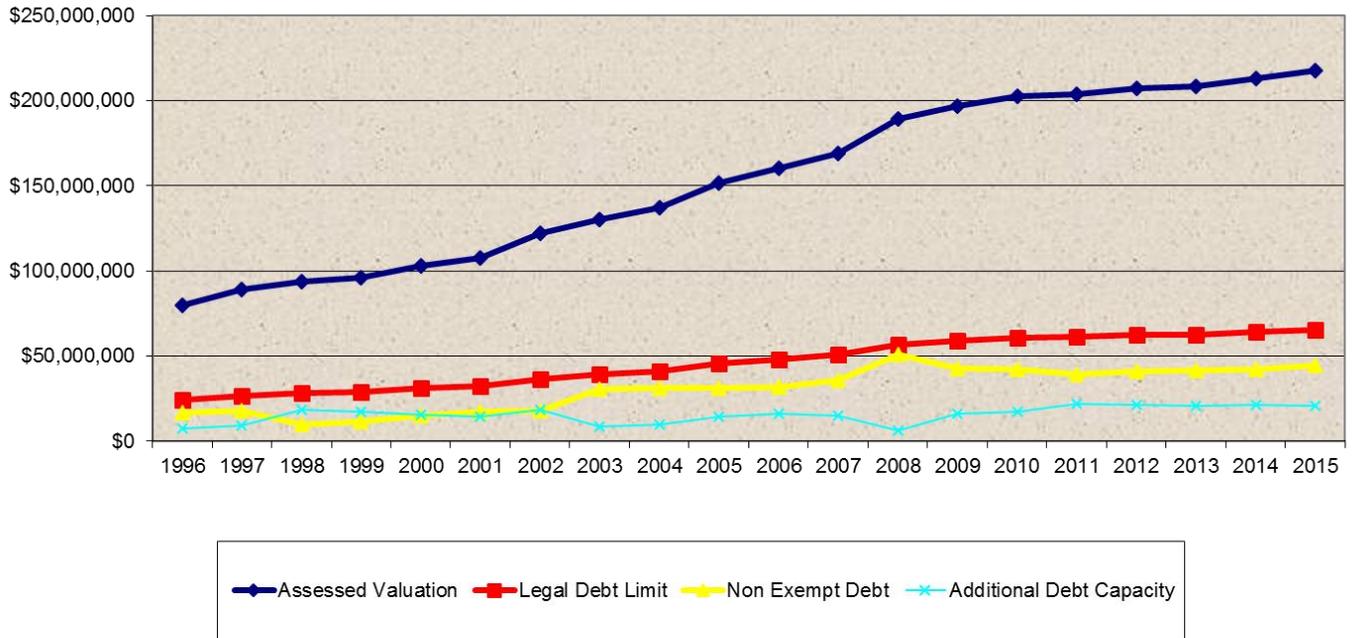
General Obligation Bonds Adjusted Debt Service Compared to Total Debt Service



While estimated offsetting revenues total \$69 million, the outstanding City-at-large portion of total debt service is \$30 million. This presentation includes approximately \$24 million in future debt split between offsetting revenues and City-at-large debt. Another key consideration is that debt amortization is expected to continue at a rapid pace with approximately 86.6% of principal to be retired within 10 years.

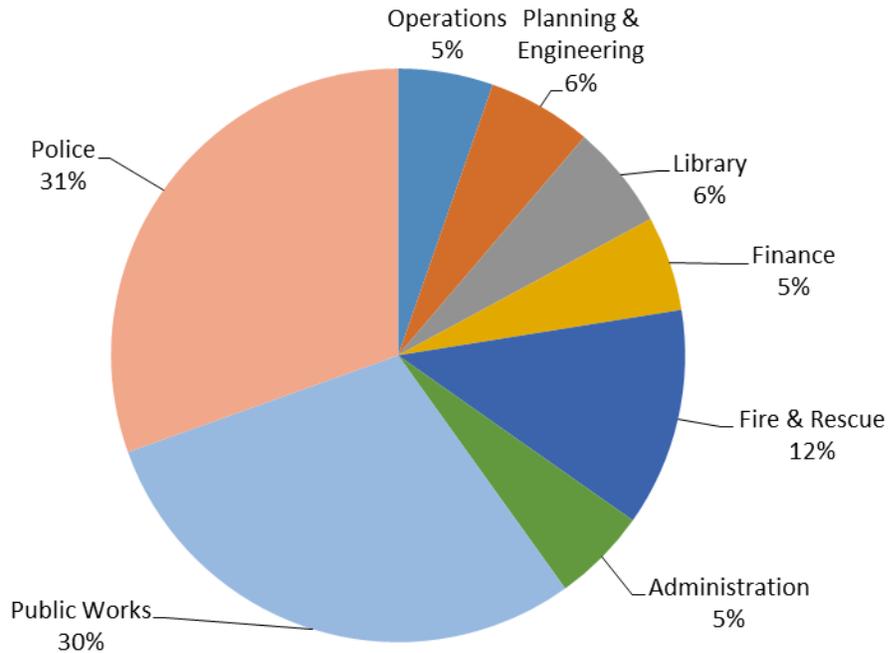
The next chart indicates the additional debt capacity available to the City as of April 1, 2015. The City has more than \$19 million in debt capacity and will annually pay approximately \$6.8 million in principal in 2015 and 2016. Additional debt capacity will cover future debt required for projects in the Capital Improvement Plan.

Additional General Obligation Debt Capacity



A notable accomplishment in 2008 was the change in the City’s underlying bond rating by Standard & Poor’s from A+ to AA- based upon consistently strong financial performance. In 2014 the rating was affirmed with the addition of a positive outlook. Once again, the rating was affirmed in February 2015.

2016 Staffing Structure



Authorized Staffing

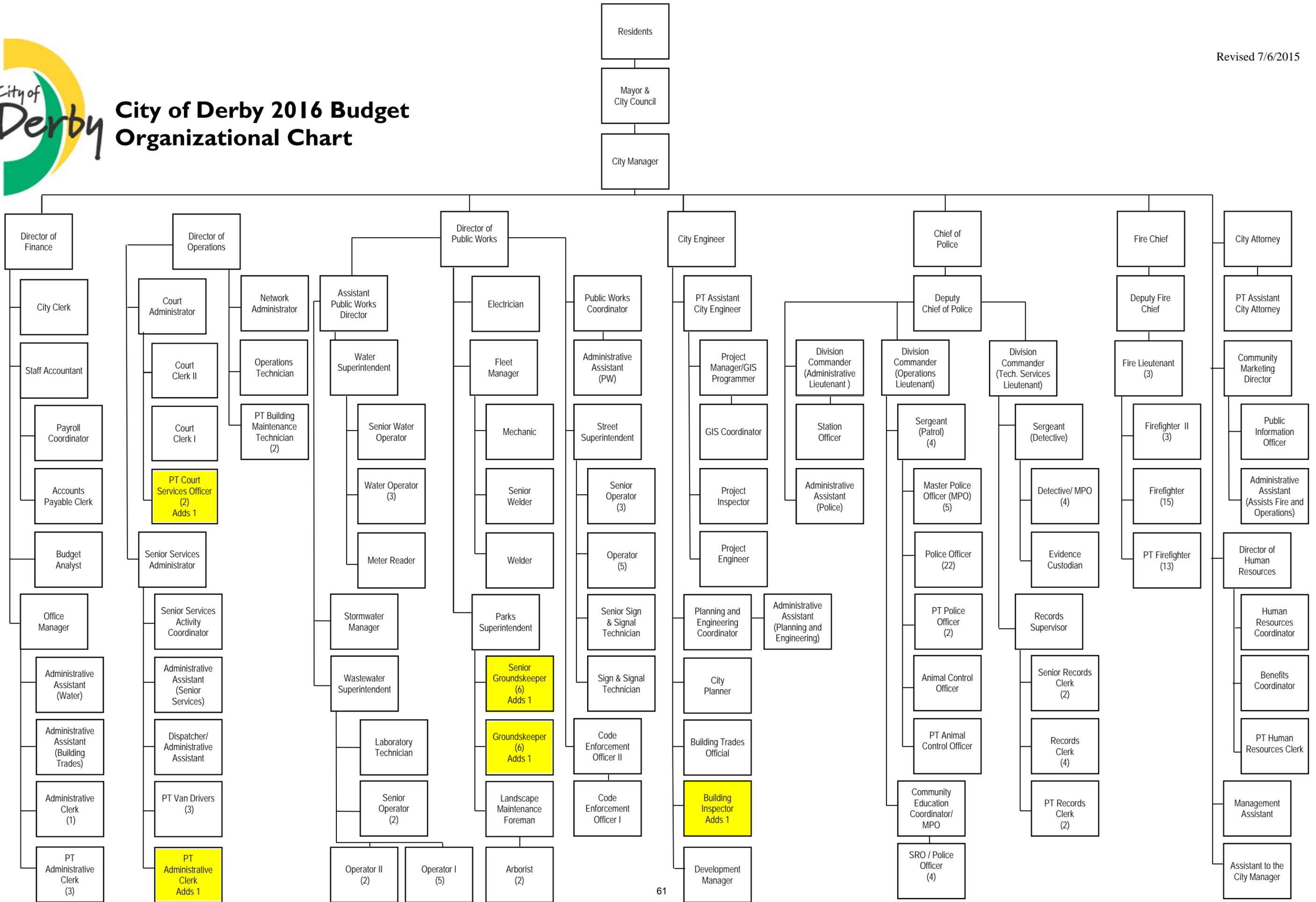
Department	2014 Full-Time	2014 Part-Time	2015 Full-Time	2015 Part-Time	2016 Full-Time	2016 Part-Time
Administration	17	5	17	6	10	2
Police	56	4	57	5	57	5
Finance	10	2	10	3	10	3
Operations	3	2	3	2	10	8
Fire	17	10	23	13	23	13
Public Works	54	0	54	0	56	0
Planning & Engineering	10	1	10	1	11	1
Library	10	17	10	17	10	17
TOTAL	177	41	184	47	187	49

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City of Derby 2016 Budget Organizational Chart

Revised 7/6/2015



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Capital Improvement Plan 2016-2020

The Capital Improvement Plan (CIP) outlines expenditures for future capital projects and the corresponding revenues to pay for those expenditures.

The CIP is a financial planning document, not a commitment for spending. Construction costs are estimates and are reviewed and further refined each year. Spending authorization is given only at the time the City Council adopts the budget, and at that time funding is only appropriated for the following fiscal year. Each project is approved by City Council prior to awarding a bid. Information is shown in subsequent years to provide the most comprehensive snapshot for the next five years of all the known future capital projects for the City of Derby.

The CIP is an independent document from the annual budget. It contains information about major construction and capital acquisition projects that will be implemented from 2016 to 2020. Essentially, the CIP is a roadmap that guides the City in planning major projects and acquisitions.

What is a CIP project?

Projects shown in the CIP are generally defined as construction (or reconstruction or replacement) of major infrastructure such as streets, parks, facilities, stormwater, sidewalks, water, sewer and wastewater. In most cases, the total construction cost of each of these assets is included in the City's inventory of capital infrastructure assets and other City-owned property.

The criteria for ranking CIP projects include but are not limited to:

1. Is the project required to ensure the health and safety of residents, as the result of a legal mandate, or to maintain compliance with the City's strategic or comprehensive plan?
2. Is there money available to operate or maintain the project after completion?
3. Is the project needed soon for City growth?
4. Is the project needed for other City requirements?
5. Does the project complete or provide part of the basic city infrastructure (example: linking a road segment)?
6. Are there other reasons to construct the project (example: Council priority, timing of a funding opportunity or public demand)?

How do projects get in the CIP?

The list of potential projects for inclusion in the CIP comes from a variety of sources, including departmental requests, plans for facility construction and renovation, long-term capital replacement programs, citizen requests, neighborhood plans and projects for which grant funds are available. Department directors submit CIP requests as part of the annual budgeting process. These requests are reviewed by the Finance Department and City Manager for consistency with the City's Comprehensive Plan and City Council's priorities.

Comprehensive Plan Overview

The core principle embedded in the Derby Comprehensive Plan is to maintain and enhance the health, safety and welfare of our community during times of change and to promote our ideals and values as changes occur. The Comprehensive Plan is specific to Derby, and it recognizes the features that make our community distinctive. The Plan is a combination of common sense and vision, and provides principles for sustaining the health, vitality, and rich quality of life that characterizes our community. During the CIP development process, the City's Planning Commission has an opportunity to review staff's changes and verify they are in line with the Comprehensive Plan.

Quality of Life

Neighborhoods and a family atmosphere are two of Derby's greatest strengths, and their conservation is fundamental to the Comprehensive Plan. The Derby community has easy access to parks, bike paths, recreational opportunities, art, library services, and schools, which are major assets that enhance the quality of life for residents. Providing a strong, vibrant recreational and arts environment takes citizens beyond everyday concerns, adds to their quality of life, and supports the city's economic base. The Plan acknowledges these elements and commits us to use access to quality of life assets as a decision-making criterion.

Community Form and Identity

Excellent planning systems create a framework for sustainable development. Excellent planning and urban design create a unique city that is physically unified and beautiful. A "healthy" Derby community of the future will consist of a well designed realm of vibrant neighborhoods, parks, and schools within walking distance of shops, civic services, jobs, and transportation. Our healthy community characteristics include an interconnected mix of land uses, ample green space, and building designs that reflect Derby's culture and harmonize with the natural environment. Future development will be guided by the central goal of building "community."

Neighborhood Livability

Derby is a community of neighborhoods. Preservation of Derby's older neighborhoods is a high priority to maintain a vibrant healthy community in the future. Well-planned new neighborhoods create an identifiable community in which to attain a sense of belonging, forge common goals and work together. The measures that make our neighborhoods and our city more livable include:

- Neighborhood *identity*: Residents of our neighborhoods identify with one another and work together to share in making Derby a better place.
- Housing *choice*: Neighborhoods throughout Derby offer a variety of housing types, sizes and price ranges.

- Neighborhood *preservation*: Our neighborhoods are maintained for future generations.
- Neighborhood *connections*: Our neighborhoods are designed to be livable and help make social connections between people.

Environmental Stewardship

Open space, clean air and water, natural resources, and energy are valuable assets of our community which we use judiciously and manage wisely for the benefit of present and future generations. Conservation areas, floodplains, green spaces, and parks define our community's urban landscape and help create linkages between our neighborhoods, schools, and nearby business and employment centers. The Comprehensive Plan recognizes the importance of these elements for Derby's future and endorses creative integration of natural systems into developments. Since 2014, the City Council has emphasized the promotion of water conservation to enhance stewardship and better prepare for drought.

Economic Opportunity

Derby must have a sustainable tax base to provide quality services to residents and will target investments where they will be most effective and where they will achieve the City's vision. The Comprehensive Plan recognizes that local and global economic forces have a direct effect on local employment and quality of life. We will challenge ourselves to identify our competitive role and provide employment opportunities for our citizens.

Well-Connected Community

Design and maintenance of the City's transportation and infrastructure systems provide a framework for sustainable development. The community has a shared responsibility to design and maintain a quality public realm, including a balanced transportation system and public spaces. Objectives of our transportation system include improved access for residents and visitors choice among modes of travel (vehicles, bicycles, and pedestrians) and environmental protection.

Strong Partnerships and Leadership

Our community governance is responsive and creative in efforts to stimulate cooperation between governments, citizens, businesses, and community organizations. We join with other communities in the metropolitan area to build on the region's strengths and address its challenges primarily through the Regional Economic Area Partnership (REAP) and also through the Wichita Metro Chamber and other opportunities for regional stewardship.

**2016-2020 Capital Improvement Plan
All Fund Expenditures**

Spending by Type	2015	2016	2017	2018	2019	2020
Facilities Projects	120,170	588,000	100,000	175,000	160,000	250,000
Stormwater Management Projects	411,250	395,000	580,000	425,000	575,000	225,000
Parks Projects	6,671,209	3,108,650	2,530,000	150,000	60,000	-
Sidewalk Projects	42,000	240,000	135,000	175,000	90,000	90,000
Street Projects	2,917,000	3,490,000	1,901,000	2,329,825	115,000	-
Wastewater Projects	857,000	675,000	2,975,000	625,000	625,000	475,000
Water Projects	421,500	515,000	560,000	525,000	200,000	200,000
2015 CIP Total	11,440,129					
2016 CIP Total		9,011,650				
2017 CIP Total			8,781,000			
2018 CIP Total				4,404,825		
2019 CIP Total					1,825,000	
2020 CIP Total						1,240,000
Spending by Source	2015	2016	2017	2018	2019	2020
General Obligation Bond	-	3,175,000	1,600,000	2,100,000	-	-
State/Federal Grants	800,000	2,000,000	-	-	-	-
General Fund	386,000	616,000	215,000	380,000	180,000	270,000
Special Park and Recreation Fund	186,000	18,650	-	-	50,000	-
Water Company Dividends	426,476	515,000	560,000	525,000	200,000	200,000
Wastewater CIP Fund	-	200,000	1,000,000	150,000	-	-
CIP Reserve Fund	1,647,846	950,000	353,000	-	-	-
Wastewater Fund	861,976	475,000	475,000	475,000	625,000	475,000
Revenue Bond	-	-	1,500,000	-	-	-
Special Street Fund	297,000	277,000	214,000	130,325	165,000	50,000
Aquatic Park Fund	1,244	-	-	-	10,000	-
Library Sales Tax Fund	1,244	-	-	-	-	-
Benefit District	16,000	-	104,000	169,500	20,000	20,000
Community Foundation	-	50,000	-	-	-	-
Stormwater Utility Fund	411,250	395,000	230,000	425,000	575,000	225,000
Other Local Govts	-	-	-	50,000	-	-
Equipment Reserve Fund	7,730	-	-	-	-	-
Derby Difference Sales Tax	6,397,363	340,000	2,530,000	-	-	-
Total CIP Spending	11,440,129	9,011,650	8,781,000	4,404,825	1,825,000	1,240,000

**2016-2020 Capital Improvement Plan
General Fund Expenditures**

Note: The following table outlines funding designated from the City's regular operating budget. The remainder of the CIP is funded by borrowing money and paying it over time (General Obligation Bonds or Revenue Bonds), grants, and special revenue sources designated for specific projects.

	2015	2016	2017	2018	2019	2020
Facilities Projects	100,000	138,000	100,000	125,000	160,000	250,000
Parks Projects	-	-	-	150,000	-	-
Sidewalk Projects	16,000	180,000	115,000	105,000	20,000	20,000
Street Projects	270,000	298,000	-	-	-	-
2015 CIP Total	386,000					
2016 CIP Total		616,000				
2017 CIP Total			215,000			
2018 CIP Total				380,000		
2019 CIP Total					180,000	
2020 CIP Total						270,000

Capital Improvement Plan 2016-2020

Facilities									
Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Fiber Optic Network connections between City Facilities	X						2014	\$7,730	Equip. Reserve
								\$1,244	Library
								\$1,244	Aquatic Park
								\$4,976	Wastewater
								\$4,976	Water
Miscellaneous Facilities Improvements	X							\$100,000	GF-CIP
								\$120,170	2015 Total
								\$100,000	GF Total
Miscellaneous Facilities Improvements		X						\$100,000	GF-CIP
West End Business Park Sign at Market		X						\$15,000	GF-CIP
Buckner Business District Sign at Meadowlark		X						\$18,000	GF-CIP
Shooting Range Roof		X						\$5,000	GF-CIP
Fire Station 1 Relocation Design & Land Acquisition		X						\$450,000	CIP Reserve
								\$588,000	2016 Total
								\$138,000	GF Total
Miscellaneous Facilities Improvements			X					\$100,000	GF-CIP
								\$100,000	2017 Total
								\$100,000	GF Total
Community LED Sign #3 (Madison & Woodlawn)				X				\$25,000	GF-CIP
								\$50,000	Other Local Gov'ts
Miscellaneous Facilities Improvements				X				\$100,000	GF-CIP
Fire Station 1 Relocation Construction				X				TBD	GO Bond
								\$175,000	2018 Total
								\$125,000	GF Total
Police/Court Addition Design					X			\$60,000	GF-CIP
Miscellaneous Facilities Improvements					X			\$100,000	GF-CIP
								\$160,000	2019 Total
								\$160,000	GF Total
Police/Court Addition Construction						X		TBD	GF-CIP
Fire Station 3 Design						X		\$150,000	GF-CIP
Miscellaneous Facilities Improvements						X		\$100,000	GF-CIP
								\$250,000	2020 Total
								\$250,000	GF Total
Future									
Fire Station 3 Construction (NW)								TBD	GO Bond
Yearly Totals								\$120,170	2015
								\$588,000	2016
								\$100,000	2017
								\$175,000	2018
								\$160,000	2019
								\$250,000	2020
Total 5-Year (2016-2020) Facilities Projects								\$1,273,000	

Capital Improvement Plan 2016-2020

Stormwater Management

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Southcrest Channel - Design and Land Acquisition	X						2013	\$30,000	Stormwater Utility
Madison Avenue Central Park Channel	X							\$256,250	Stormwater Utility
Erosion Control	X							\$50,000	Stormwater Utility
Wild Plum Storm Sewer Repair	X							\$75,000	Stormwater Utility
								\$411,250	2015 Total
								\$411,250	Stormwater Total
Southcrest Channel - Construction		X					2013	\$170,000	Stormwater Utility
Oakwood Valley - Design and Construction		X					2015	\$100,000	Stormwater Utility
Sharon Drive Drainage Channel - Design and Construction		X						\$50,000	Stormwater Utility
Storm Sewer Repair		X						\$75,000	Stormwater Utility
								\$395,000	2016 Total
								\$395,000	Stormwater Total
Woodland Valley - Design			X					\$30,000	Stormwater Utility
Detention Storage Flooding Study			X					\$75,000	Stormwater Utility
Erosion Control			X					\$50,000	Stormwater Utility
Storm Sewer Repair			X					\$75,000	Stormwater Utility
Nelson Drive Drainage Improvements			X					\$350,000	Bonds
								\$580,000	2017 Total
								\$230,000	Stormwater Total
Trail Creek Stabilization from Madison to Market - Design				X				\$50,000	Stormwater Utility
Woodland Valley - Construction				X				\$150,000	Stormwater Utility
Drainage Improvements				X				\$100,000	Stormwater Utility
Storm Sewer Repair				X				\$75,000	Stormwater Utility
Erosion Control				X				\$50,000	Stormwater Utility
								\$425,000	2018 Total
								\$425,000	Stormwater Total
Trail Creek Stabilization from Madison to Market - Construction					X			\$350,000	Stormwater Utility
Drainage Improvements					X			\$100,000	Stormwater Utility
Erosion Control					X			\$50,000	Stormwater Utility
Storm Sewer Repair					X			\$75,000	Stormwater Utility
								\$575,000	2019 Total
								\$575,000	Stormwater Total
Drainage Improvements						X		\$100,000	Stormwater Utility
Erosion Control						X		\$50,000	Stormwater Utility
Storm Sewer Repair						X		\$75,000	Stormwater Utility
								\$225,000	2020 Total
								\$225,000	Stormwater Total
Yearly Total:								\$411,250	2015
								\$395,000	2016
								\$580,000	2017
								\$425,000	2018
								\$575,000	2019
								\$225,000	2020
Total 5-Year (2016-2020) Facilities Projects								\$2,200,000	

Capital Improvement Plan 2016-2020

Parks

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Warren Riverview Park Design	X						2014	\$87,846	CIP Reserve
Swaney Elementary Playground	X						2014	\$30,000	Special Parks
Madison Avenue Central Park Construction	X							\$4,851,585	Sales Tax Bond
Garrett Park Light Pole Replacement #1 & #2	X							\$156,000	Special Parks
The Venue Remodel	X							\$1,545,778	Sales Tax Bond
								\$6,671,209	2015 Total
								\$87,846	CIP Reserve
Warren Riverview Park Construction		X						\$2,700,000	GO Bond
								\$50,000	Comm. Foundation
High Park Irrigation Replacement		X						\$18,650	Special Parks
Decarsky Ballfields Park Design & Pla		X						\$340,000	Derby Difference
								\$3,108,650	2016 Total
Decarsky Park Ballfields with Concession, Press Box, Parking & Dog Park			X					\$2,530,000	Sales Tax Bond
								\$2,530,000	2017 Total
								\$0	GF Total
High Park Ball Field Lighting Replacemen				X				\$150,000	GF-CIP
Garrett Park Light Pole Replacement #3				X				TBD	GF
								\$150,000	2018 Total
								\$150,000	GF Total
Rock River Rapids New Feature Desigr					X			\$10,000	Aquatic Park
Garrett Park Playground Surface Replacemen					X			\$50,000	Special Park
								\$60,000	2019 Total
								\$0	GF Total
								\$0	2020 Total
Yearly Totals								\$6,671,209	2015
								\$3,108,650	2016
								\$2,530,000	2017
								\$150,000	2018
								\$60,000	2019
								\$0	2020
Total 5-Year (2016-2020) Park Projects								\$5,848,650	Total

Capital Improvement Plan 2016-2020

Bike Paths/Sidewalks

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
WUMC Sidewalk	X						2014	\$16,000	GF-CIP
								\$16,000	Benefit District
Bike Path Repair and Replacement	X							\$10,000	Special Street
								\$42,000	2015 Total
								\$16,000	GF Total
Aviation Pathway - Buckner/Oliver from Commerce to 47th		X						\$160,000	GF-CIP
								\$50,000	Special Street
Bike Path Repair and Replacement		X						\$10,000	Special Street
Market Street (Warren Riverview Park to Georgie) Design		X						\$20,000	GF
								\$240,000	2016 Total
								\$180,000	GF Total
Bike Path Repair and Replacement			X					\$20,000	Special Street
Market Street (Warren Riverview Park to Georgie) Construction			X					\$115,000	GF
								\$135,000	2017 Total
								\$115,000	GF Total
Phase 11 Bike Path (Rock Road from Derby to Mulvane)				X				\$85,000	GF-CIP
Sidewalk Repair and Replacement				X				\$50,000	Special Street
Priority Sidewalk				X				\$20,000	GF-CIP
								\$20,000	Benefit District
								\$175,000	2018 Total
								\$105,000	GF Total
Sidewalk Repair and Replacement					X			\$50,000	Special Street
Priority Sidewalk					X			\$20,000	GF-CIP
								\$20,000	Benefit District
								\$90,000	2019 Total
								\$20,000	GF Total
Sidewalk Repair and Replacement						X		\$50,000	Special Street
Priority Sidewalk						X		\$20,000	GF-CIP
								\$20,000	Benefit District
								\$90,000	2020 Total
								\$90,000	2020 Total
								\$42,000	2015
								\$240,000	2016
								\$135,000	2017
								\$175,000	2018
								\$90,000	2019
								\$90,000	2020
Total 5-Year (2016-2020) Bike Path/Sidewalk Projects								\$730,000	

Capital Improvement Plan 2016-2020

Streets/Intersections

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Madison Ave (DHS to High Park) Design	X						2013	\$85,000	CIP Reserve
Nelson Drive & Meadowlark Intersection Design and Construction	X						2013	\$625,000	CIP Reserve
								\$800,000	KDOT
Madison Avenue & Rock Rd. Intersection Control Wiring	X						2014	\$45,000	General Fund
Nelson Drive - Design @ Patriot TIF	X						2014	\$150,000	CIP Reserve
Street Reconstruction:	X							\$287,000	Special Street
Carolyn (Brook Forest to Oak Forest)								\$185,000	General Fund
Blue Spruce & Blue Spruce Cir. (Brook Forest to Cul-de-sac)									
Redbud Ct. (Brook Forest to Cul-de-sac)									
Ash St. (Carolyn to Cul-de-sac)									
Maxine Court									
Street Projects Land Acquisition	X							\$700,000	CIP Reserve
Winding Lane Circle Guard Rail Replacement	X							\$40,000	General Fund
								\$2,917,000	2015 Total
								\$270,000	GF Total
Water/Kay Street Design		X					2015	\$200,000	CIP Reserve
Alley Reconstruction (West of K15, Market to Pittman)		X						\$100,000	Special Street
Madison Ave (DHS to High Park) Construction		X						\$475,000	GO Bond
								\$2,000,000	KDOT/WAMPO
Meadowlark & Woodlawn - Reconstruct Intersection		X						\$125,000	GF-CIP
Street Reconstruction:		X						\$117,000	Special Street
Partridge (Sharon to Kay)								\$173,000	GF-CIP
Sharon Ct. (Partridge to Cul-de-sac)									
Kokomo (Kay to Washington)									
Street Projects Land Acquisition		X						\$300,000	CIP Reserve
								\$3,490,000	2016 Total
								\$298,000	GF Total
Buckner Street Reconstruction (Madison to Main)			X					\$138,000	Special Street
Unimproved Streets			X					\$56,000	Special Street
								\$104,000	Benefit District
Nelson @ Patriot Construction			X					\$1,250,000	Bonds
								\$173,000	CIP Reserve
Street Reconstruction:			X					\$180,000	CIP Reserve
Westview (Lincoln to Pleasantview)									
Washington (Georgie to Alley)									
								\$1,901,000	2017 Total
								\$0	GF Total
Water/Kay Street Reconstruction				X				\$2,100,000	Bonds
Unimproved Streets				X				\$80,325	Special Street
								\$149,500	Benefit District
								\$2,329,825	2018 Total
								\$0	GF Total
River St. (Market to Madison) Widen & Reconstruct					X		2016	\$115,000	Special Street
								\$115,000	2019 Total
								\$0	GF Total
								\$0	2020 Total
Future									
West End Construction								TBD	TBD
Yearly Totals								\$2,917,000	2015
								\$3,490,000	2016
								\$1,901,000	2017
								\$2,329,825	2018
								\$115,000	2019
								\$0	2020
Total 5-Year (2016-2020) Street Projects								\$7,835,825	Total

Capital Improvement Plan 2016-2020

Wastewater

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Wastewater Shop Building	X						2014	\$90,000	WW
Treatment Plant Improvements	X							\$175,000	WW
Collection System Improvements	X						2014	\$592,000	WW
								\$857,000	2015 Total
Digester Capacity Enhancement Design		X					2014	\$200,000	WWCIP
Treatment Plant Improvements		X						\$175,000	WW
Collection System Improvements		X						\$300,000	WW
								\$675,000	2016 Total
Internal Sewer Lines to Serve Decarsky Park			X					TBD	WW
Digester Capacity Enhancement Construction			X				2016	\$1,500,000	Revenue Bonds
								\$1,000,000	WWCIP
Treatment Plant Improvements			X					\$175,000	WW
Collection System Improvements			X					\$300,000	WW
								\$2,975,000	2017 Total
Nutrient Removal Design				X			2017	\$150,000	WW CIP
Treatment Plant Improvements				X				\$175,000	WW
Collection System Improvements				X				\$300,000	WW
								\$625,000	2018 Total
Nutrient Removal Construction					X			TBD	WW CIP
Phase 4 SE Interceptor Design					X		2016	\$150,000	WW
Treatment Plant Improvements					X			\$175,000	WW
Collection System Improvements					X			\$300,000	WW
								\$625,000	2019 Total
Phase 4 SE Interceptor Construction						X		TBD	GO Bond
Treatment Plant Improvements						X		\$175,000	WW
Collection System Improvements						X		\$300,000	WW
								\$475,000	2020 Total
Yearly Totals								\$857,000	2015
								\$675,000	2016
								\$2,975,000	2017
								\$625,000	2018
								\$625,000	2019
								\$475,000	2020
Total 5-Year (2016-2020) Wastewater Projects								\$5,375,000	

Capital Improvement Plan 2016-2020

Water System

Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
North Woodlawn/55th St. Loop Design	X						2014	\$50,000	Water Dividends
Meadowlark & Triple Creek Control Valve Construction	X							\$110,000	Water Dividends
Distribution System Improvements	X						2014	\$150,000	Water Dividends
Valve Installation	X						2014	\$57,000	Water Dividends
Emergency Repair	X							\$50,000	Water Dividends
Feasibility Study for Re-use of Water	X							\$4,500	Water Dividends
								\$421,500	2015 Total
South Rock Waterline to Decarsky Park		X						\$315,000	Water Dividends
Distribution System Improvements		X						\$150,000	Water Dividends
Emergency Repair		X						\$50,000	Water Dividends
								\$515,000	2016 Total
North Woodlawn/55th St. Loop Construction			X					\$360,000	Water Dividends
Distribution System Improvements			X					\$150,000	Water Dividends
Emergency Repair			X					\$50,000	Water Dividends
Internal Water Lines to Decarsky Park			X					TBD	Water Dividends
								\$560,000	2017 Total
High Park Loop & Control Valve				X			2017	\$325,000	Water Dividends
Distribution System Improvements				X				\$150,000	Water Dividends
Emergency Repair				X				\$50,000	Water Dividends
								\$525,000	2018 Total
Distribution System Improvements					X			\$150,000	Water Dividends
Emergency Repair					X			\$50,000	Water Dividends
								\$200,000	2019 Total
Distribution System Improvements						X		\$150,000	Water Dividends
Emergency Repair						X		\$50,000	Water Dividends
								\$200,000	2020 Total
Yearly Totals								\$421,500	2015
								\$515,000	2016
								\$560,000	2017
								\$525,000	2018
								\$200,000	2019
								\$200,000	2020
Total 5-Year (2016-2020) Water Projects								\$2,000,000	

Capital Reserves & Contingencies									
100 200 405		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
8247	General Fund Capital Contingencies	-	-	25,000	25,000	25,000	100%	0%	
8300	Miscellaneous - Cash Reserve	-	6,030,802	4,848,000	6,903,581	6,293,028	14%	-9%	
	Total Contractual	-	6,030,802	4,873,000	6,928,581	6,318,028	15%	-9%	
9012	Transfer to Capital Reserve Fund	-	-	-	-	-	0%	0%	
9011	Transfer to Equipment Reserve Fund	-	-	-	33,000	60,000	0%	0%	
	Total Transfers	-	-	-	33,000	60,000	5%	0%	
		-	6,030,802	4,873,000	6,961,581	6,378,028	967%	-2334%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2014	2015	

Budget Worksheet							
Capital Improvement Plan Reserve							
		2013	2014	2015	2015	2016	Explanations
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	
700 800 805							
4050	Carryover	2,160,636	2,188,131	816,906	1,521,228	106,279	
4240	Land Acquisition Transfer	-	-	-	-	-	
4997	Transfer from General Fund	500,000	-	-	-	-	
4610	Capital Project Reimbursement	-		265,000	145,683	1,796,225	Reimburse design of Rock Road from Patriot to DNMS in 2015. In 2016: Reimburse design Central Park & The Venue, Warren Riverview Park, Nelson Drive/Meadowlark construction & land acquisition.
4867	Grant Reimbursement	-	-	-	-	-	
	Total Revenue	2,660,636	2,188,131	1,081,906	1,666,911	1,902,504	
8235	Land Acquisition	164,642	7,308	400,000	700,000	300,000	Land acquisition for street projects
8329	Nelson Drive Intersection - Meadowlark	40,118	45,280	-	625,000	-	Construction to be reimbursed from bond proceeds in 2016.
8329	Nelson Drive Intersection - Patriot	19,646	27,314	-	1,275	-	
8332	Nelson Drive Intersection - Red Powell	17,925	68,154	-	-	-	
8325	Madison Avenue (DHS to High Park)	-	17,176	-	71,500	-	
8331	Warren Riverview Park	-	60,161	-	87,846	-	
8338	Rock Road (Patriot to New DNMS)	133,062	-	-	-	-	
8341	Venue Design	-	87,645	-	13,605	-	
8330	Madison Avenue Central Park	97,112	353,865	-	61,406	-	
	Fire Station 1 Relocation	-	-	-	-	450,000	Design and land acquisition
	Total Expenditures	472,505	666,903	400,000	1,560,632	750,000	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	

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Equipment Replacement Plan (2015 - 2020)

Department	Project Description	2015	2016	2017	2018	2019	2020	Plan	Estimated Cost	Funding Source
Operations	Copier Replacement	X							\$30,000	General Fund
Operations	Computer Replacement	X							\$66,000	General Fund
Operations	Building System Improvements	X							\$20,000	General Fund
Police	Mobile Video Recorder (3)	X							\$15,000	General Fund
Police	Tasers (3)	X							\$3,300	General Fund
Police	New Portable Radios (4)	X							\$20,000	General Fund
Police	Patrol Night Vision	X							\$5,500	General Fund
Police	Records Digital Phone Recorder	X							\$25,000	General Fund
Fire	Fire Equipment Replacements	X							\$15,000	General Fund
Fire	Personal Protective Equip. (7)	X							\$16,900	General Fund
Fire	Personal Protective Equip. (6)	X							\$14,500	Derby Difference
Fire	Hydraulic Rescue Power Unit Replacemnet	X							\$8,500	GF-PSFF
Fire	SCBA Total Replacement	X							\$96,000	General Fund
									\$135,000	FEMA Grant
Senior Services	Fitness Equipment	X							\$3,200	General Fund
Water	Signal Transmitters for Meters	X							\$15,000	Water
Parks	Compact Utility Loader	X							\$21,900	General Fund
Parks	Riding Lawn Mower	X							\$20,874	General Fund
Planning & Engineering	Scanner	X							\$6,000	General Fund
									\$373,174	GF
									\$14,500	Derby Difference
									\$135,000	FEMA Grant
									\$15,000	Water
									\$537,674	2015 Total
Operations	Building System Improvements		X						\$20,000	General Fund
Operations	Computer Replacement		X						\$66,000	General Fund
Operations	Copier Replacement		X						\$15,000	General Fund
Police	Tasers (2)		X						\$2,800	General Fund
Police	Radar (2)		X						\$6,000	General Fund
Police	Mobile Video Recorder (3)		X						\$15,000	General Fund
Police	Tasers (3)		X						\$4,200	General Fund
Water	Signal Transmitters for Meters		X						\$15,000	Water
Fire	Fire Equipment Replacements		X						\$15,000	General Fund
Fire	Personal Protective Equip. (7)		X						\$17,425	General Fund
Fire	Hydraulic Rescue Hoses/Reels Replacement		X						\$7,000	GF-PSFF
Senior Services	Fitness Equipment		X						\$4,900	General Fund
Parks	Riding Lawn Mower		X						\$48,250	General Fund
Parks	4x2 Utility Vehicle		X						\$8,200	General Fund
Parks	Spreader / Chemical Sprayer		X						\$9,200	General Fund
Police	Body Cameras		X						\$7,400	General Fund
Planning & Engineering	Energov Software		X						\$56,400	Equipment Reseve
									\$56,400	Equipment Reseve
									\$246,375	GF
									\$15,000	Water
									\$317,775	2016 Total
Operations	Building System Improvements			X					\$20,000	General Fund
Operations	Computer Replacement			X					\$66,000	General Fund
Operations	Copier Replacement			X					\$15,000	General Fund
Police	Tasers (3)			X					\$4,200	General Fund
Police	Radar (3)			X					\$9,600	General Fund
Police	Electronic Ticketing			X					\$35,000	General Fund
Police	Detective Interview Recording Equip. (1)			X					\$12,000	GF-PSFF
Police	Mobile Video Recorder (3)			X					\$15,000	General Fund
Police	Tasers (3)			X					\$4,200	General Fund
Water	Signal Transmitters for Meters			X					\$15,000	Water
Fire	Fire Equipment Replacements			X					\$15,000	General Fund
Fire	Personal Protective Equip. (7)			X					\$17,425	General Fund
Fire	Combination Hydraulic Rescue Tool			X					\$7,500	GF-PSFF
Senior Services	Fitness Equipment			X					\$1,700	General Fund
									\$222,625	GF
									\$15,000	Water
									\$237,625	2017 Total
Operations	Building System Improvements				X				\$20,000	General Fund
Operations	Computer Replacement				X				\$66,000	General Fund
Operations	Copier Replacement				X				\$15,000	General Fund
Police	Taser Replacement (1)				X				\$1,425	General Fund
Police	Radar (2)				X				\$9,600	General Fund
Police	Mobile Video Recorder (3)				X				\$15,000	General Fund
Police	Taser Replacement (3)				X				\$4,275	General Fund

Police	Automated License Plate Readers			X			\$5,000	General Fund
Fire	Personal Protective Equip. (7)			X			\$17,950	General Fund
Fire	Fire Equipment Replacements			X			\$15,000	General Fund
Parks	Riding Lawn Mowers (2)			X			\$32,000	General Fund
Water	Signal Transmitters for Meters			X			\$15,000	Water
							\$201,250	General Fund
							\$15,000	Water
							\$216,250	2018 Total
Operations	Building System Improvements				X		\$20,000	General Fund
Operations	Computer Replacement				X		\$66,000	General Fund
Operations	Copier Replacement				X		\$15,000	General Fund
Police	Tasers (1)				X		\$1,450	General Fund
Police	Mobile Video Recorders				X		\$18,900	General Fund
Police	Tasers (3)				X		\$4,350	General Fund
Police	SOT Gas Masks				X		\$5,000	General Fund
Fire	Personal Protective Equip (7)				X		\$17,950	General Fund
Fire	Fire Equipment Replacements				X		\$15,000	General Fund
Parks	Riding Lawn Mowers (2)				X		\$32,000	General Fund
Water	Signal Transmitters for Meters				X		\$15,000	Water
							\$15,000	Water
							\$195,650	General Fund
							\$210,650	2019 Total
Operations	Building System Improvements					X	\$20,000	General Fund
Operations	Computer Replacement					X	\$66,000	Equip. Reserve
Operations	Copier Replacement					X	\$15,000	Equip. Reserve
Police	Mobile Video Recorders					X	\$18,900	General Fund
Police	Taser Replacement (4)					X	\$7,400	General Fund
Fire	Personal Protective Equip (7)					X	\$17,950	General Fund
Fire	Fire Equipment Replacement					X	\$15,000	General Fund
Water	Signal Transmitters for Meters					X	\$15,000	Water
							\$79,250	General Fund
							\$81,000	Equip. Reserve
							\$15,000	Water
							\$175,250	2020 Total
							\$537,674	2015
							\$317,775	2016
							\$237,625	2017
							\$216,250	2018
							\$210,650	2019
							\$175,250	2020
Total 5-Year Plan							\$1,695,224	

Vehicle Replacement Plan (2016-2020)

Department	Vehicle		2015	2016	2017	2018	2019	2020	Plan	Est. Cost	Funding Source
Public Works	Water Utility Vehicle	358	X						2014	55,000	Water
Public Works	1/2 Ton Pick-up (Water)		X							30,000	Water
Public Works	Dump Truck	305	X						2014	152,000	Special Street
Public Works	Bucket Truck (Streets)	341	X							75,000	Special Street
Fire	Chief's Vehicle	157	X							40,000	GF
Fire	Fire Squad 82 - Replace or refurb	278	X							80,000	GF
Police	Staff Car	135	X							25,000	GF
Police	Patrol Car	192	X							40,000	Special Alcohol
Police	Patrol Car	185	X							40,000	Equip. Reserve
Police	Patrol Car	194	X							40,000	Equip. Reserve
Police	Patrol Car	195	X							40,000	Equip. Reserve
Police	Patrol Car		X							40,000	Equip. Reserve
										\$160,000	Equip. Reserve
										\$40,000	Special Alcohol
										\$227,000	Special Street
										\$145,000	GF
										\$85,000	Water
										\$657,000	2015 Total
Public Works	Code Enforcement Pick Up	270		X						22,500	GF
Public Works	3/4 Ton Ext. Cab Pick Up (Streets)	234		X						33,000	Special Street
Public Works	Mini Excavator w/ Trailer (Water)			X						65,000	Water
Public Works	3/4 Ton Ext. Cab Pick Up (Parks)			X						33,000	GF
Planning & Eng.	1/2 Ton Pick-up (Inspector)	210		X						40,000	GF
Police	Staff Car	156		X						25,500	GF
Police	Patrol Car	190		X						42,000	GF
Police	Patrol Car	177		X						42,000	GF
Police	Patrol Car	178		X						42,000	Special Alcohol
Police	Patrol Car	188		X						42,000	GF
Planning & Eng.	Building Inspector Pick Up			X						22,500	GF
										\$269,500	GF
										\$42,000	Special Alcohol
										\$33,000	Special Street
										\$65,000	Water
										\$409,500	2016 Total
Public Works	3/4 Ton Pick-up (Wastewater)	247			X					33,000	WW
Public Works	Vactor Combo Unit (Wastewater)	333			X				2015	400,000	WW
Public Works	Dump Truck (Parks)	310			X					137,000	GF
Public Works	3/4 Ton Pick-up (Parks)	225			X					33,000	GF
Public Works	1/2 Ton Pick-up (Water)	297			X					20,000	Water
Public Works	1 Ton Pick-up (Parks)	368			X					40,000	GF
Public Works	3/4 Ton Pick-up (WW)	292			X					33,000	WW
Public Works	3/4 Ton Pick-up (Streets)	236			X					37,000	Special Street
Police	Patrol Car	172			X					44,100	GF
Police	Patrol Car	196			X					44,100	GF
Police	Patrol Car	159			X					44,100	GF
Police	Patrol Car	193			X					44,100	GF
Police	Crime Scene Vehicle	322			X					40,000	Equip. Reserve
Fire	Tanker Truck	R			X					295,000	GF
										40,000	Equip. Reserve
										\$681,400	GF
										\$20,000	Water

Equipment Reserve							
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	Explanation
710 800 710							
4050	Carryover	912,359	803,925	181,467	179,233	52,233	
4999	Transfer from General Fund	-	-	-	33,000	60,000	
	Total Revenue	912,359	803,925	181,467	212,233	112,233	
8100	New Equipment	-	-	-	-	-	
8105	Radio Replacement	-	-	-	-	-	
8110	Fire	-	-	-	-	-	
8115	Public Works	-	-	-	-	-	
8120	Software Replacements	-	-	-	-	56,400	Energov supplemental included in 2016.
	Fiber Optic Network Connections	-	348,597	-	-	-	
	Equipment Replacement Plan	-	-	-	-	-	
	Vehicle Replacement Plan	108,434	276,095	120,000	160,000	-	
	Total Expenditures	108,434	624,692	120,000	160,000	56,400	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	

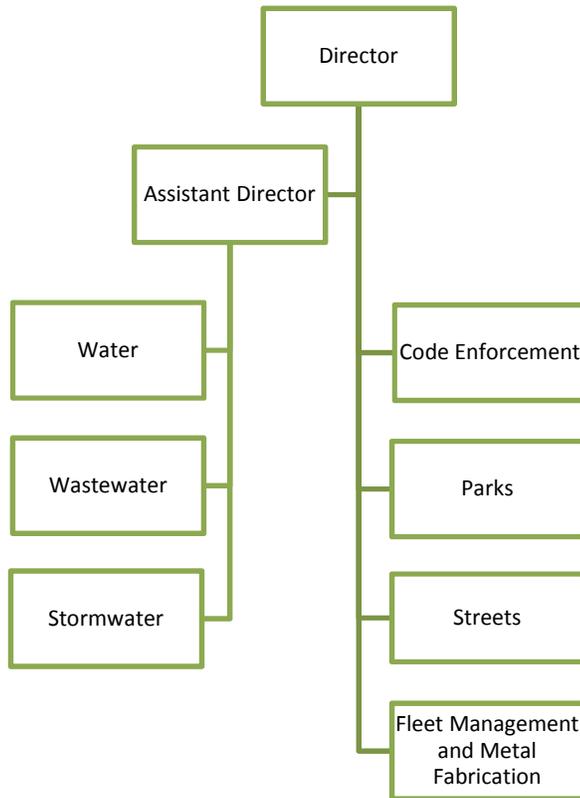
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Mission

Consistently and effectively manage the infrastructure, equipment and recreational facilities in the City. We strive to provide a safe and friendly environment and enjoyable atmosphere at all public facilities.

Overview

Public Works comprises a variety of work teams, including Park Maintenance, Street Maintenance, Fleet Maintenance and Metal Fabrication, Sign and Signalization, Water Utility, Wastewater Utility, Stormwater Utility, Code Enforcement and Electrician. The entire department relies on the talents and abilities of 54 full-time staff members. These teams provide the majority of infrastructure and utility maintenance and repairs throughout the community, including snow removal and emergency response.

Public Works

Performance Measures

Performance Measurement

Parks Division

- √ 100% of designated right-of-ways mowed and maintained
- √ 100% of playground equipment inspected
- √ 100% of employees trained at least monthly

Streets Division

- √ 100% of crack sealing program accomplished
- √ 90% of the annual maintenance on primary and
- √ 100% of staff received monthly safety training

Wastewater Utility

- √ 20% of sanitary sewer system lines cleaned annually.
- √ Respond to 75% of sewer backups within 30 minutes of notification, 100% within 45 minutes.
- √ 100% of staff received monthly training

Water Utility

- √ 100% of all radio read transmitters purchased were installed
- √ 100% of staff received monthly training

Stormwater Utility

- √ 100% of documented BMP's inspected
- √ 100% of sewer connections and repairs inspected

2013 Citizen Survey

89% of respondents noted the condition of City streets as good or mainly good.

Nearly 79% of the respondents felt the City's snow removal process was good or mainly good.

"I love the parks in Derby. There are plenty of places to walk or ride bikes."

"Street maintenance in Derby is great!"

"City crews do a great job of keeping main roads open during snow."

Public Works	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Parks	\$ 1,198,175	\$ 9,486,530	\$ 3,509,146
Fleet and Metal Fab.	\$ 250,490	\$ 247,604	\$ 287,586
Code Enforcement	\$ 102,191	\$ 116,483	\$ 144,775
Stormwater	\$ 172,783	\$ 548,439	\$ 1,145,933
Wastewater	\$ 2,480,515	\$ 3,081,402	\$ 3,435,790
Water	\$ 4,891,056	\$ 5,788,913	\$ 6,725,682
Fuel	\$ 252,776	\$ 265,415	\$ 278,686
Streets	\$ 1,570,505	\$ 2,070,510	\$ 2,232,386
Total	\$ 10,918,491	\$ 21,605,296	\$ 17,759,984

Division Overview

The Parks team maintains the grounds and facilities at all City-owned properties and the 25-mile Hike and Bike system throughout the community. The division maintains 366 acres of parks in 32 locations, including Rock River Rapids, the Derby Skate Park and an 18 hole competition disc golf course.

The Derby Difference Sales Tax passed in October 2013 for implementation on January 1, 2015. Half of its proceeds will be devoted to parks for the entire 10-year life of the tax. Planned improvements include development of Madison Avenue Central Park and Decarsky Park which will create a ballfields complex and dog park.

Mission

Provide well-maintained facilities, safe and enjoyable parks and beautiful open spaces.

Goals

- Keep the parks in good condition and work to ensure citizen satisfaction.
- Provide ADA-accessible features and improvements to the park system to meet the needs of all members of the community.

Parks	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	542,611	530,595	570,406
Commodities	83,339	89,789	94,166
Contractual	160,129	211,257	179,565
Capital Outlay	-	42,774	57,450
Total	786,079	874,415	901,587

Special Park and Rec	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Capital Outlay	21,167	186,000	72,213
Total	21,167	186,000	72,213

Derby Difference - Parks	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Capital Outlay	-	7,993,758	1,872,517
Total	-	7,993,758	1,872,517

Central Park	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	-	82,093
Commodities	-	-	16,800
Contractual	-	21,057	102,622
Capital Outlay	-	-	41,200
Total	-	21,057	242,715

Budget Worksheet										
100 120 270	Public Works Parks									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation	
5001	Wages-Salary	533,874	520,150	548,055	520,037	556,348	0%	7%	Extra pay period in 2016; added 50% of electrician in 2015.	
5002	Overtime	11,667	2,779	7,500	7,500	11,000	170%	47%	Estimated snow removal costs.	
5004	Termination Fees	325	15,208	-	-	-	-100%	0%		
5012	Longevity	3,258	2,641	3,300	1,458	1,458	-45%	0%		
5013	Lump Sum	915	200	-	-	-	-100%	0%		
5007	One Time Performance Pay	824	1,632	825	1,600	1,600	-2%	0%		
	Total Personnel	550,863	542,611	559,680	530,595	570,406	-2%	8%		
6002	Operating Supplies	18,919	17,275	17,350	17,350	17,350	0%	0%		
6004	Miscellaneous Tools	5,065	5,493	6,000	6,000	6,000	9%	0%	Projected expense increases.	
6025	Trees & Shrubs	1,839	-	6,000	3,000	3,000	100%	0%	Welcome Center landscaping / No tree plantings due to drought conditions.	
6012	Chemicals & Fertilizer	7,692	6,271	9,000	9,000	9,000	44%	0%	Prior year bulk material carry over in 2014	
6110	Fuel	55,735	48,813	56,000	51,253.41	53,816	5%	5%	2015 and 2016 include a 5% increase in the cost of fuel.	
6351	Uniforms	2,190	5,486	3,136	3,186	5,000	-42%	57%	Employee turnover/promotions, Full replacement in 2016	
	Total Commodities	91,439	83,339	97,486	89,789	94,166	8%	5%		
7005	Pre-Employment Testing	-	1,706	300	600	600	-65%	0%	Turnover in 2015. Additional employees in 2016.	
7030	Travel	1,781	1,194	6,346	7,889	7,049	561%	-11%	2015 New employee training and certifications.	
7040	Subscriptions	120	64	120	120	120	86%	0%	Administration Split	
7041	Dues and memberships	1,369	2,152	1,145	1,252	932	-42%	-26%	2014 overrun caused by improper coding. 2015/2016 actuals.	
7050	Meetings/seminars	4,371	2,181	2,041	3,314	2,782	52%	-16%	2015 Playground Inspector certification / Arborist Certification	
7220	Professional Fees/contracts	5,865	5,510	6,000	6,000	6,000	9%	0%	Trash / Porta-potties used for public events	
7224	Mulching/Grinding	-	-	-	25,000	-	100%	0%	Occurs on a rotational basis.	
7755	Seasonal Contract Wages	44,800	44,800	46,650	48,982	48,982	9%	0%	Increase of \$.33 cents per hour by service provider.	
7420	Ball Field Maintenance	6,773	6,494	10,000	12,000	7,000	85%	-42%	Relocation of MAC practice fields to High Park in 2015 / general field maintenance.	
7430	Soccer Field Maintenance	1,713	3,013	3,500	3,500	3,500	16%	0%	Projected expense increases.	
7440	Park Maintenance	45,704	45,127	47,000	47,000	47,000	4%	0%		
7450	Concession Stand Maintenance	1,589	606	2,000	1,000	1,000	65%	0%	City is no longer replacing concession stand equipment.	
7520	Equipment Maintenance	31,716	31,075	36,000	33,000	33,000	6%	0%	Based on actuals.	
7521	Vehicle Maintenance	16,542	13,260	17,000	15,600	15,600	18%	0%	Reduced costs from better preventative maintenance schedules; addition of electrician's truck maintenance cost in 2015.	
7523	Public Events	6,165	2,947	6,000	6,000	6,000	104%	0%	The 2014 amount reflects a one-time donation of \$2,000 from the Derby Community Foundation. 2015R and 2016 are estimated to be \$6,000 for Arbor Day / Public Works Day, Tree Lighting, 4th of July, Summerfest and Veterans Day.	
	Total Contractual Service	168,506	160,129	184,102	211,257	179,565	32%	-15%		
	New Equipment	-	-	42,774	42,774	57,450	100%	34%	Compact utility loader in 2015. Includes supplementals for riding mower \$48,250 and ride-on spreader/sprayer \$9,200 in 2016.	
	Total Capital	-	-	42,774	42,774	57,450	100%	0%		
	Public Works-Parks	810,808	786,080	884,042	874,415	901,587	11%	3%		
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016		

Budget Worksheet										
100 120 270	Public Works Parks									
			2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item		Actual	Actual	Budget	Revised	Budget	2015	2016	

Salary Splits	2015	2016
Public Works Director	30%	30%
Public Works Coordinator	40%	40%
Parks Superintendent	100%	100%
Senior Groundskeeper (4)	100%	100%
Landscape Maintenance Foreman	100%	100%
Arborist	100%	100%

Salary Splits	2015	2016
Administrative Asst.	25%	25%
Groundskeeper (5)	100%	100%
Asst. Public Works Dir.	25%	25%
City Electrician	50%	50%
Arborist	50%	50%

Budget Worksheet									
Central Park - Operations		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
	Scheduled Events	-	-	-	-	10,000	0%	100%	
	Total Revenues	-	-	-	-	10,000	0%	100%	
5001	Wages-Salary	-	-	-	-	80,093	0%	100%	Extra pay period in 2016; Park personnel would begin in 2016.
5002	Overtime	-	-	-	-	2,000	0%	100%	Park maintenance
	Total Personnel	-	-	-	-	82,093	0%	100%	
6002	Operating Supplies	-	-	-	-	8,000	0%	100%	Paper goods, cleaning supplies and chemicals
6004	Miscellaneous Tools	-	-	-	-	5,000	0%	100%	Equipment and tools
6110	Fuel	-	-	-	-	3,000	0%	100%	New vehicle 2016
6351	Uniforms	-	-	-	-	800	0%	100%	Uniforms for Parks employees
	Total Commodities	-	-	-	-	16,800	0%	100%	
7005	Pre-Employment Testing	-	-	-	-	600	0%	100%	
7205	Custodial Services	-	-	-	-	850	0%	100%	
7010	Advertising	-	-	-	5,000	10,000	100%	100%	Marketing, advertising and promotions
7220	Professional Fees/Contracts	-	-	-	16,057	36,114	100%	125%	Glass cleaning (\$2,000) and park photography (\$2,000); 50% of City share of event coordinator position in 2015 and 100% of City share in 2016
7440	Park Maintenance	-	-	-	-	12,000	0%	100%	Facility repairs
7521	Vehicle Maintenance	-	-	-	-	1,000	0%	100%	New vehicle in 2016
7610	Water	-	-	-	-	5,000	0%	100%	Based off the ability to drill a well for irrigation.
7620	Gas	-	-	-	-	12,500	0%	100%	
7630	Electricity	-	-	-	-	22,000	0%	100%	
7651	Cable-Fiber	-	-	-	-	1,000	0%	100%	
7652	Stormwater	-	-	-	-	1,558	0%	100%	
	Total Contractual Service	-	-	-	21,057	102,622	0%	100%	
	Equipment	-	-	-	-	41,200	0%	100%	3/4 Ton Pick-up and 4 x 2 Utility Vehicle
	Total Capital Outlay	-	-	-	-	41,200	0%	100%	
	Total Expenses	-	-	-	21,057	242,715	100%	1053%	
							2015	2016	

Salary Splits	2015	2016
Supplemental 1 - Senior Groundskeeper	0%	100%
Supplemental 1 - Groundskeeper	0%	100%
Event Coordinator	50%	50%

Budget Worksheet					Explanation
Derby Difference Sales Tax Fund - Parks					
Line #	Line Item	2015	2015	2016	
		Budget	Revised	Budget	
Operations Account					
4050	Projected Budget Carryover	-	5,395,700	714,159	Issued bonds in 2014 for Central Park.
4141	City Retail Sales Tax	1,142,137	1,137,217	1,177,019	3% growth is projected in 2016.
4502	Interest Income	-	-	-	
	Bond Proceeds - Central Park	5,500,000	1,725,000	-	Issued remaining Central Park bonds.
	Transfer from Another Account (Library)	450,000	450,000	-	Library doesn't need until deplete Library Sales Tax.
	Bond Proceeds - The Venue	1,500,000	-	-	Included in above two bond issues.
	Bond Proceeds - Decarsky Park	-	-	-	
	Total Operations Revenue	8,592,137	8,707,917	1,891,178	
7905	Bond Issuance Costs - Central Park	110,000	55,785	-	
7905	Bond Issuance Costs -The Venue	30,000	-	-	
	Bond Principal - 2014-C & 2015 B	-	490,000	680,000	
	Bond Interest Expense - 2014-C & 2015 B	-	126,835	135,125	
	Debt Service	-	-	-	
8000	Emergency Repair and Replacement	-	180,000	200,000	
8xxx	Central Park Construction	5,980,000	5,595,360	-	Construction contract less \$256K from stormwater
8xxx	The Venue Construction	1,368,750	1,545,778	-	Construction contract
8xxx	Ballfield Construction, Design & Bond COI	-	-	340,000	Design in 2016; construction in 2017
8xxx	Dog Park Construction	-	-	-	
9xxx	Transfer to Another Account (Library)	-	-	-	
9012	Transfer to CIP Reserve Fund	-	-	517,392	Reimburse The Venue and Central Park design costs
	Total Expenditures	7,488,750	7,993,758	1,872,517	
		2015 Budget	2015 Revised	2016 Budget	

Budget Worksheet									
240 120 310									
Special Park & Recreation Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
4050	Projected Budget Carryover	124,438	103,642	103,222	140,473	12,473	36%	-91%	
4161	State Alcohol Program	54,366	57,997	54,300	58,000	59,740	0%	3%	
4610	Reimbursements	750	-	-	-	-	0%	0%	
4614	KDHE Crumb Rubber Grant	18,423	-	-	-	-	0%	0%	
Total Revenues		197,977	161,639	157,522	198,473	72,213	23%	-64%	
7820	Special Fund Expenditures	-	-	15,522	-	53,213	0%	100%	
8307	High Park Crumb Rubber Grant	45,794	-	-	-	-	0%	0%	
8310	Supplemental Request - High Park Irrigation Improvements	36,717	-	-	-	19,000	0%	100%	Repairs in 2016 for irrigation system to fix two leaks and improve overall efficiency of the irrigation system at High Park.
8308	Garrett Park Improvements	-	5,604	142,000	156,000	-	2684%	-100%	Increase in 2015 for Garrett Park lightpole replacement 1&2.
8729	Swaney Elementary Playground	-	-	-	30,000	-	100%	-100%	Moved from 2014 to 2015
8260	ADA Compliance Projects	11,824	3,997	-	-	-	-100%	0%	
8299	Tanglewood Ballfields	-	11,566	-	-	-	-100%	0%	
8100	New Equipment	-	-	-	-	-	0%	0%	
Total		94,335	21,167	157,522	186,000	72,213	779%	-61%	
Special Park & Recreation Fund		94,335	21,167	157,522	186,000	72,213	779%	-61%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Rock River Rapids

Public Works

Division Overview

Rock River Rapids completed its twelfth successful season of operation in 2015. Rock River Rapids is a regional aquatic facility owned and maintained by the City and operated by the Derby Recreation Commission.

Beginning in 2014, park maintenance labor expenses were paid from the Rock River Rapids fund to better account for costs and to improve transparency of reporting.

Aquatic Park Fund	2014	2015	2016
	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	336,861	339,300	345,114
Capital Outlay	-	70,000	75,000
Sponsorship Program Expense	-	2,000	-
Total	336,861	411,300	420,114



Mission

Provide a well-maintained, safe and exciting aquatic recreational facility for Derby and our regional customers.

Goals

- Provide a safe recreational environment.
- Maintain the water park in good condition to ensure citizen satisfaction.



Budget Worksheet									
	Rock River Rapids Aquatic Park								
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
760 503 502	Reserve Account								
4050	Projected Budget Carryover	1,611,463	1,611,463	1,376,463	1,422,463	1,157,463	-12%	-19%	Reserve is dropping in 2016 to supplement operations.
	Total Reserve Account Revenues	1,611,463	1,611,463	1,376,463	1,422,463	1,157,463	-12%	-19%	
7220	Professional Fees/Contracts	-	-	-	6,000	650	100%	-89%	Website Redesign in 2015; ongoing website maintenance in 2016.
8000	Emergency Equipment Repair/Replmnt	-	-	75,000	70,000	75,000	100%	7%	
9016	Transfer to Operations Account	-	189,000	227,000	189,000	195,000	0%	3%	
	Total Reserve Account Expenditures	-	189,000	75,000	76,000	75,650	100%	0%	
760 503 503	Operations Account								
4050	Projected Budget Carryover	221,541	15,210	6,216	15,252	16,952	0%	11%	
4520	RRR Net Revenue DRC REIMBURSE	93,313	130,728	90,000	130,000	130,000	-1%	0%	
4514	Transfer Revenue from Reserve Account	-	189,000	227,000	189,000	195,000	0%	3%	
4515	Concession Revenue	15,891	17,210	16,000	16,000	16,000	-7%	0%	
	Total Operation Revenue	330,745	352,148	339,216	350,252	357,952	-1%	2%	
7011	Maintenance	125,098	154,126	145,451	145,451	152,300	-6%	5%	2014 included renovation of slide exterior; 2015 includes renovation of slide interior; 2016 includes pool painting.
7013	Marketing	23,240	23,000	23,000	23,000	23,000	0%	0%	
7014	Management Fee	96,323	96,323	99,910	98,249	100,214	2%	2%	Based on management agreement
7015	Loss Reimbursement	50,000	50,000	50,000	50,000	50,000	0%	0%	
7020	Security	12,344	8,857	9,600	9,600	9,600	8%	0%	Based off contract
7220	Professional Fees	4,168	-	1,600	-	2,000	0%	100%	
7310	Liability & Property Insurance	4,362	4,590	4,815	7,000	7,350	53%	5%	Share of insurance premium recalculated in 2015
	Total Operations Expenditures	315,535	336,896	334,376	333,300	344,464	-1%	3%	
760 503 509	Operations - Interest Sub-Account								
4050	Projected Budget Carryover	271,278	274,016	223,266	221,916	222,416	-19%	0%	
4502	Interest Earnings	2,738	1,933	2,250	2,100	2,200	9%	5%	
	Interest Sub-Account Revenue	274,016	275,949	225,516	224,016	224,616	-19%	0%	
8271	Community Signage	-	18,044	-	-	-	-100%	0%	
8100	New Equipment	-	35,989	-	1,600	-	-96%	0%	Portion of Cable Fiber Project Paid in 2015
	Interest Sub-Account Expenditures	-	54,033	-	1,600	-	-97%	-100%	
760 503 516	Sponsorship Program								
4050	Projected Budget Carryover	24,102	30,102	34,102	38,852	43,352	29%	12%	
4600	Other Revenue	6,000	8,750	6,000	6,500	7,000	-26%	8%	
	Sponsorship Program Revenue	30,102	38,852	40,102	45,352	50,352	17%	11%	

8100	Professional Services	-	-	2,000	2,000	-	100%	-100%
8100	Sponsorship Program Expenses	-	-	2,000	2,000	-	100%	-100%
	Summary of Revenue & Expenditures:							
4050	Projected Carryover	2,128,384	1,930,791	1,640,047	1,698,483	1,440,183	-12%	-15%
4502	Interest Income	2,738	1,933	2,250	2,100	2,200	9%	5%
4520	DRC Net Revenue	93,313	130,728	90,000	130,000	130,000	-1%	0%
4515	Concession	15,891	17,210	16,000	16,000	16,000	-7%	0%
4800	Sponsorship Revenue	6,000	8,750	6,000	6,500	7,000	-26%	8%
	Total Fund Revenues	2,246,326	2,089,412	1,754,297	1,853,083	1,595,383	-11%	-14%
7XXX	Contractual Services - Operations	315,535	390,929	334,376	339,300	345,114	-13%	2%
8XXX	Capital Outlay	-	-	75,000	70,000	75,000	100%	7%
8100	Sponsorship Program Expenses	-	-	2,000	2,000	-	100%	-100%
	Total Fund Expenditures	315,535	390,929	411,376	411,300	420,114	5%	2%
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016

Fleet Management and Metal Fabrication

Public Works

Division Overview

The Fleet Management team is responsible for maintenance of all vehicles and fuel-powered equipment for all City departments and the Derby Recreation Commission. Staff evaluate equipment and vehicle purchase requests for compatibility and value to the organization and provide educational training to vehicle operators on how to maintain our fleet. More than 150 vehicles and pieces of equipment are serviced and repaired each year.

The Metal Fabrication Shop assists Fleet Management, Parks and Street crews manage public facilities and equipment. Welders provide services to the City of Derby and the Derby Recreation Commission.

Fleet Management	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	100,693	203,147	217,148
Commodities	24,978	36,032	39,358
Contractual	4,749	8,425	31,080
Capital Outlay	-	-	-
Total	130,420	247,604	287,586

Metal Fabrication	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	97,129	-	-
Commodities	20,990	-	-
Contractual	1,951	-	-
Capital Outlay	-	-	-
Total	120,070	-	-



Mission

Ensure that vehicles and equipment operate at peak efficiency and reduce lost time through preventative maintenance.

Goals

- Maintain an efficient and accurate database to ensure correct reporting of all vehicle equipment costs.
- Hold 3 education sessions for vehicle & equipment operators on proper preventative maintenance procedures for the various type of vehicles and equipment.
- Regularly inspect equipment and facilities to identify areas in need of repair before they become problems.
- Provide safe work environment.

Budget Worksheet										
100.120.280	Public Works Fleet Management and Metal Fabrication									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation	
5001	Wages-Salary	71,691	98,022	101,771	199,500	213,430	104%	7%	Includes metal fabrication starting in 2015; additional pay period in 2016.	
5002	Overtime	1,287	1,760	135	1,774	1,774	1%	0%	Includes metal fabrication starting in 2015; snow removal based off historic averages.	
5007	One Time Performance pay	-	275	-	-	-	-100%	0%		
5012	Longevity	636	636	640	1,872	1,944	194%	4%		
5013	Lump Sum	210	-	-	-	-	0%	0%		
	Total Personnel	73,825	100,693	102,546	203,147	217,148	102%	7%		
6002	Operating Supplies	11,186	18,371	11,000	26,000	28,000	42%	8%	Material costs increases; project material stock increase.	
6004	Miscellaneous Tools	2,605	3,268	3,000	6,000	7,200	84%	20%	Tig Welder replacement in 2016.	
6110	Fuel	1,840	2,396	1,850	2,516	2,642	5%	5%	2015 and 2016 include a 5% increase in the cost of fuel.	
6351	Uniforms	463	942	758	1,516	1,516	61%	0%		
	Total Commodities	16,094	24,978	16,608	36,032	39,358	44%	9%		
7030	Travel	-	97	121	281	1,136	191%	304%	Admin Split. Even distribution between 6 divisions	
7040	Subscriptions	11	1,620	1,700	1,720	1,720	6%	0%	Annual software fee.	
7041	Dues and Memberships	-	181	158	280	768	54%	174%		
7050	Meetings/seminars	-	358	64	144	456	-60%	217%		
7220	Professional Fees/contracts	2,176	2,095	2,200	2,200	18,700	5%	750%	Includes CFA Software Replacement supplemental in 2016 - \$14,500.	
7520	Equipment Maintenance	636	352	1,000	3,300	6,300	838%	91%	Hydraulic Ram replacement in 2015 / fluid pumps and hydraulic ram replacement in 2016.	
7521	Vehicle Maintenance	1,020	45	1,000	500	2,000	1007%	300%	Tires and breaks replaced in 2016.	
	Total Contractual Service	4,236	4,749	6,243	8,425	31,080	77%	269%		
	Total Motor Pool	94,154	130,420	125,397	247,604	287,586	90%	16%		
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016		

Salary Splits	2015	2016
Director of Public Works	20%	20%
Fleet Manager	100%	100%
Mechanic	100%	100%
Public Works Coordinator	15%	15%
Senior Welder	100%	100%
Welder	100%	100%

Budget Worksheet									
100.120.260	Public Works Metal Fabrication								
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
5001	Wages-Salary	93,489	94,487	100,034	-	-	-100%	0%	All expenditures for 2015 Revised and 2016 appear in "Fleet Management and Metal Fabrication" budget.
5002	Overtime	233	252	500	-	-	-100%	0%	
5012	Longevity	1,236	1,236	1,250	-	-	-100%	0%	
5013	Lump Sum	205	-	-	-	-	-100%	0%	
5007	One Time Performance Pay	176	1,154	-	-	-	-100%	0%	
	Total Personnel	95,339	97,129	101,784	-	-	-100%	0%	
6002	Operating Supplies	14,388	17,120	15,000	-	-	-100%	0%	
6004	Miscellaneous Tools	2,845	3,117	3,000	-	-	-100%	0%	
6351	Uniforms	100	753	758	-	-	-100%	0%	
	Total Commodities	17,333	20,990	18,758	-	-	-100%	0%	
7030	Travel	-	-	160	-	-	-100%	0%	
7040	Subscriptions	11	12	20	-	-	-100%	0%	
7041	Dues and Memberships	-	181	122	-	-	-100%	0%	
7050	Meetings/seminars	13	-	80	-	-	-100%	0%	
7520	Equipment Maintenance	438	1,321	600	-	-	-100%	0%	
7521	Vehicle Maintenance	1,317	437	1,000	-	-	-100%	0%	
	Total Contractual Service	1,778	1,951	1,982	-	-	-100%	0%	
	Total Weld Shop	114,450	120,071	122,524	-	-	-100%	0%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Public Works Director	0%	0%
Public Works Coordinator	0%	0%
Welder	0%	0%
Senior Welder	0%	0%

Division Overview

The Code Enforcement team is responsible for enforcement of all nuisance abatement regulations as defined in the Municipal Code including tall grass and weeds, bulky waste, inoperable vehicles and trash service. In 2015, inspections of fences, approaches and foundations were added to the list of duties.

Summary by Category	2014	2015	2016
Code Enforcement	Actual	Revised	Budget
Personnel	82,036	83,052	88,759
Commodities	5,938	6,501	6,706
Contractual	14,217	26,930	26,810
Capital Outlay	-	-	22,500
Total	102,191	116,483	144,775



Mission

Maintain the natural beauty of the City, preserve property values and provide for health and safety of citizens through fair, consistent, and equitable interpretation and enforcement of the Municipal Code.

Goals

- Review nuisance ordinances and recommend updates to meet community needs.

Budget Worksheet									
Public Works Code Enforcement									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 120 210		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	75,526	78,152	81,154	81,172	86,840	4%	7%	Extra pay period in 2016
5002	Overtime	-	864	-	860	860	0%	0%	Snow removal cost based on actual.
5012	Longevity	1,020	1,020	1,020	1,020	1,059	0%	4%	
5013	Lump Sum	-	2,000	-	-	-	-100%	0%	
	Total Personnel	76,546	82,036	82,174	83,052	88,759	1%	7%	
6002	Operating Supplies	3,527	1,590	1,900	1,900	1,900	19%	0%	Increased inspections for fences and approaches.
6110	Fuel	3,615	3,891	3,600	4,085	4,290	5%	5%	Increased inspections for fences and approaches.
6351	Uniforms	196	457	516	516	516	13%	0%	Current expected costs.
	Total Commodities	7,339	5,938	6,016	6,501	6,706	9%	3%	
7030	Travel Expense	978	383	600	600	690	57%	15%	Current expected costs.
7041	Dues and Memberships	285	270	230	230	220	-15%	-4%	
7050	Meetings/seminars	125	1,438	400	400	400	-72%	0%	Employee certifications in 2014. Continuing education requirements in 2015 and 2016.
7054	HOME Grant Program	129,454	132,177	-	-	-	-100%	0%	HOME program ended in 2014.
7056	HOME Grant Reimbursement	(124,325)	(120,685)	-	-	-	-100%	0%	
7067	Neighborhood Revitalization Program	-	-	27,500	25,000	25,000	100%	0%	New program in 2015.
7521	Vehicle Maintenance	2,671	635	800	700	500	10%	-29%	Replace vehicle in 2016.
	Total Contractual Service	9,188	14,217	29,530	26,930	26,810	89%	0%	
	New Equipment	-	-	-	-	22,500	0%	100%	Replace vehicle in 2016
	Total Capital	-	-	-	-	22,500	0%	100%	
	Code Enforcement	93,073	102,191	117,720	116,483	144,775	14%	24%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Code Enforcement Officer I	100%	100%
Code Enforcement Officer II	100%	100%

Division Overview

The Stormwater team is responsible for identifying concerns within the city’s stormwater system, developing maintenance protocols for long-term preservation of stormwater infrastructure, and ensuring compliance with the Federal Clean Water Act. Currently, there are 3,373 stormwater inlets, manholes, end sections and headwalls along with 55.4 miles of storm sewer lines. The Stormwater Manager is responsible for implementation of the city’s stormwater management regulations required by KDHE and the EPA and for providing public outreach and education.

In January 2013, the City began assessing a stormwater utility fee to pay for maintenance and repairs of stormwater infrastructure and take a proactive approach to stormwater management without increasing property taxes. The fee is \$3 per month for each residence and based on a calculation of impervious surface for non-residential.

The Stormwater Manager has taken on the role of Floodplain Manager and maintains the floodplain maps with FEMA and provides assistance to property owners.

Stormwater Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	100,461	109,481	117,521
Commodities	5,566	3,225	3,581
Contractual	21,893	24,483	23,880
Capital Outlay	44,862	411,250	1,000,951
Total	172,782	548,439	1,145,933



Mission

Ensure compliance with federal, state and local stormwater regulations while maintaining stormwater infrastructure.

Goals

- Train City employees on stormwater maintenance regulations.
- Identify and plan for stormwater system repairs.
- Regularly inspect construction and development areas for compliance with stormwater management best practices.
- Map and analyze the stormwater system to identify damage.

Budget Worksheet									
Stormwater Management Utility									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
650.120.325		Actual	Actual	Budget	Revised	Budget	Change	Change	
4050	Projected Carryover	-	291,297	386,683	646,371	621,433	122%	-4%	
4502	Interest Income	2,507	-	2,500	500	500	100%	0%	
4332	Stormwater Utility Fee	520,814	527,857	522,000	523,000	524,000	-1%	0%	
	Total Revenue	523,321	819,154	911,183	1,169,871	1,145,933	43%	-2%	
5001	Wages-Salary	67,739	68,031	71,276	70,325	75,235	3%	7%	Extra pay period in 2016.
5002	Overtime	52	85	-	69	69	-18%	0%	2015 and 2016 based on historic averages.
5007	One Time Performance Pay	245	912	-	-	-	-100%	0%	
5110	FICA	4,175	4,103	4,419	4,360	4,665	6%	7%	
5111	FICA Med	976	959	1,034	1,020	1,091	6%	7%	
5012	Longevity	1,176	1,176	1,200	1,176	1,221	0%	4%	
5013	Lump Sum	320	-	-	-	-	0%	0%	
5120	KPERS	5,927	6,802	7,363	7,265	8,712	7%	20%	
5122	ICMA-RC	1,690	-	-	-	-	0%	0%	
5130	Unemp	75	189	75	99	103	-48%	4%	
5131	Work Comp	-	-	980	5,443	5,715	100%	5%	Work comp for these employees attributed to this fund for the first time in 2015; assumed 5% increase in costs in 2016.
5240	Health	22,296	17,187	18,046	18,615	19,546	8%	5%	Assumed 5% growth in benefits costs in 2016.
5241	Dental	1,428	1,016	1,067	1,109	1,164	9%	5%	Assumed 5% growth in benefits costs in 2016.
	Total Personnel	106,099	100,461	105,459	109,481	117,521	9%	7%	
6002	Operating Supplies	49	3,359	650	1,200	1,200	-64%	0%	Increase lab sampling and equipment costs in 2015. Storm drain marking program in 2016. Community education materials.
6110	Fuel	1,576	1,684	1,600	1,768	1,856	5%	5%	Project 5% growth in cost of fuel.
6351	Uniforms	86	524	257	257	525	-51%	104%	2014 full replacement with boots. 2015 Partial replacement only, no boots. Full replacement with boots 2016.
	Total Commodities	1,711	5,566	2,507	3,225	3,581	-42%	11%	
7010	Printing	-	25	400	700	700	2733%	0%	Publication of assessment ordinance in 15' and 16'
7030	Travel Expense	609	355	1,590	433	433	22%	0%	Decrease budget by not attending ASFPM training.

7041	Dues and Memberships	180	124	245	190	155	53%	-18%	Based on actual expenses
7050	Meetings/seminars	(95)	430	1,010	780	530	81%	-32%	Replacing conference attendance with webinar training.
7220	Professional Fees/Contracts	60	2,960	5,180	3,500	3,000	18%	-14%	Stormwater testing per KDHE permit.
7250	Contract Billing Service	-	18,000	18,954	18,180	18,362	1%	1%	Increase attributed to contract rate increase.
7520	Equipment Maintenance	-	-	250	250	250	100%	0%	Newer equipment.
7521	Vehicle Maintenance	-	-	450	450	450	100%	0%	Newer equipment.
	Total Contractual Service	754	21,893	28,079	24,483	23,880	12%	-2%	
8100	New Equipment	-	16,125	-	-	-	-100%	0%	Purchased stormwater infrastructure camera in 2014.
8200	Capital Projects (CIP)	123,460	28,737	409,000	411,250	395,000	1331%	-4%	Moved Southcrest Channel Construction from 2014 to 2015.
8400	Miscellaneous	-	-	300,000	-	605,951	0%	100%	Reserve for future years
	Total Capital Outlay	123,460	44,862	709,000	411,250	1,000,951	817%	143%	
	Stormwater Management Utility	232,024	172,783	845,045	548,439	1,145,933	217%	109%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Stormwater Manager	80%	80%
Aborist	50%	50%

Division Overview

The Wastewater team is responsible for maintaining and servicing more than 659,088 square feet of sewer pipe equaling 126 miles and maintaining more than 2,779 manholes and other appurtenances. Aggressive maintenance has resulted in several benefits to Derby residents: Citizens experience very few blockages and Derby's insurer considers Derby low risk, which helps reduce insurance premiums. The entire sewer main collection system is mapped by GIS, which allows staff to identify the history of all segments of the sewer collection system.

The Wastewater team is also responsible for operation and maintenance of the City's Wastewater Treatment Facility. This facility is designed for 2.5 million gallons of flow per day, with expansion capabilities to handle flows well into the future. This modern and efficient facility historically meets or exceeds all KDHE and EPA requirements.

Wastewater Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	721,372	761,532	817,911
Commodities	92,842	97,367	97,955
Contractual	487,601	561,050	547,529
Capital Outlay & Debt	683,801	1,213,754	1,329,846
Transfer Expense	359,000	355,750	350,600
Total	2,344,616	2,989,453	3,143,841

Wastewater CIP Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	-	-	-
Capital Outlay	135,899	91,949	291,949
Total	135,899	91,949	291,949



Mission

Ensure efficient and cost effective collection and treatment of the City's Wastewater.

Goals

- Clean the entire collection system at least once every five years.
- Meet or exceed all KDHE and EPA treatment parameters.
- Provide safety education for employees.

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2014	% Change 2015	Explanation
600 120 501	Debt Service Account								
4050	Projected Carryover	98,733	109,250	104,760	104,672	62,731	-4%	-40%	
4502	Interest Income	110	7	100	7	7	0%	0%	
4996	Transfer from Operations	413,700	150,000	90,000	50,000	50,000	-67%	0%	Transfer reduced due to lower revolving loan payment.
	Total Debt Service Revenues	512,543	259,257	194,860	154,679	112,738	-40%	-27%	
7710	Bond Principal	250,000	120,714	-	-	-	-100%	0%	2004-B bonds matured in 2014.
7720	Interest Expense	9,000	-	-	-	-	0%	0%	
7732	State Revolving Loan Repayment	144,293	33,871	91,950	91,948	91,948	171%	0%	
	Total Debt Service Expenditures	403,293	154,585	91,950	91,948	91,948	-41%	0%	
600 120 504	Debt Service Depreciation Account								
4050	Projected Carryover	100,000	100,000	-	-	-	-100%	0%	
4502	Interest Income	-	-	-	-	-	0%	0%	
	Depreciation Account Revenue	100,000	100,000	-	-	-	-100%	0%	
	Close-out of Depreciation Account	100,000	100,000	-	-	-	-100%	0%	
600 120 200	Operations Account								
4050	Projected Carryover	1,716,535	1,917,582	1,798,385	2,409,544	2,448,894	26%	2%	Growth from 2014 to 2015 due to CIP projects that have been deferred to 2015.
4302	Customer Penalties	25,819	26,965	28,000	28,000	28,280	4%	1%	
4310	Bad Debt Recovery	(193)	-	1,000	-	-	0%	0%	Included in State Set-off collections.
4312	Sewer Connection Fees	22,500	26,250	22,500	26,250	27,000	0%	3%	
4313	Sewer Tap Fees	3,500	-	-	-	-	0%	0%	
4332	Charges for Services	2,697,760	2,728,918	2,751,985	2,756,207	2,783,769	1%	1%	
4333	State Set-off collections	9,004	7,061	9,000	9,000	9,000	27%	0%	
4600	Other Revenues	2,986	36,130	3,000	3,000	3,000	-92%	0%	Sale of equipment in 2014
	Total Operations Revenue	4,477,912	4,742,906	4,613,870	5,232,001	5,299,943	10%	1%	
5001	Wages-Salary	467,976	487,830	509,749	504,476	539,700	3%	7%	Additional pay period in 2016.
5002	Overtime	11,292	9,015	12,000	10,200	10,200	13%	0%	Based on historical averages.
5003	Standby Pay	9,244	9,319	9,300	9,300	9,300	0%	0%	
5004	Termination Fees	325	-	-	-	-	0%	0%	
5007	One Time Performance Pay	703	3,675	1,000	3,500	3,500	-5%	0%	
5012	Longevity	5,041	5,041	5,040	5,041	5,041	0%	0%	
5013	Lump Sum	225	75	-	-	-	-100%	0%	
5110	FICA-Employer's Cost	29,700	30,202	31,604	31,278	33,461	4%	7%	
5111	FICA medical-Employer's Cost	6,946	7,063	7,391	7,315	7,826	4%	7%	
5120	KPERS-Employer's Cost	42,857	49,899	52,657	50,878	62,447	2%	23%	Increased KPERS rate and additional pay period in 2016.
5122	ICMA-Employer's Cost	13,164	-	-	-	-	0%	0%	
5130	KS. Unemploy. Insure-Employer's Cost	528	1,390	530	710	710	-49%	0%	
5131	Workers comp-Employer's Cost	9,190	9,861	9,190	13,620	14,301	38%	5%	
5240	Health Insurance-Employer's Cost	108,325	101,738	149,020	118,008	123,858	16%	5%	Assumed a 5% increase in insurance employer's cost in 2016.
5241	Dental insurance-Employer's Cost	7,099	6,264	9,923	7,206	7,566	15%	5%	Assumed a 5% increase in insurance employer's cost in 2016.
	Total Personnel	712,614	721,372	797,405	761,532	817,911	6%	7%	
6002	Operating Supplies	25,484	22,291	30,000	28,000	28,000	26%	0%	Projected costs increases.
6110	Fuel	13,741	11,207	16,000	11,766.90	12,355	5%	5%	2015 and 2016 based off 5% increase in cost of fuel.
6220	Polymers	48,150	56,302	55,000	55,000	55,000	-2%	0%	

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2014	% Change 2015	Explanation
6351	Uniforms	1,734	3,042	2,600	2,600	2,600	-15%	0%	
	Total Commodities	89,109	92,842	103,600	97,367	97,955	5%	1%	
7005	Pre-Employment Testing	1,491	40	300	300	300	650%	0%	Low turnover in 2014.
7010	Printing	169	-	300	300	-	100%	-100%	2014 printing materials were covered by 2013 purchases. Projecting material costs increases in 2015 that will cover 2016 needs.
7041	Dues and Memberships	1,463	2,428	1,500	1,500	812	-38%	-46%	Admin Split. Even distribution between 6 divisions.
7030	Travel	242	292	400	400	883	37%	121%	Admin Split. Even distribution between 6 divisions.
7050	Meetings/Seminars	1,364	1,954	1,400	1,400	1,428	-28%	2%	Admin Split. Even distribution between 6 divisions.
7066	Residential Marketing Campaign	15,058	14,542	15,000	15,000	15,000	3%	0%	Parade of Homes
7220	Professional Fees and Contracts	48,205	49,156	92,000	70,000	70,000	42%	0%	Reduction based on current hauling prices.
7250	Billing Collection Fee	61,823	90,119	98,982	98,982	99,972	10%	1%	Projected growth in accounts in 2016.
7280	Testing and Laboratory	29,171	19,907	25,000	25,000	25,000	26%	0%	3 year average.
7310	Liability & Property Insurance	14,350	15,214	15,750	21,820	22,911	43%	5%	Reallocation of insurance coverage costs between departments that impacted 2015. Assumed a 5% increase in insurance cost in 2016.
7400	Building Maintenance	15,230	19,220	15,000	15,000	15,000	-22%	0%	Unexpected air handler failure 2014.
7520	Equipment Maintenance	30,445	35,706	40,000	55,000	38,000	54%	-31%	2015 Jet Rodder Pump Replacement.
7521	Vehicle Maintenance	3,626	2,676	3,750	3,500	3,500	31%	0%	Decreased based on historical.
7610	Water	31,193	15,740	30,000	20,000	21,000	27%	5%	Anticipated rate increase and based of historic usage.
7620	Gas	20,650	26,784	25,000	29,195	30,070	9%	3%	Anticipated rate increase.
7630	Electric	203,498	183,634	215,000	192,816	192,816	5%	0%	Anticipated rate increase.
7640	Telephone	2,231	2,767	2,350	3,071	3,071	11%	0%	Anticipated rate increase.
7619	One Call System	4,054	4,655	2,850	5,000	5000	7%	0%	2014 expenditures included supplies not coded to 6002. 50% increase in locates. Increase 2015R to \$5000 for locates and supplies. 50% split with Water. Total expenditures expected \$10,000.
7652	Stormwater	2,543	2,766	2,453	2,766	2,766	0%	0%	Actual 2014 fee.
	Total Contractual Service	486,806	487,601	587,035	561,050	547,529	15%	-2%	
8100	New Equipment	65,000	138,055	400,000	90,000	-	-35%	-100%	New shop building in 2015
8120	Infrastructure - Collection (CIP)	155,173	7,592	300,000	592,408	300,000	7703%	-49%	2015 includes unused funds for CIPP projects in 2014 that need to be completed in 2015.
8122	Infrastructure - Treatment (CIP)	11,265	111,901	175,000	175,000	175,000	56%	0%	
8400	Miscellaneous - Cash reserve	-	-	500,000	-	500,000	0%	100%	
	Total Capital Outlay	231,438	257,548	1,375,000	857,408	975,000	233%	14%	
9000	Transfer to Bond & Interest	326,663	359,000	355,750	355,750	350,600	-1%	-1%	
9010	Transfer to Sewer P&I Account	713,700	415,000	250,000	150,000	150,000	-64%	0%	
	Total Transfers	1,040,363	774,000	605,750	505,750	500,600	-35%	-1%	
	Operations Expenditures	2,560,330	2,333,362	3,468,790	2,783,107	2,938,995	19%	6%	
600 518 501/518 Project Account- G.O. Bond 2009-A									
4050	Projected Carryover	275,951	311,177	345,942	349,181	231,385	12%	-34%	
4067	ARRA Reimbursement	45,491	44,672	46,602	46,602	44,764	4%	-4%	
4996	Transfer from Operations	300,000	265,000	160,000	100,000	100,000	-62%	0%	Transfer reduced to match requirements for 2009-A bonds.
	Project Account Revenues	621,442	620,849	552,544	495,783	376,149	-20%	-24%	
7710	Bond Principal	123,750	127,500	131,250	131,250	135,000	3%	3%	
7720	Interest Expense	141,199	137,610	133,148	133,148	127,898	-3%	-4%	

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2014	% Change 2015	Explanation
8300	Capital Outlay	45,316	6,558	-	-	-	-100%	0%	SE Interceptor completed in 2013.
	Project Account Expenditures	310,265	271,668	264,398	264,398	262,898	-3%	-1%	
Summary of Revenue & Expenditures:									
4050	Projected Carryover	2,191,219	2,334,507	2,249,087	2,826,394	2,706,007	21%	-4%	Growth from 2014 to 2015 due to CIP projects that have been deferred to 2015.
4XXX	Charges for Services	2,732,391	2,762,944	2,789,985	2,793,207	2,821,049	1%	1%	
43XX	Sewer Connection Fees	22,500	26,250	22,500	26,250	27,000	0%	3%	
4502	Interest Income	110	7	100	7	7	0%	0%	
4067	ARRA Reimbursement	45,491	44,672	46,602	46,602	44,764	4%	-4%	
	Other Reimbursements & Revenue	2,986	2,630	3,000	3,000	3,000	14%	0%	
	Total Fund Revenues	4,994,696	5,171,010	5,111,274	5,695,460	5,601,828	10%	-2%	
5XXX	Personnel	712,614	721,372	797,405	761,532	817,911	6%	7%	
6XXX	Commodities	89,109	92,842	103,600	97,367	97,955	5%	1%	
7XXX	Contractual Services	486,806	487,601	587,035	561,050	547,529	15%	-2%	
7XXX	Debt Service - Principal & Interest	668,242	419,695	356,348	356,346	354,846	-15%	0%	
8XXX	Capital Outlay	276,754	264,106	1,375,000	857,408	975,000	225%	14%	
9XXX	Transfer to Bond & Interest Fund & Reallocation	426,663	359,000	355,750	355,750	350,600	-1%	-1%	
	Total Fund Expenditures	2,660,189	2,344,616	3,575,138	2,989,452	3,143,841	28%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2014	2015	

Salary Splits	2015	2016
Director of Public Works	10%	10%
Laboratory Technician	100%	100%
Wastewater Superintendent	100%	100%
Operator I (5)	100%	100%
Operator II (2)	100%	100%
Senior Operators (2)	100%	100%
Asst. Public Works Dir	25%	25%
Administrative Assistant	25%	25%
Stormwater Manager	20%	20%

Budget Worksheet						
630 140 205	Wastewater Capital Improvement Fund					
		2013	2014	2015	2015	2016
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
4050	Carryover	1,554,659	1,035,267	1,045,717	1,370,609	1,340,910
4070	Sewer Connections	52,500	61,250	44,450	61,250	63,088
4502	Interest Income	1,707	1,983	1,000	1,000	1,000
	Revolving Loan Reimbursement	-	408,008	-	-	-
	Transfer from Wastewater Fund	100,000	-	-	-	-
	Total Revenue	1,708,866	1,506,508	1,091,167	1,432,859	1,404,998
8300	Bio-Solids Improvements (Construction)	328,687	-	-	-	-
	Nutrient Removal System	-	-	-	-	-
8717	SCADA System	163,371	15,186	-	-	-
	Digester Capacity Enhancement	-	-	200,000	-	200,000
2015	Revolving Loan Payment	181,541	120,713	-	91,949	91,949
	Total Expenditures	673,599	135,899	200,000	91,949	291,949
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget

Division Overview

The El Paso Water Company, which is wholly owned by the City of Derby, purchases, supplies and distributes high-quality water to the city. The Water team manages and maintains 152 miles of underground water distribution infrastructure including 9,195 water meters, 1,037 fire hydrants and three elevated water tanks (towers). This division also manages the El Paso Water Treatment Facility and the City's well field.

Water Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	534,358	554,310	592,604
Commodities	33,983	35,017	36,208
Contractual	248,890	327,734	311,152
Capital Outlay & Debt	680,649	1,256,185	1,924,770
Total	1,497,880	2,173,246	2,864,734

Water Company	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	595,708	611,520	630,908
Commodities	2,241,871	2,359,680	2,631,500
Contractual	348,137	361,167	333,740
Capital Outlay	207,460	285,000	265,000
Total	3,393,176	3,617,367	3,861,148

NOTE: Some expenses are paid by the Water Fund and reimbursed by the Water Company. Those are reflected in both totals.



Mission

The El Paso Water Company is dedicated to providing a safe, high-quality water supply to the City of Derby.

Goals

- Identify and implement water conservation programs.

- Meet and exceed all water system regulation requirements.

- Provide a safe working environment for employees.

- Implement a replacement plan for aging water infrastructure.

Budget Worksheet									
Public Works Water Bonds Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
770 504 501 - Debt Service Account									
4050	Projected Carryover	201,429	175,814	141,132	322,540	255,274	83%	-21%	
4601	Dividends	850,000	825,000	835,000	750,000	750,000	-9%	0%	Reduced dividends in 2015 due to bond refundings.
	Debt Service Revenues	1,051,429	1,000,814	976,132	1,072,540	1,005,274	7%	-6%	
7710	Bond Principal	606,307	590,000	703,274	703,274	710,241	19%	1%	
7720	Bond Interest	269,308	88,274	131,712	113,992	99,529	29%	-13%	
	Debt Service Expenditures	875,615	678,274	834,986	817,266	809,770	20%	-1%	
770 504 503 - Operations Account									
4050	Projected Carryover	(142,418)	(182,565)	(237,565)	(181,261)	(175,961)	-1%	-3%	
4610	Expense Reimbursement	606,777	788,177	824,924	861,942	874,674	9%	1%	
	Operations Revenues	464,359	605,612	587,359	680,681	698,713	12%	3%	
5001	Wages-Salary	307,808	379,574	403,566	400,944	428,939	6%	7%	Moved 100% of Office Manager in 2015 to this fund; extra pay period in 2016.
5002	Overtime	15,117	18,120	7,000	13,500	13,500	-25%	0%	Increase in 2014 due to high number of leaks. 2015 and 2016 represent 3 year averages.
5003	Standby Pay	4,520	4,474	4,500	4,500	4,500	1%	0%	
5004	Termination Fees	1,963	457	2,000	-	-	-100%	0%	
5007	One Time Performance Pay	-	235	1,200	238	247	1%	4%	
5012	Longevity	1,235	1,235	1,235	1,235	1,283	0%	4%	
5013	Lump Sum	240	-	-	-	-	0%	0%	
5110	FICA-Employer's Cost	19,071	22,330	24,551	24,859	26,594	11%	7%	
5111	FICA Medical-Employer's Cost	4,460	5,222	5,742	5,814	6,220	11%	7%	
5120	KPERS-Employer's Cost	26,010	35,187	39,199	35,533	40,487	1%	14%	
5122	ICMA-Employer's Cost	4,527	-	-	-	-	0%	0%	
5130	KS. Unemploy. Insure-Employer's Cost	335	1,016	2,000	598	600	-41%	0%	
5131	Workers comp-Employer's Cost	7,148	7,670	7,200	10,479	10,793	37%	3%	2015 based on rates provided by new work comp provider.
5240	Health Insurance-Employer's Cost	43,310	54,715	73,305	52,056	54,659	-5%	5%	
5241	Dental insurance-Employer's Cost	3,776	4,123	4,200	4,554	4,782	10%	5%	
	Total Personnel	439,521	534,358	575,697	554,310	592,604	4%	7%	
6001	Office Supplies & Expenses	199	-	200	200	200	100%	0%	
6002	Supplies	13,210	11,300	13,200	11,000	11,000	-3%	0%	
6110	Fuel	21,173	22,683	21,500	23,817	25,008	5%	5%	Budgeted 5% increase in cost of fuel.
	Total Commodities	34,384	33,983	34,700	35,017	36,208	3%	3%	
7005	Pre Employment Testing	2,628	1,020	2,000	2,000	2,000	96%	0%	
7007	Bank Service Charges	26,508	38,030	26,500	38,500	38,500	1%	0%	
7010	Printing (Contract Billing Service)	72,043	75,770	78,000	78,000	78,000	3%	0%	
7030	Travel	1,231	11	4,224	11	11	-4%	0%	
7041	Dues & Memberships	1,636	1,064	2,828	1,064	1,064	0%	0%	
7050	Meetings & Seminars	13	245	3,339	245	245	0%	0%	
7066	Residential Marketing Campaign	10,759	14,408	15,000	15,000	15,000	4%	0%	
7220	Professional Fee and Contracts	11,709	13,315	12,000	12,000	12,000	-10%	0%	

Budget Worksheet									
Public Works Water Bonds Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
7310	Property & Liability Insurance	12,596	13,526	13,886	16,745	17,582	24%	5%	Readjustment of share of insurance expense amongst funds in 2015; 5% increase in cost in 2016.
7520	Equipment Maint	-	841	20,700	20,700	20,700	2362%	0%	
7619	One Call System	-	3,521	-	5,000	5,000	42%		
7640	Utilities	840	1,332	840	840	840	-37%	0%	
7755	Seasonal Wages	33,057	55,449	55,210	55,210	55,210	0%	0%	
	Total Contractual Services	173,019	218,532	234,527	245,315	246,152	12%	0%	
8100	New Equipment	-	-	30,000	22,000	65,000	0%	0%	Replacement of truck in 2015 and supplemental for mini excavator in 2016.
	Operations Expenditures	646,924	786,873	874,924	856,642	939,964	9%	10%	
770 504 504 Depreciation Account									
Revenues									
4050	Projected Carryover	750,000	750,000	750,000	750,000	750,000	0%	0%	
	Depreciation Account Revenues	750,000	750,000	750,000	750,000	750,000	0%	0%	
770 504 507 Surplus & System Enhancement Account									
4050	Projected Carryover	1,053,219	1,131,243	971,743	1,231,514	949,595	9%	-23%	
4502	Interest Income	2,039	2,802	1,500	2,000	2,000	-29%	0%	
4601	Dividends	204,330	130,201	215,000	220,000	350,000	69%	59%	
	Surplus Account Revenues	1,259,589	1,264,247	1,188,243	1,453,514	1,301,595	15%	-10%	
7041	KMU Dues	500	-	-	-	-	0%	0%	
7220	Professional Fees and Contracts	590	6	-	-	-	-100%	0%	
8000	Emergency Repair/Replacement	-	7,752	-	50,000	50,000	545%	0%	
8301	Capital Projects	127,255	2,375	350,000	421,500	515,000	17647%	22%	2015 includes a 2014 project that was carried over and an increase cost of \$10,000 for valve construction at Meadowlark and Triple Creek as well as a feasibility study for water re-use; 2016 includes \$315,000 for waterline to Decarsky Park.
8726	Signal Transmitters for Water Meters	-	-	15,000	15,000	15,000	100%	0%	
8730	Distribution System Improvements	-	22,600	-	-	-	-100%	0%	
8400	Miscellaneous	-	-	600,000	-	600,000	0%	100%	
8732	Control Valve - Mecadowlark & Triple Creek	-	7,208	-	-	-	-100%	0%	
9000	Transfer to Construction Fund	-	-	-	17,419	-	100%	0%	Transfer to Construction Fund to reimburse for City's share of WUMC waterline.
	Surplus Account Expenditures	128,345	32,733	965,000	503,919	1,180,000	1440%	134%	
Summary of Revenue & Expenditures:									
4050	Projected Carryover	1,862,230	1,874,493	1,625,310	2,122,793	1,783,489	13%	-16%	
4502	Interest Income	2,039	2,802	1,500	2,000	2,000	-29%	0%	
4601	Dividends	1,054,330	955,201	1,050,000	970,000	1,100,000	2%	13%	
4610	Payroll Reimbursement	606,777	788,177	824,924	861,942	874,674	9%	1%	
	Total Fund Revenues	3,525,376	3,620,673	3,501,734	3,956,735	3,760,163	9%	-5%	
5xxxx	Personnel	439,521	534,358	575,697	554,310	592,604	4%	7%	
6xxxx	Commodities	34,384	33,983	34,700	35,017	36,208	3%	3%	

Budget Worksheet									
Public Works Water Bonds Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
7xxxx	Contractual	174,109	248,890	249,527	327,734	311,152	32%	-5%	
7710/7720	Debt Service	875,615	678,274	834,986	817,266	809,770	20%	-1%	
8xxxx	Capital Projects	127,255	2,375	950,000	421,500	1,115,000	17647%	165%	
9000	Transfer Expense	-	-	-	17,419	-	100%	-100%	
	Total Fund Expenditures	1,650,884	1,497,880	2,644,910	2,173,246	2,864,734	45%	32%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits		
Public Works	2015	2016
Public Works Director	10%	10%
Asst. Public Works Director	25%	25%
Water Superintendent	100%	100%
Admin. Assistant	25%	25%
Installer/Maint (3)	100%	100%
Meter Reader	100%	100%
Finance	2015	2016
Billing Clerk	100%	100%
Administrative Assistant	100%	100%
Billing Clerk PT (1)	100%	100%
Receptionist PT (1)	100%	100%
Administrative Clerk	50%	50%
Office Manager	100%	100%

Budget Worksheet									
El Paso Water Company Operations - Cash Basis Budget									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
		Actual	Actual	Budget	Revised	Budget	% Change	% Change	
4050	Projected Cash Carryover	394,910	383,089	481,327	384,048	397,087	0%	3%	
4301	Water Sales	3,513,268	4,020,178	4,217,275	4,236,095	4,695,702	5%	11%	2015 and 2016 reflect rate increases by Wichita; reduced consumption in 2015 due to May rainfall
4305	Connection & Moving Charges	161,851	179,508	160,000	180,000	180,000	0%	0%	
4310	Bad Debt Recoveries	947	2,162	-	2,200	2,200	2%	0%	
4318-4320	Tower Space Rent	92,504	92,999	109,860	106,836	125,492	15%	17%	2015 includes additional water tower rent agreement; 2016 includes 3% rate increases for each agreement.
4321	Fire Hydrant Maintenance	39,762	40,553	40,000	41,000	41,000	1%	0%	
4322	Sewer Billing Charge	67,434	100,992	117,936	98,880	99,000	-2%	0%	Began showing separate Sewer and Stormwater billing charges in 2014
4325	Water Conservation Rebate	-	-	-	-	(50,000)	0%	100%	Supplemental for Turf Conversion Rebate in 2015
4326	Stormwater Billing Charge	-	20,438	-	19,260	19,500	-6%	1%	
4300	Other Income	94	-	-	-	-	0%	0%	
4502	Interest Income	10	35	-	35	35	0%	0%	
4600	Miscellaneous Income	94	1,099	-	1,100	1,100	0%	0%	
	Total Revenue	4,270,873	4,841,052	5,126,398	5,069,454	5,511,116	5%	9%	
7756	Contract Labor	441,102	595,708	630,907	611,520	649,814	3%	6%	Extra pay period in 2016
	Total Personnel	441,102	595,708	630,907	611,520	630,908	3%	3%	
7251	Wichita Water Purchase	1,867,326	2,186,640	2,367,800	2,310,930	2,581,000	6%	12%	2015 and 2016 reflect rate increases by Wichita.
6001	Office Supplies & Expenses	1,216	3,443	6,000	3,500	3,500	2%	0%	Increased costs in office equipment in 2014 and 2015.
6002	Operating Supplies	17,536	10,399	10,000	10,500	10,500	1%	0%	2016, 3 year average.
6011	Postage	2,982	2,312	3,000	2,500	2,500	8%	0%	
6014/7280	Water Treatment Supplies/Testing	15,841	14,551	10,500	10,500	10,500	-28%	0%	3 year increased testing cycle completed in 2014.
6110	Fuel	19,697	20,905	20,000	20,000	20,000	-4%	0%	
6351	Uniforms	1,765	3,622	1,500	1,750	3,500	-52%	100%	Added new employee in 2014. Includes disposable protective gear. Full replacement in 2016.
	Total Commodities	1,926,363	2,241,871	2,418,800	2,359,680	2,631,500	5%	12%	
7007	Bank Service Charges	24,077	35,187	26,500	38,500	38,500	9%	0%	Increased payment activity with credit cards
7008	Bad Debt Expense	(267)	-	(1,000)	-	-	0%	0%	
7011	Maintenance Expenses	332	-	300	300	300	100%	0%	
7030	Travel	1,338	527	906	1,161	1,578	120%	36%	Funds earmarked for PW Asst. Director not used due to turnover.
7041	Dues & Subscriptions	1,720	1,686	2,828	2,828	1,691	68%	-40%	Funds earmarked for PW Asst. Director not used due to turnover. Admin Split. Even distribution between 6 divisions.
7050	Meetings/Seminars	2,324	2,681	2,681	3,659	3,138	37%	-14%	Funds earmarked for PW Asst. Director not used due to turnover. Admin Split. Even distribution between 6 divisions. Supervisor training for Office Manager in 2015 and 2016.
7066	Residential Marketing Campaign	10,759	14,408	15,000	15,000	15,000	4%	0%	Parade of Homes
7215	Information and Recording Fees	40	40	50	40	40	0%	0%	
7216	Rentals	14,300	14,300	14,300	14,300	14,300	0%	0%	Office rent \$9,600; well leases \$4,700
7220	Professional Fees	30,634	28,438	55,000	29,860	31,353	5%	5%	5% increase for audit and software maintenance in 2015 and 2016.
7260	Contract Billing Service	69,791	75,754	70,000	78,000	78,000	3%	0%	Increased postage costs in 2015.

Budget Worksheet									
El Paso Water Company Operations - Cash Basis Budget									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
		Actual	Actual	Budget	Revised	Budget	% Change	% Change	
7310	Insurance	12,596	13,526	15,751	16,745	17,582	24%	5%	Readjustment of share of insurance expense amongst funds in 2015; 5% increase in cost in 2016.
7516	Office Equipment Maintenance	699	-	-	2,600	-	0%	0%	Purchase of new credit card machines in 2015 to maintain compliance.
7517	Towers, Wells, and Pumps Maintenance	28,170	6,777	40,000	40,000	14,000	490%	-65%	2015 Tower cleaning. 2016 general maintenacen items.
7518	Mains - Maintenance	25,185	43,553	30,000	30,000	30,000	-31%	0%	Increased number of main breaks and costs to repair.
7519	Meters - Maintenance	25,842	45,050	19,000	19,000	19,000	-58%	0%	Increased number of service breaks and cost to repair.
7520	Equipment Maintenance	8,381	13,685	13,500	13,500	13,500	-1%	0%	
7521	Vehicle Maintenance	7,867	4,808	4,000	4,000	4,000	-17%	0%	
7620	Gas	4,351	2,577	5,200	2,809	2,893	9%	3%	
7630	Electricity	31,020	34,249	33,200	35,961	35,961	5%	0%	
7640	Telephone	1,722	1,208	1,760	1,341	1,341	11%	0%	
7652	Stormwater	199	-	750	833	833	100%	0%	2015 based on share of stormwater cost.
7876	Other Taxes - Special Assessments	3,727	3,726	3,730	3,730	3,730	0%	0%	Special assessments on water meter facility property
7877	Miscellaneous	3,035	1,670	3,000	2,000	2,000	20%	0%	
7619	One Call System	-	4,287	2,850	5,000	5,000	100%	0%	2014 expenditures included supplies not coded to 6002. 50% increase in locates. Increase 2015R to \$5000 for locates and supplies. 50% split with Water. Total expenditures expected \$10,000.
	Total Contractual Service	307,841	348,137	359,464	361,167	333,740	4%	-8%	
8101	New Meters and Replacements	225,640	207,460	68,000	200,000	200,000	-4%	0%	
	Total Expenses	2,900,945	3,393,177	3,477,171	3,617,367	3,861,148	7%	7%	
	Capitalized Meters & Equipment	23,963	-	30,000	85,000	65,000	100%	-24%	2015 includes purchase of a 2014 truck that was paid for in 2015; supplemental for mini excavator in 2016.
	Dividends Paid to City of Derby	1,054,330	955,200	1,050,000	970,000	1,100,000	2%	13%	
	Total Cash Basis Budget	3,979,238	4,348,377	4,557,171	4,672,367	5,026,148	7%	8%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Note: This is a cash budget to be used for management purposes. This document is not intended for external reporting purposes.

Fuel Inventory

Public Works

Fuel Inventory Overview

The Fuel Inventory account is monitored by the Director of Public Works, who is responsible to ensure sufficient quantities of fuel are available to support City needs. Fuel is also purchased by the City for other entities, including Derby Public Schools and the Derby Recreation Commission, which then reimburse the City for the cost of the fuel.

Fuel Inventory					
100 130 330	2013	2014	2015	2015	2016
Revenue	Actual	Actual	Budget	Revised	Budget
Fuel Purchases - USD 260	254,544	242,613	270,000	254,743	267,480
Fuel Purchases -DRC	11,563	10,164	12,000	10,672	11,205
Expenses					
Fuel Transfers	279	-	500	500	500
KS Tax Refund	12,246	23,378	20,000	20,000	20,000
Cost of Fuel Sold	266,107	252,776	270,000	265,415	278,686



Budget Worksheet									
Public Works-Fuel Inventory									
100 130 350		2013	2014	2015	2015	2016	2015	2016	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
4010	Fuel purchases by USD # 260	254,544	242,613	270,000	254,743	267,480	5%	5%	Fuel projections based off 5% consumption growth in 2015 and 2016.
4020	Fuel purchases by DRC	11,563	10,164	12,000	10,672	11,205	5%	5%	
	Total Revenue	266,107	252,776	282,000	265,415	278,686	5%	5%	
6013	Fuel Transfers	279	-	500	500	500	100%	0%	
6115	KS tax refund to others	12,246	23,378	20,000	20,000	20,000	-14%	0%	Used to credit other funds for fuel cost
6900	Cost of Fuel Sold	266,107	252,776	270,000	265,415	278,686	5%	5%	
	Total Expenses	278,632	276,154	290,500	285,915	299,186	4%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Division Overview

The Streets team is responsible for inspecting, monitoring, and repairing more than 430 lane-miles of streets, alleys and other access ways. Staff also maintains more than 284 miles of curb and gutter and more than 25 miles of Hike & Bike paths throughout the community.

Sign and Signal Maintenance incorporates inspection and repair of more than 4,187 signs, 19 signalized intersections, 5 signaled school crossings, 18 school zone lights, pavement markings and banner installation.

The Streets team provides logistical support for community functions such as parades, block parties, large public events and provides snow and ice removal on designated city streets.

The Special Street Fund is established to accumulate proceeds from the Special City County Highway Fund tax distributions (gasoline taxes) from the state. Monies are required by statute to be used for construction and rehabilitation of the city's roads. The Special Street budget reflects revenues and contractual and capital outlay expenditures.

Special Streets Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	-	-	-
Capital Outlay	814,862	1,181,830	1,306,635
Total	814,862	1,181,830	1,306,635

Streets General Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	478,899	514,789	549,905
Commodities	187,312	222,700	223,700
Contractual	89,352	151,191	152,146
Capital Outlay	80	-	-
Total	755,643	888,680	925,751

Mission

Efficiently manage and maintain the City's roadway system to provide for the safe and convenient movement of traffic and pedestrians.

Goals

- Administer the Pavement Management Plan.
- Regularly inspect roads for damage and repairs.
- Sweep all streets twice annually.
- Provide safe work environment for all employees.



Budget Worksheet									
200 120 300									
Public Works Special Street Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
4050	Projected Cash Carryover	676,134	715,225	406,720	754,494	435,336	5%	-42%	
4100	Gasoline Tax - County	250,515	258,886	255,550	261,474	264,089	1%	1%	
4101	Gasoline Tax -State	570,070	595,245	581,528	601,198	607,210	1%	1%	
4600	Other Revenues	71	-	-	-	-	0%	0%	
	Total Revenue	1,496,789	1,569,356	1,243,798	1,617,166	1,306,635	3%	-19%	
8100	New Equipment	-	-	75,000	227,000	33,000	100%	-85%	\$120,000 Carryover from 2014 for a dump truck. Increase of \$32,000 for dump truck based off current pricing. \$75,000 for bucket truck in 2015; replacement of pickup truck in 2016.
8500	Miscellaneous	-	-	312,089	-	320,606	0%	100%	
8200	Construction Projects (CIP)	140,369	327,808	300,000	297,000	317,000	-9%	7%	
8210	Pavement Rehab	723,165	476,598	546,709	573,255	626,029	20%	9%	2015 revised includes \$26,546 in carryover projects from 2014.
8240	Sidewalk Repair/Replacement (CIP)	8,538	10,457	10,000	10,000	10,000	-4%	0%	
9000	Transfer Expense	-	-	-	74,575	-	100%	-100%	Transfer in 2015 to reimburse Construction Fund for Farborough and Hila projects that were budgeted for in 2014.
	Total Capital Outlay	781,564	814,862	1,243,798	1,181,830	1,306,635	45%	11%	
	Special Street Fund	781,564	814,862	1,243,798	1,181,830	1,306,635	45%	11%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Budget Worksheet								
100.120.250	General Fund Street Maintenance							
Line #	Line Item	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
5001	Wages-Salary	461,738	506,996	502,144	537,205	9%	7%	Addition of 50% of electrician in 2015; extra pay period in 2016
5002	Overtime	8,634	7,400	7,400	7,400	-14%	0%	
5004	Termination Fees	2,972	-	-	-	-100%	0%	
5007	One Time Performance Pay	2,566	700	2,587	2,600	1%	1%	
5012	Longevity	2,489	2,800	2,658	2,700	7%	2%	
5013	Lump Sum	500	-	-	-	-100%	0%	
	Total Personnel	478,899	517,896	514,789	549,905	7%	7%	
6002	Operating Supplies	16,090	18,000	18,000	18,000	12%	0%	Increased plotter usage by sign and signal.
6004	Miscellaneous Tools	1,197	5,000	5,000	5,000	318%	0%	Deferred equipment replacement to 2015.
6005	Traffic Signal Supplies	16,858	26,500	26,500	26,500	57%	0%	Controller upgrade program.
6110	Fuel	44,506	50,300	50,000	50,000	12%	0%	Fluctuates due to snow removal operations.
6111	Street Signs	26,364	40,000	40,000	40,000	52%	0%	Planned banner replacement purchase in 2015/2016 of \$14,000. Balance is sign material.
6120	Street Materials	78,113	80,000	80,000	80,000	2%	0%	Salt, sand, snow removal, pavement repairs.
6351	Uniforms	4,183	2,520	3,200	4,200	-23%	31%	Includes new employee full uniform purchase.
	Total Commodities	187,312	222,320	222,700	223,700	19%	0%	
7004	Street Striping	-	44,000	44,000	44,000	100%	0%	Scheduled striping in 2014 did not take place due to super slurry project. K-15 and selected school zones scheduled in 2015 and 2016.
7005	Pre-Employment Testing	653	300	300	300	-54%	0%	
7030	Travel	24	436	436	1,213	1720%	178%	Admin Split. Even distribution between 6 divisions.
7040	Subscriptions	64	150	150	150	133%	0%	
7041	Dues and Memberships	1,127	1,000	1,000	492	-11%	-51%	Admin Split. Even distribution between 6 divisions.
7050	Meetings/Seminars	993	307	307	993	-69%	223%	Admin Split. Even distribution between 6 divisions.
7220	Professional Fees/Contracts	619	-	-	-	-100%	0%	Periodic drug tests will now be charged to H.R.
7755	Seasonal Contract Labor	55,834	57,998	57,998	57,998	4%	0%	Anticipated rate increase from temp services.
7520	Equipment Maintenance	24,314	40,000	40,000	40,000	65%	0%	No major repairs in 2014. Large parts order 2015 for snow removal. Backhoe inspection and expected repairs.
7521	Vehicle Maintenance	5,725	8,000	7,000	7,000	22%	0%	Adjustment based on historical data.
	Total Contractual Service	89,352	152,191	151,191	152,146	69%	1%	
8210	Pavement Management - Rehab	80	-	-	-	-100%	0%	
	Total Capital Outlay	80	-	-	-	-100%	0%	
	Street Maintenance	755,643	892,407	888,680	925,751	18%	4%	
		2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2016
Public Works Director	30%
Street Superintendent	100%
Public Works Coordinator	45%
Street Operator (5)	100%
Senior Street Operator (3)	100%
Sign and Signal Technician	100%
Senior Sign & Signal Tech	100%

Salary Splits	2015	2016
Asst Public Works Dir	25%	25%
City Electrician	50%	50%
Administrative Assistant	25%	25%

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**PAVEMENT MANAGEMENT PLAN
BASED ON 2014 RATINGS**

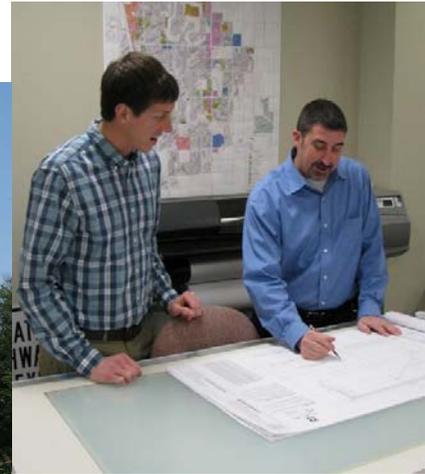
Basic Assumptions:			Rating #8.5- #11 - New Construction Ratings #7 - #8 - Reclamite at 3 years Ratings #5 - #6 - Crack Sealing - Separate Funding - not included Ratings #3.5 to #4.5 - mill & Overlay Ratings #1 - #3 - Reconstruction - Listed as specific projects in CIP - not included							
UNIT PRICES (per S.Y.)	Reclamite (3% inflation/yr.)		\$0.84	\$0.87	\$0.90	\$0.93	\$0.96	\$0.99	\$1.02	\$1.05
	Mill & Overlay (5% inflation/yr.)		\$16.28	\$17.09	\$17.94	\$18.84	\$19.78	\$20.77	\$21.81	\$22.90
	High Density Mineral Bond (HDMB) (5% inflation/yr.)		\$2.50	\$2.63	\$2.76	\$2.90	\$3.05	\$3.20	\$3.36	\$3.53
	Chip Seal Maintenance (5% inflation/yr)		\$3.15	\$3.31	\$3.48	\$3.65	\$3.83	\$4.02	\$4.22	\$4.43
MILL & OVERLAY			2015	2016	2017	2018	2019	2020	2021	2022
2015 MILL & OVERLAY (28,400 S.Y.)			\$462,352							
2016 - 2021 MILL & OVERLAY (30,000 S.Y./Year)				\$512,700	\$538,200	\$565,200	\$593,400	\$623,100	\$654,300	\$687,000
MAINTENANCE OF 2008 MILL & OVERLAY										
11,453	S.Y.	Reclamite		\$9,964						
MAINTENANCE OF 2009 MILL & OVERLAY										
21,853	S.Y.	Reclamite			\$19,668					
MAINTENANCE OF 2011 MILL & OVERLAY										
22,833	S.Y.	Reclamite	\$17,810				\$21,920			
MAINTENANCE OF 2012 MILL & OVERLAY										
33,500	S.Y.	Reclamite	\$18,713					\$33,165		
MAINTENANCE OF 2013 MILL & OVERLAY										
32,600	S.Y.	Reclamite		\$28,362					\$33,252	
MAINTENANCE OF 2014 MILL & OVERLAY										\$34,125
32,500	S.Y.	Reclamite			\$29,250					
MAINTENANCE OF 2015 MILL & OVERLAY										
28,400	S.Y.	Reclamite				\$26,412				
MAINTENANCE OF 2016 - 2021 MILL & OVERLAY										
30,000	S.Y.	Reclamite/Year					\$28,800	\$29,700	\$30,600	
MAINTENANCE OF CHIP SEALED STREETS										
16,500	S.Y./Year	HDMB Pilot Project 2015	\$41,250							
16,500	S.Y.	Chip Seal of 2014 Streets						\$66,330		
9,900	S.Y.	Chip Seal of 2015 Streets							\$41,778	
MAINTENANCE OF FUTURE NEW RESIDENTIAL STREETS (NEW SUBDIVISIONS)										
7,400	S.Y.	HDMB Pilot Project (Emma St., Osage Rd. and Louisa St.)	\$18,500							
30,000	S.Y./Year	Reclamite New Residential Streets		\$26,100	\$27,000	\$27,900	\$28,800	\$29,700	\$30,600	
MAINTENANCE OF RECENT & FUTURE CIP PROJECTS (Reclamite 3 Years After Project)										
62,900	S.Y.	Reclamite of 2008 Rock Rd. (James St. to Patriot Ave.)		\$54,723						
56,800	S.Y.	Reclamite of 2009 Rock Rd. (James to Chet Smith Ave.)			\$51,120					
36,800	S.Y.	Reclamite of 2010 Madison (K-15 to Rock Rd.)				\$34,224				
19,700	S.Y.	Reclamite of 2010 Buckner (K-15 to Meadowlark Blvd.)				\$18,321				
32,500	S.Y.	Reclamite of 2012 Meadowlark (Rock Rd. to East City Limit)						\$32,175		
1,600	S.Y.	Reclamite of Madison St.(Buckner St. to Water St.)			\$1,285					
8,500	S.Y.	Reclamite of 2016 Meadowlark/Woodlawn Intersection					\$8,160			
8,000	S.Y.	Reclamite of 2016 Nelson Dr. / Patriot Ave.					\$7,680			
21,000	S.Y.	Reclamite of 2015 Rock Rd. (Patriot Ave. to new DMS)				\$19,530				
7,200	S.Y.	Reclamite of 2014 Reconstructions (Tamarisk Ct., Wahoo Cir., Burr Hill Rd.)			\$6,480					\$7,560
10,500	S.Y.	Reclamite of 2015 Reconstruction (Carolyn St., Blue Spruce Rd., Blue Spruce Ct., Red Bud Ct.)				\$9,765				
25,300	S.Y.	Reclamite of 2016 Madison St. (DHS to High Park)					\$24,288			
5,200	S.Y.	Reclamite of 2017 River St. (Market St. to Madison Ave.)						\$5,148		
6,900	S.Y.	Reclamite of 2016 Reconstruction (Partridge Ct., Sharon Ct., Kokomo Ave.)					\$6,624			
2,900	S.Y.	Reclamite of 2017 Reconstruction (Westview Dr. & Washington Ave.)						\$2,871		
7,500	S.Y.	Reclamite of 2016 Nelson Dr. / Meadowlark Blvd.					\$7,200			
23,204	S.Y.	Reclamite of 2014 Meadowlark Blvd.,W. of Rock Rd. to Woodlawn Intersection			\$20,884					\$24,364
6,703	S.Y.	Reclamite of 2014 James St., Woodlawn to Brook Forest Rd.			\$6,033					\$7,038
Total Cost			\$558,625	\$631,849	\$699,920	\$701,352	\$726,872	\$822,189	\$790,530	\$760,087
Adjustment from 6/3/2014 version			\$11,916	\$5,820	\$3,312	-\$712	-\$15,474	\$71,743	\$49,701	
Note: 2015 includes \$26,546 in carryover from 2014.										5/27/2015

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Planning & Engineering

Performance Measures



Overview

The Planning and Engineering Department combines traditional engineering functions, planning, building plan review, business engagement and development, and inspection. The department has overseen significant commercial and residential growth and many significant infrastructure projects in recent years including numerous commercial developments, improvements at the wastewater treatment facility, numerous bike path and street improvements, construction of a new railroad crossing, and installation of booster pumps at the City's water metering facility. The department is involved with all aspects of the City's growth and provides technical expertise to the governing body and other city departments.

Performance Measurement

√ Reviewed and updated portions of the City's standard specifications.

√ Entered project infrastructure data within 30 days of receiving.

√ Provided building inspections within one business day.

Mission

Ensure the City can accommodate anticipated growth and physical development at the highest standards and at the lowest possible cost to the citizens of Derby.

Goals

- Complete an area plan for the West End in 2015.
- Review and adopt new stormwater manual consistent with Wichita and Sedgwick County in 2016.

Planning and Engineering	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Engineering	\$ 363,882	\$ 429,710	\$ 449,768
Planning and Development	\$ 156,410	\$ 220,364	\$ 278,197
Building Trades	\$ 112,834	\$ 133,473	\$ 188,856
Total	\$ 633,126	\$ 783,547	\$ 916,821

Division Overview

The Engineering Division is responsible for in-house design of projects and review of consultant design for capital improvement, development, and other infrastructure projects. The division maintains and updates the City’s standard specifications and details, prepares contract documents and specifications, oversees and administers construction of infrastructure projects, and submits projects for consideration of outside funding. The division is also involved in the planning and cost estimation of future projects for inclusion in the City’s Capital Improvement Plan (CIP).

The Engineering Division also manages the City's Geographic Information System (GIS) to maintain up-to-date records of the City's infrastructure as well as parcel-related data such as plats, zoning, jurisdictional boundaries and addressing. GIS generates graphics for decision-makers and assists with in-house project design.

Mission

Provide technical expertise in planning, design, and construction of infrastructure projects.

Goals

- Assure cost effective and sustainable construction by keeping the City's standards and policies up-to-date with best practices.

- Protect the health, welfare, and financial investment of the public by assuring infrastructure is built to acceptable standards.

Engineering	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	328,611	383,562	409,878
Commodities	5,419	9,160	8,860
Contractual	29,852	36,988	31,030
Capital Outlay	-	-	-
Total	363,882	429,710	449,768



Budget Worksheet									
Engineering									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 140 170		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	317,535	319,843	385,080	375,612	401,838	17%	7%	Project engineer added in 2015; extra pay period in 2016.
5002	Overtime	558	4,893	5,000	5,000	5,000	2%	0%	2014 attributed to workload in inspections; 2015 and 2016 based off 2014 actuals.
5007	One Time Performance Pay	636	1,065	640	640	640	-40%	0%	
5012	Longevity	2,369	2,310	2,400	2,310	2,399	0%	4%	
5013	Lump Sum	250	500	-	-	-	-100%	0%	
	Total Personnel	321,348	328,611	393,120	383,562	409,878	17%	7%	
6002	Operating Supplies	4,698	5,419	6,000	7,660	8,860	41%	16%	2015R \$2,660 Plan Drawers; 2016 Plan Drawers \$2,660 & 1200 large format trimmer
6210	Software Upgrades	-	-	1,500	1,500	-	100%	-100%	2015 includes Energov improvements prior to upgrade in 2016.
	Total Commodities	4,698	5,419	7,500	9,160	8,860	69%	-3%	
7005	Pre-Employment Physical	121	1,347	-	-	-	-100%	0%	
7215	Information & Recording Fees	718	788	750	750	900	-5%	20%	Increase in SG County recording costs
7010	Printing	197	22	400	400	400	1720%	0%	Postage and flyers in 2015 for West End study.
7030	Travel Expense	4	1,438	1,338	1,338	2,100	-7%	57%	Added Engineer Continuing Education
7041	Dues and Memberships	250	-	500	500	630	100%	26%	Added engineer KSPE and License
7050	Meetings/seminars	101	1,912	2,250	2,250	2,250	18%	0%	Added Engineer Continuing Education
7055	Refunds	193	597	-	-	-	-100%	0%	
7220	Professional Fees/contracts	4,700	1,490	7,000	7,000	1,500	370%	-79%	Biennial bridge inspections occurring in 2015.
7320	Software Maintenance	29,278	19,865	21,500	21,500	21,500	8%	0%	\$9,800 GIS, \$10,400 Energov, \$400 Sedg Co Computer Access, 600 Smartsheet
7520	Equipment Maintenance	785	202	750	750	750	271%	0%	
7521	Vehicle Maintenance	809	2,190	1,000	2,500	1,000	14%	-60%	2015R GIS Van Conversion & Tires
	Total Contractual Service	37,156	29,852	35,488	36,988	31,030	24%	-16%	
	Engineering	363,202	363,882	436,108	429,710	449,768	18%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
City Engineer	50%	50%
Assistant City Engineer	100%	100%
Project Engineer	100%	100%
GIS Coordinator	100%	100%
Project Inspector	100%	100%
Project Manager/GIS Programmer	100%	100%
Planning & Engineering Coordinator	50%	50%
Administrative Assistant	25%	25%

Division Overview

The Planning and Development Division promotes healthy and sustainable growth by providing for the orderly growth of the community and the businesses within it. The division includes planning staff and a Development Manager that serves as a single point of contact for developers and businesses looking to grow in Derby.

The Division is responsible for regulatory review of zoning and subdivision of land to assure compliance with the City's Comprehensive Plan. Staff assist residents, property owners, businesses, and developers in understanding and applying the City's plans and regulations. The division also facilitates meetings for the Planning Commission, Board of Zoning Appeals, and Community Development Advisory Board and provides professional expertise to the City Council.

Activities include long-range and current planning, implementation of Derby's economic development plan, serving as an advocate and ambassador for doing business in Derby, site plan review, and zoning administration. The division facilitates approvals required for development, while keeping staff up-to-date on business developments and economic development incentive packages in accordance with City policy.

Planning & Dev.	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	146,534	154,928	165,742
Commodities	766	1,250	1,250
Contractual	9,110	64,186	111,205
Capital Outlay	-	-	-
Total	156,410	220,364	278,197

Mission

Promote comprehensive planning and development to complement and maximize the City's business community, housing supply, transportation systems, land uses, utility networks, recreational facilities, and schools.

Goals

- Provide for orderly growth by assuring new development and redevelopment is consistent with approved plans and built in accordance with approved standards.
- Encourage reinvestment in the West End and Buckner Business District.
- Provide a one-stop shop for entrepreneurs considering developing, expanding or otherwise doing business in Derby.
- Ensure the Zoning Ordinance, Subdivision Regulations and other policies are updated to address changes in land use patterns, practices, and emerging technologies.

Budget Worksheet									
Planning & Development									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 140 190		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	91,504	146,029	153,616	154,823	165,633	6%	7%	Extra pay period in 2016.
5012	Longevity	105	105	105	105	109	0%	4%	
5013	Lump Sum	125	400	-	-	-	-100%	0%	
	Total Personnel	91,734	146,534	153,721	154,928	165,742	6%	7%	
6002	Operating Supplies	1,002	766	1,850	1,250	1,250	63%	0%	2015 added Development Manager
	Total Commodities	1,002	766	1,850	1,250	1,250	63%	0%	
7010	Printing	3,123	2,886	3,000	3,000	3,000	4%	0%	West End Plan Printing/Postage in 2015
7030	Travel Expense	-	2,237	3,713	5,281	2,539	136%	-52%	APA Conference, IEDC Conference, CECD Training
7040	Subscriptions	-	-	766	131	131	100%	0%	APA Journal, Zoning Practice
7041	Dues and Memberships	-	742	925	1,670	1,300	125%	-22%	APA, AICP Testing in 2015, ICMA, IEDC, KEDA, KACM, YPW, Clean Cities Coalition
7050	Meetings/Seminars	60	3,245	1,545	2,970	1,735	-8%	-42%	KSBDC Business Seminar in 2015
7220	Professional Fees/Contracts	-	-	1,600	51,134	102,500	100%	100%	2015r West End Plan & WAMPO Fee; 2016 Comp Plan & WAMPO Fee
	Total Contractual Service	3,183	9,110	11,549	64,186	111,205	605%	73%	
	Planning	95,918	156,410	167,120	220,364	278,197	41%	26%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
City Engineer	25%	25%
City Planner	100%	100%
Development Manager	100%	100%
Planning & Engineering Coordinator	25%	25%
Administrative Assistant	50%	50%

*Development Manager transferred from Economic Development Division (Administration) in 2014.

Building Trades

Division Overview

The Building Trades Division reviews residential and commercial building permit applications including architectural plans and specifications and provides on-site inspection to assure compliance with building codes and City ordinances.

The division coordinates to assure requirements of the Planning Commission, Fire Department, and other City departments are properly incorporated into new construction and remodel projects. The division provides support to the Board of Construction Trades and Appeals and to other City departments regarding construction, interpretation of codes, and contractor licensing. The division reviews and updates building & trade codes and enforces the minimum housing code.

Building Trades	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	103,250	107,388	157,671
Commodities	3,871	3,600	6,600
Contractual	5,714	22,185	2,085
Capital Outlay	-	-	22,500
Total	112,835	133,173	188,856



Mission

Ensure residential and commercial construction complies with applicable policies and codes thereby providing for the health, safety, and well-being of the public.

Goals

- Protect the safety of the public by assuring that commercial and residential structures within the City are designed and built in accordance with applicable standards.
- Assure that commercial development is built in accordance with applicable zoning and site plan review requirements.

Budget Worksheet									
Building Trades									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 140 180		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	75,789	101,701	107,022	105,383	156,151	4%	48%	Building inspector and extra pay period in 2016.
5002	Overtime	44	-	500	500	-	100%	-100%	Overtime in 2015 is budgeted for potential workload increases; removed in 2016 due to new building inspector
5007	One time Performance Pay	1,056	1,144	1,100	1,100	1,100	-4%	0%	
5012	Longevity	300	405	300	405	421	0%	4%	
5013	Lump Sum	345	-	-	-	-	0%	0%	
Total Personnel		77,535	103,250	108,922	107,388	157,671	4%	47%	
6002	Operating Supplies	-	680	600	600	600	-12%	0%	
6110	Fuel	2,998	3,190	3,000	3,000	6,000	-6%	100%	Fuel for additional building inspector in 2016
Total Commodities		2,998	3,871	3,600	3,600	6,600	-7%	83%	
7005	Pre-Employment Physical	-	-	-	300	-	100%	-100%	Hiring building inspector in 2016
7010	Printing	140	65	140	140	140	117%	0%	Printing used for Building Trades forms that could run out due to activity in 2015 and 2016.
7030	Travel Expense	-	-	510	510	510	100%	0%	Travel in 2015 and 2016 need to keep Building Trades Official certified.
7041	Dues and Memberships	160	-	760	610	510	100%	-16%	Dues in 2015 and 2016 need to keep Building Trades Official certified.
7050	Meetings/seminars	70	-	425	425	425	100%	0%	Travel in 2015 and 2016 need to keep Building Trades Official certified.
7220	Professional Fees/contracts	2,350	5,649	7,500	20,000	-	254%	-100%	Increase budgeted for potential work volume increases in 2015; no contracted inspections in 2016 due to building inspector addition.
7521	Vehicle Maintenance	897	-	500	500	500	100%	0%	Amounts in 2015 and 2016 needed in case of unplanned issues with staff vehicle.
Total Contractual Service		3,617	5,714	9,835	22,485	2,085	294%	-91%	
8712	Capital	-	-	-	-	22,500	0%	100%	Truck for building inspector
Building Trades		84,150	112,834	122,357	133,473	188,856	18%	41%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

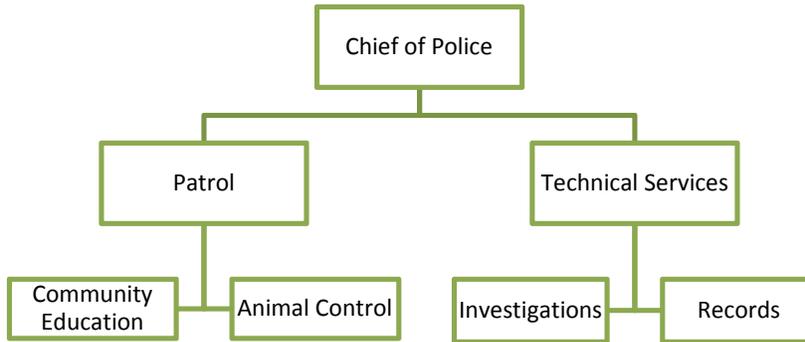
Salary Splits	2015	2016
City Engineer	25%	25%
Building Trades Official	100%	100%
Planning & Engineering Coordinator	25%	25%
Administrative Assistant	25%	25%
Building Inspector	0%	100%

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Overview

During 2014, the Police Department recorded the following trends: Slight decrease <1% in Part I offenses; violent Part I offenses decreased while auto thefts increased 79%. Traffic accidents increased 1%; however, injury accidents were down 7%. There was a 1% increase in dispatched calls, and crime clearance rates continue to exceed the national average. In 2015, the Police Department will focus on community policing, emerging crime trends, traffic safety, maintaining timely and effective response to calls within a growing geographical area, and making better use of technology to communicate with citizens.

Performance Measurement

- √ 80% of all calls were responded to in 5 minutes or less.
- √ All officers attended building community goodwill, legal updates, and customer service training in 2014.
- √ Conducted 164 community education sessions which included 7 Child ID events.

Police Department	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Patrol	2,781,297	2,834,913	3,010,370
Records	376,725	383,407	401,377
Total	3,158,022	3,218,320	3,411,747

Mission

Protect life and property, respect human rights, enhance quality of life and maintain a safe and secure community. We will blend both traditional and community policing approaches as we provide ethical and professional public safety services to the citizens we serve.

Letters From Children

"Thank you for being a hero and keeping the peace." - 11-year-old

"I want to say thank you for helping me find my dog."

"Thank you for helping me pick out and buy Christmas gifts for family. I will never forget it."

Patrol Division

Division Overview

Ensuring that Derby remains a safe and secure community is a top priority for the Police Department. Through the community policing approach, we form vital partnerships with citizens, business owners, schools, churches and community groups to work together to ensure safety and quality of life for our community. Police are responsible for investigation of crimes, traffic safety, accident investigation, animal control and community education. We strive to be proactive in preventing crime and traffic concerns.

In 2014, a number of goals were accomplished. The Strategic Plan was completed, customer service training for all department members, improved use of social media, vicious animal training and a mentorship program for new detectives was established. Officers assigned to the Patrol Division maintained an average response time to calls of 2.20 minutes, with 48% of calls receiving a response in 1 minute or less.

Summary by Category	2014	2015	2016
Patrol	Actual	Revised	Budget
Personnel	2,414,099	2,436,625	2,598,426
Commodities	235,541	246,998	253,255
Contractual	131,657	151,290	151,290
Capital	-	-	7,400
Total	2,781,297	2,834,913	3,010,371



Mission

Maintain a safe community by using a proactive community policing approach

Goals

- Continue to improve our proactive traffic response to reduce injury accidents.
- Enhance citizen access to "Beat Team" members and provide for on-line contact with crime concerns.
- Continue a strong partnership with the community by providing training opportunities to promote crime prevention.
- Work with citizens to reduce pedestrian and bicycle traffic accidents.

Budget Worksheet									
100.110.105 Police Department-Patrol									
Line #	Line Item	2013	2014	2015	2015	2016	% Change	% Change	Explanation
		Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	2,307,558	2,354,154	2,551,772	2,399,355	2,562,696	2%	7%	Additional pay period in 2016
5002	Overtime	99,801	80,114	110,240	100,000	100,000	25%	0%	Additional overtime in 2015 for potential increase in officer assignments and mandatory training requirements due to promotions.
5003	Standby Pay	6,317	9,096	6,400	6,400	6,400	-30%	0%	2014 increase due to training new detectives; 2015 reflects standard on call practices.
5004	Termination Fees	12,167	36,810	-	-	-	-100%	0%	Staff turnover in 2014
5005	Shift Differential	11,424	11,915	14,591	15,000	15,000	26%	0%	Increase in 2015 due to full staffing and addition of SRO position.
5006	Special Duty Pay	6,875	8,500	9,800	10,200	10,200	20%	0%	Increase in 2015 due to full SOT staffing
5007	One Time Performance Pay	5,758	11,179	5,800	7,000	7,000	-37%	0%	
5012	Longevity	14,130	13,048	14,200	11,350	11,840	-13%	4%	
5013	Lump Sum Bonus	2,340	600	-	-	-	-100%	0%	
5014	Police Services Reimbursement	(18,033)	(14,767)	(43,000)	(15,000)	(15,000)	2%	0%	SRO's wages moved to line 5015 in 2015; click-it-or-ticket grant and school security in 2015 and 2016
5015	SRO Reimbursement	(75,546)	(96,550)	(64,423)	(97,680)	(99,710)	1%	2%	Full USD payment in 2014 without RRR security. Increase in 2016 budget due to projected increase in SRO wages.
	Total Personnel	2,372,792	2,414,099	2,605,380	2,436,625	2,598,426	1%	7%	
6002	Operating Supplies	18,077	17,195	19,000	17,700	17,700	3%	0%	Increase in 2015 based off historic averages and addition of SRO.
6003	Patrol Supplies	13,559	14,126	14,175	14,175	14,175	0%	0%	
6010	Investigation supplies	7,757	8,146	8,000	8,000	8,000	-2%	0%	
6110	Fuel	120,188	116,938	127,000	125,123	131,380	7%	5%	Addition of SRO vehicle in 2015
6130	Range Supplies/Expenses	15,793	15,492	16,000	16,000	16,000	3%	0%	Increase in 2015 due to rising cost of virtual range reservations and ammunition.
6350	Training fees and materials	13,921	14,382	16,000	16,000	16,000	11%	0%	Increase due to new officers and detectives in 2014 that will need training in 2015.
6351	Uniforms	41,784	44,534	50,500	46,000	46,000	3%	0%	Uniforms for new officers in 2015
6352	Special Operations Equipment	4,038	4,730	5,000	4,000	4,000	-15%	0%	
	Total Commodities	235,119	235,541	255,675	246,998	253,255	5%	3%	
7005	Pre-Employment Physical	6,600	7,967	9,000	9,000	9,000	13%	0%	Increase for additional marketing and recruitment of officers.

7010	Printing	3,146	2,522	3,525	3,000	3,000	19%	0%	Increase due to printing of Crime Prevention Booklet and strategic plan.
7040	Subscriptions	273	270	300	300	300	11%	0%	Increase due to projected increases in subscriptions.
7041	Dues and Memberships	3,241	3,525	3,850	3,850	3,850	9%	0%	KPOA dues have increased for each officer and the addition of the Police Executive Research Forum in 2015.
7050	Meetings and Seminars	98	9,369	3,000	3,000	3,000	-68%	0%	IACP conference in 2015
7121	Animal Care	6,781	5,640	10,000	8,500	8,500	51%	0%	Projected shelter fee increases in 2015
7122	Reimbursement Animal Care	(1,500)	(1,275)	(1,225)	(1,225)	(1,225)	-4%	0%	
7131	Crime Prevention	1,976	1,205	2,000	2,000	2,000	66%	0%	Cost for crime prevention offset by donations which are difficult to project.
7220	Professional Fees and Contracts	1,533	1,989	8,600	10,600	10,600	433%	0%	Increase in 2015 due to air cards in patrol car and random drug testing.
7231	Software Purchase	1,099	-	1,500	1,500	1,500	100%	0%	Increase due to new software purchases after inventory/equipment replacement.
7500	Computer Maintenance	50	-	350	350	350	100%	0%	Increase due to minor maintenance of technology.
7520	Equipment Maintenance	8,993	7,904	11,000	11,000	11,000	39%	0%	Budgeted amount held flat due to the unknown of projecting maintenance needed.
7521	Vehicle Maintenance	32,144	44,099	41,000	45,000	45,000	2%	0%	Increase due to aging fleet.
7615	Detention Center	38,117	48,444	39,000	49,415	49,415	2%	0%	Increase in 2015R due to County inmate housing fee increase.
7616	Detention Medical Expenses	-	-	5,000	5,000	5,000	100%	0%	Potential medical expenses of detainees.

	Total Contractual Service	102,551	131,657	136,900	151,290	151,290	15%	0%	
	New Equipment	-	-	-	-	7,400	0%	100%	Body cameras in 2016
	Total Capital	-	-	-	-	7,400	0%	100%	
	Patrol Division	2,710,462	2,781,297	2,997,955	2,834,913	3,010,370	2%	6%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

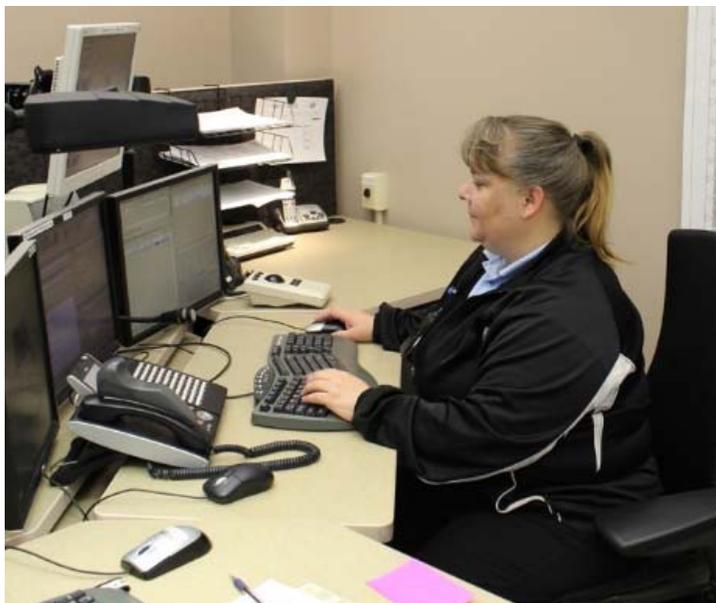
Salary Splits	2015	2016
Chief	100%	100%
Deputy Chief	100%	100%
Lieutenant (3)	100%	100%
Sergeant (5)	100%	100%
Detective (4)	100%	100%
MPO (6)	100%	100%
Police Officer (26)	100%	100%
Police Officer Part Time (2)	100%	100%
Station Officer (1)	100%	100%
Administrative Assistant (1)	100%	100%
Evidence Custodian (1)	100%	100%
Animal Control Officer (1)	100%	100%
Animal Control Officer Part Time (1)	100%	100%

Division Overview

The Records Division maintains all police records and provides information to citizens, courts and other organizations. Records staff ensure the quality of all police cases into the records management system.

As a 24/7 operation, this division has many duties including monitoring a radio channel to assist officers with non-emergency dispatch functions such as warrant and driver license checks and other requests made by police officers. Customer service remains a top priority for the Records Division as it had interaction with more than 5,100 citizens coming into the police department in 2014.

Records	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	326,792	327,507	349,277
Commodities	6,656	5,400	7,900
Contractual	43,277	50,500	44,200
Capital Outlay	-	-	-
Total	376,725	383,407	401,377



Mission

Record and preserve police records in an accurate and professional manner while providing outstanding customer service.

Goals

- Enhance training opportunities for Records employees.
- Maintain high standards for accuracy in data entry as well as dissemination of police records.
- Deliver outstanding customer service to the thousands of citizens interacted with each year.

Budget Worksheet									
Police Department - Records									
100.110.110		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	312,928	309,874	334,703	312,177	333,836	1%	7%	Additional pay period in 2016
5002	Overtime	3,037	5,033	8,000	8,000	8,000	59%	0%	Overtime to allow for training of new staff in 2015.
5004	Termination Fees	1,464	3,786	-	-	-	-100%	0%	
5005	Shift Differential	2,595	2,472	2,950	2,950	2,950	19%	0%	Increase in 2015 due to full staff.
5007	One time performance bonus	3,720	1,973	3,720	1,500	1,500	-24%	0%	
5012	Longevity	1,820	3,655	-	2,880	2,991	-21%	4%	
	Total Personnel	325,563	326,792	349,373	327,507	349,277	0%	7%	
6002	Operating Supplies	4,843	3,849	5,000	4,400	4,400	14%	0%	Increase due to costs of operating supplies continues to increase and full staffing.
6350	Training Fees and materials	738	48	1,000	1,000	1,000	1983%	0%	New staff in 2015
6351	Uniforms	-	2,759	1,500	2,500	2,500	-9%	0%	
	Total Commodities	5,581	6,656	7,500	5,400	7,900	-19%	46%	
7005	Pre-Employment Expenses	397	613	800	800	800	31%	0%	New staff in 2015
7210	Bonds	-	100	300	300	300	200%	0%	New staff in 2015
7220	Professional Fees and Contracts	29,913	37,035	40,000	40,000	40,000	8%	0%	Based off costs increases from vendors.
7500	Computer Maintenance Expense	-	-	400	400	400	100%	0%	Funds set aside for unplanned maintenance.
7520	Equipment Maintenance	2,074	889	5,000	5,000	2,700	462%	-46%	Need for repairs of records equipment in 2015.
7600	Teletype Expense	4,760	4,641	5,900	4,000	-	-14%	-100%	
	Total Contractual Service	37,145	43,277	52,400	50,500	44,200	17%	-12%	
	Records Division	368,288	376,725	409,273	383,407	401,377	2%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2014	2015	

Salary Splits	2015	2016
Records Supervisor (1)	100%	100%
Senior Records Clerk (2)	100%	100%
Records Clerk (4)	100%	100%
Records Clerk Part Time (1)	100%	100%

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Fire & Rescue Department

Department Overview

Overview

The Derby Fire and Rescue Department consists of 23 full-time, 13 part-time and 16 volunteer firefighters. The department responds to structure fires, vehicle fires and rescues, high and low angle rescues, water rescues, haz-mat, lost people and first response medical calls. Firefighters are active in fire prevention including yearly fire inspections of businesses, places of assembly, day care facilities, and schools.

The Derby Difference Sales Tax passed in October 2013 for implementation on January 1, 2015. Thirty percent of its proceeds will be devoted to hiring firefighters and providing other equipment and operational costs necessary to enhance the safety of the community.

General Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	990,652	1,064,012	1,200,761
Commodities	55,304	58,415	59,135
Contractual	57,922	67,535	75,175
Capital Outlay	-	-	-
Total	1,103,878	1,189,962	1,335,071

Derby Difference	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	371,230	471,358
Commodities	-	28,445	9,058
Contractual	-	5,436	5,031
Capital Outlay	-	-	-
Total	-	405,111	485,447

Performance Measurement

- √ 85.4% of all calls were responded to within 4 minutes.
- √ 0.86 structural fires per 1,000 citizens.
- √ 4.5 commercial/industrial fires per 1,000 structures.

Mission

Provide life safety, property conservation, public education, and fire prevention, and perform the duties of the fire service with integrity and honor.

Goals

- Respond to all calls within the City limits within 4 minutes at least 90% of the time.
- Educate all K-2nd grade students in fire safety fundamentals each year.
- Maintain a record of zero fire fatalities.
- Maintain an ISO 2 rating.

Budget Worksheet									
Fire and Rescue									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 160 370		Actual	Actual	Budget	Revised	Budget	Change	7017800%	
5001	Wages-Salary	889,197	897,428	956,091	972,777	1,109,526	8%	14%	2014 was lower than budgeted due to vacancies that caused an increase in overtime consumption. An error in salary calculations in the 2015 Budget caused an underestimated projection to be used in 2015 and is corrected in the revised budget. Extra pay period in 2016.
5002	Overtime	68,334	82,172	75,000	85,610	85,610	4%	0%	2014 was high due to vacancies; an increase in 2015 is based off actual consumption so far in 2015 due to increased calls.
5004	Termination Fees	451	513	-	-	-	0%	0%	
5006	Volunteer Stipend	7,500	7,500	5,625	5,625	5,625	-25%	0%	
5007	One Time Performance Pay	91	2,339	-	-	-	-100%	0%	
5012	Longevity	300	300	300	-	-	-100%	0%	
5013	Lump Sum	500	400	-	-	-	-100%	0%	
	Total Personnel	966,374	990,652	1,037,016	1,064,012	1,200,761	7%	13%	
6002	Operating Supplies	9,003	12,521	11,816	12,521	12,521	0%	0%	Cost of supplies projected to remain steady from 2014
6110	Fuel	21,122	19,395	23,322	21,097	21,097	9%	0%	2014 actual gallons used + 5%
6350	Training Fees & Materials	5,761	5,255	6,786	6,106	6,826	16%	12%	Based on projected training/certifications
6351	Uniforms	16,957	18,133	18,691	18,691	18,691	3%	0%	Anticipated cost increase for personal protective equipment
	Total Commodities	52,843	55,304	60,615	58,415	59,135	6%	1%	
7005	Physicals	4,351	2,764	5,250	3,940	5,890	43%	49%	2014/2016 Scheduled tri-annual physicals, 1 new employee physical
7010	Printing	464	1,063	800	800	800	-25%	0%	Increase in 2014 due to bulk purchases made for multiple years
7030	Travel Expense	2,358	3,406	8,029	8,029	8,029	136%	0%	Based on projected travel for conferences, schools
7040	Subscriptions	95	55	104	104	104	89%	0%	1 periodical and Informer
7041	Dues and Memberships	667	851	803	803	883	-6%	10%	Lieutenants memberships in professional groups
7050	Meetings/Seminars	2,788	2,899	4,495	4,495	4,495	55%	0%	Projected conferences, leadership seminars
7220	Professional Fees and Contracts	4,579	4,215	8,955	7,500	7,500	78%	0%	2015 increase due to costs of new air cards.
7305	Insurance Program	4,570	1,825	5,000	2,159	2,159	18%	0%	Increase from 2014 based off cost estimate received from provider
7520	Equipment Maintenance	12,539	17,447	18,585	18,585	18,635	7%	0%	Increase from 2014 due to scheduled maintenance of particular assets
7521	Vehicle Maintenance	18,685	23,399	21,120	21,120	26,680	-10%	26%	2016 Scheduled maintenance, tires, batteries, etc.
	Total Contractual Service	51,096	57,922	73,141	67,535	75,175	17%	11%	
	Fire and Rescue Operations	1,070,313	1,103,878	1,170,772	1,189,962	1,335,071	8%	12%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 70178	

Salary Splits	2015	2016
Fire Chief	100%	100%
Deputy Fire Chief	100%	100%
Lieutenants (3)	100%	100%
Firefighter II (3)	100%	100%
Firefighter (9)	100%	100%
PT Firefighter (10)	100%	100%

Budget Worksheet						Explanation
Derby Difference Sales Tax Fund - Fire and Rescue						
Line #	Line Item	2015 Budget	2015 Revised	2016 Budget	2016 Change	
790.160.503	Operations Account					
4050	Projected Budget Carryover	-	-	277,219	100%	
4141	City Retail Sales Tax	685,282	682,330	706,212	4%	
	Total Operations Revenue	685,282	682,330	983,431	44%	
5001	Wages - Salary	218,119	218,316	280,100	28%	Based off ten months of wages in 2015; extra pay period in 2016
5002	Overtime	30,000	26,600	33,000	24%	Based off 2014 regular operations budget.
5131	Workers Compensation	17,909	15,876	20,357	28%	Based off full year of wages in 2016.
5110	FICA	15,996	13,923	17,852	28%	Based off full year of wages in 2016.
5111	FICA Med	3,800	3,256	4,175	28%	Based off full year of wages in 2016.
5130	Unemployment	381	314	403	28%	Based off full year of wages in 2016.
5240	Health Insurance - Employer Contribution	76,421	42,106	53,053	26%	2016 based off a full year of wages. Built in 5% increase in insurance costs in 2016.
5241	Dental Insurance - Employer Contribution	4,878	2,874	3,621	26%	2016 based off a full year of wages. Built in 5% increase in insurance costs in 2016.
5121	KP&F	48,735	47,965	58,797	23%	2016 based off a full year of wages; projected rate increase in 2016.
	Total Personnel	416,239	371,230	471,358	27%	
6002	Operating Supplies	975	2,975	488	-84%	2015R includes equipment lockers.
6350	Training Fees & Materials	705	1,290	1,140	-12%	
6351	Uniforms	24,180	24,180	7,430	-69%	2015 initial ppe/uniforms
	Total Commodities	25,860	28,445	9,058	-68%	
7005	Pre-Employment Physical	3,800	4,400	1,050	-76%	Hired six firefighters in 2015.
7030	Travel Expenses	300	300	2,000	567%	Fire Department Instructor's Conference Indianapolis.
7050	Meetings/Seminars	300	300	1,450	383%	Fire Department Instructor's Conference Indianapolis.
7220	Professional Fees and Contracts	95	95	190	100%	Random drug testing for two.
7305	Insurance Program	-	341	341	0%	Organizational life insurance policy cost for Derby Difference firefighters
	Total Contractual Service	4,495	5,436	5,031	-7%	
	Total Expenses	446,594	405,111	485,447	20%	
		2015 Budget	2015 Revised	2016 Budget	2016 Change	

Salary Splits	2015	2016
Firefighters (6)	100%	100%

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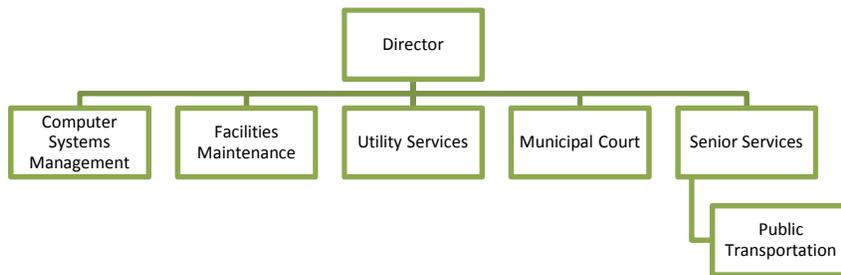
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Operations Department

Department Overview



Overview

The Department is responsible to provide senior services, court services, and for upkeep of computer systems and facilities for all departments within the City. Personnel continually pursue more efficient methods of completing these tasks and assisting employees in completing their tasks.

Performance Measurement

- √ Maintain 98% “up time” for computers.
- √ Clean 100% of carpets annually.
- √ Maintain an active, attractive Senior Center.
- √ Improve collections of unpaid fines and fees.

Mission

Provide quality senior services, an efficient court system, and a highly productive work environment by maintaining all City-owned equipment and facilities in proper working order and continually seeking better methods and equipment for completing assigned tasks.

Operations Department	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Computer Systems Management	214,099	230,992	242,095
Facilities Maintenance	312,946	274,298	280,237
Utility Services	740,148	732,070	728,360
Municipal Court	207,123	214,671	230,235
Senior Services	180,528	183,746	211,784
Senior Activities	43,007	38,100	38,100
Senior Services Adv. Board	9,520	13,500	13,500
Transportation	73,849	79,330	84,240
Total	1,781,220	1,766,707	1,828,551

Division Overview

The Computer Systems Management Division is responsible for all aspects of the computer system for all departments within the City. Potential new software and hardware is evaluated for compatibility to existing systems and value to the organization. Approximately 20% of equipment is replaced each year with older units being moved to non-critical positions to reduce replacement costs. Continual updates are required for specialized software, as well as workstation software, to keep the City as productive as possible.

Computer Systems	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	155,876	161,012	172,115
Commodities	6,510	10,800	10,800
Contractual	51,713	59,180	59,180
Total	214,099	230,992	242,095

Mission

Provide an electronic information system that enables all City departments to produce their required output, through the use of current software and equipment technology. This requires continuous maintenance and evaluation to assure efficient performance.

Goals

- Maintain 98% "up time" for computer systems.
- Provide backup of critical data in 3 working days 100% of the time.
- Spend minimal time on virus attacks.
- Spend minimal time on spam e-mails.

Budget Worksheet									
Computer Systems Management									
100 130 320		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	136,492	153,240	153,806	157,901	168,927	3%	7%	Additional pay period in 2016.
5002	Overtime	-	569	1,000	1,000	1,000	76%	0%	
5004	Termination Fees	1,267	-	-	-	-	0%	0%	
5007	One Time Performance Pay	147	956	1,365	1,000	1,000	5%	0%	
5013	Lump Sum	180	-	-	-	-	0%	0%	
5012	Longevity	1,110	1,110	1,100	1,110	1,188	0%	7%	
	Total Personnel	139,196	155,876	157,271	161,012	172,115	3%	7%	
6002	Operating Supplies	9,629	6,510	11,000	10,000	10,000	54%	0%	Small equipment replacement.
6110	Fuel	741	-	1,200	800	800	100%	0%	
	Total Commodities	10,370	6,510	12,200	10,800	10,800	66%	0%	
7005	Pre-Employment Physical	705	-	250	250	250	100%	0%	Staff turnover in 2014.
7010	Printing	19	22	100	30	30	39%	0%	
7030	Travel Expense	-	-	400	400	400	100%	0%	Staff turnover in 2014; travel for operations technician in 2015 and 2016
7050	Meetings/Seminars	-	-	1,500	1,500	1,500	100%	0%	Staff turnover in 2014; travel for operations technician in 2015 and 2016
7220	Professional Fees and Contracts	44,501	29,806	44,000	35,000	35,000	17%	0%	Software licensing increases in 2015.
7520	Equipment Maintenance	21,709	21,885	18,000	22,000	22,000	1%	0%	Projected costs increases for copiers in 2015.
7521	Vehicle Maintenance	507	-	500	-	-	0%	0%	
	Total Contractual Service	67,442	51,713	64,750	59,180	59,180	14%	0%	
	Computer Systems Management	217,008	214,099	234,221	230,992	242,095	8%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Director of Operations	50%	50%
Operations Technician	80%	80%
Network Administrator	100%	100%

Facilities Maintenance

Operations

Division Overview

The Facilities Maintenance Division is responsible for maintenance of most building areas for all departments within the City. More than 125,000 square feet of office/commercial space is maintained by a cleaning contractor under this division. As buildings age, additional professional services will be needed for repairs, etc. Two part-time positions provide for room set-up, custodial emergencies, painting, and minor remodel/repair projects.

Facilities Maintenance	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	81,679	84,601	90,480
Commodities	19,964	30,297	30,357
Contractual	207,869	159,400	159,400
Capital Outlay	3,435	-	-
Total	312,947	274,298	280,237

Utility Services	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	-	-
Commodities	713,077	732,070	728,360
Contractual	-	-	-
Capital Outlay	-	-	-
Total	713,077	732,070	728,360

Mission

Provide facilities in a clean, pristine condition that enables all City departments to produce their required output. This requires continuous maintenance and evaluation to assure efficient performance.

Goals

- Review contractor performance to assure conditions of contracts are met.
- Provide room setup as requested 98% of the time.
- Keep all maintenance/service rooms neat and orderly 98% of the time.

Budget Worksheet									
Operations-Facilities Maintenance									
100 130 330		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	78,240	79,826	85,309	83,881	89,738	5%	7%	Additional pay period in 2016.
5004	Termination Fees	317	27	-	-	-	0%	0%	
5007	One Time Performance Pay	147	956	150	150	150	-84%	0%	
5012	Longevity	570	570	570	570	592	0%	4%	
5013	Lump Sum	120	300	-	-	-	-100%	0%	
	Total Personnel	79,393	81,679	86,029	84,601	90,480	4%	7%	
6002	Operating Supplies	26,747	18,824	30,000	28,300	28,300	50%	0%	Aging buildings, and paint costs based off historic averages.
6110	Fuel	1,707	1,140	1,750	1,197	1,257	5%	5%	Increase based off cost projections.
6351	Uniforms	-	-	800	800	800	100%	0%	Positions fully staffed
	Total Commodities	28,454	19,964	32,550	30,297	30,357	52%	0%	
7205	Custodial Services	85,353	85,353	90,000	90,000	90,000	5%	0%	
7005	Pre-Employment Physical/ Testing	(110)	-	400	400	400	100%	0%	
7220	Professional Fees and Contracts	65,099	121,797	68,000	68,000	68,000	-44%	0%	Replaced water heating system at PD in 2014.
7520	Equipment Maintenance	349	685	500	500	500	-27%	0%	
7521	Vehicle Maintenance	441	34	500	500	500	1384%	0%	
	Total Contractual Service	151,132	207,869	159,400	159,400	159,400	-23%	0%	
	2014R SUPPLEMENTAL - MAILING MACHINE	-	3,435	-	-	-	-100%	0%	
	Total Capital	-	3,435	-	-	-	-100%	0%	
	Facilities Maintenance	258,979	312,946	277,979	274,298	280,237	-12%	2%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Director of Operations	50%	50%
Operations Technician	20%	20%
PT Bldg Maintenance Tech (2)	100%	100%

Budget Worksheet									
Operations-Utility Services									
		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
100 130 340									
7150	Fire Hydrant Maintenance	39,762	39,830	40,000	40,000	40,000	0%	0%	
7610	Water	44,081	62,576	64,500	68,710	74,000	10%	8%	Projected increase in water rates
7620	Gas	31,572	33,904	40,000	32,000	33,000	-6%	3%	Anticipated increase
7630	Electricity	231,255	258,717	250,000	250,000	250,000	-3%	0%	
7640	Telephone	32,488	38,684	38,500	42,000	42,000	9%	0%	
7650	Street Lighting	218,068	241,523	225,000	250,000	250,000	4%	0%	Rate increase
7651	Cable - Fiber	57,339	48,634	17,160	31,360	21,360	-36%	-32%	Reduction due to completion in Fiber Project in 2015.
7652	Stormwater	14,622	16,281	17,029	18,000	18,000	11%	0%	Rate increase
	Total Contractual	669,186	740,148	692,189	732,070	728,360	-1%	-1%	
	Utility Service Division	669,186	740,148	692,189	732,070	728,360	-1%	-1%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

*Paying utility bills is a function of the Director of Operations, who is responsible for monitoring all expenses within this account.

Division Overview

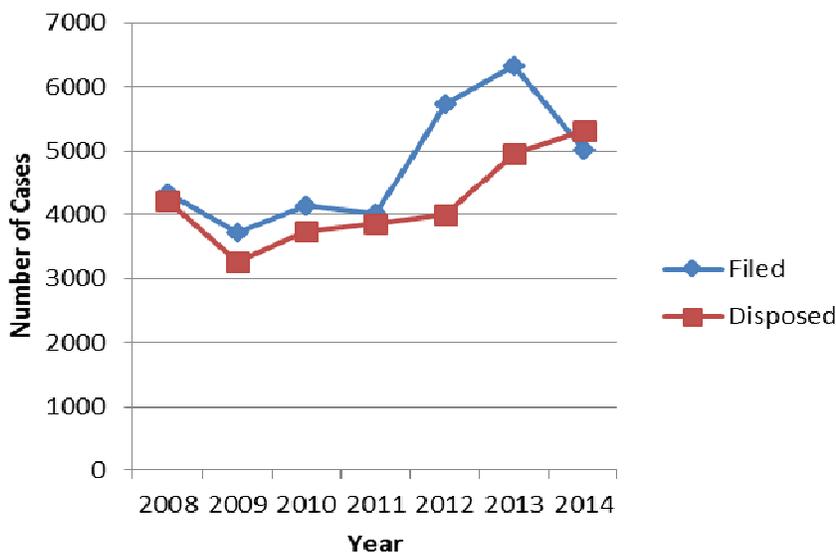
Municipal Court is responsible for preparing and processing all court orders and records necessary to expeditiously and fairly adjudicate complaints. Staff duties include organizing and scheduling court dockets, scheduling appearances and trials, processing procedural and dispositive court orders, monitoring sentences imposed by the Court, and submitting required reports to the State of Kansas.

Municipal Court	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	109,457	117,600	132,055
Commodities	7,453	7,450	7,600
Contractual	90,213	89,621	90,071
Capital Outlay	-	-	-
Total	207,123	214,671	229,726

Performance Measurement

- √ Failure to appear process was revised to improve efficiency through reductions in related costs and staff time.
- √ All defendants were contacted within 10 days of failure to comply with court ordered appearances.

2008-2014 Court Caseload



Mission

Adjudicate all alleged violations of City ordinances promptly, fairly and in accordance with the rules of criminal procedure; maintain complete and accurate records of all cases coming before municipal court; and assure judgments are consistent with procedural and appellate rights.

Goals

- Monitor policies and procedures to insure compliance with state laws and local ordinances and efficient application of judicial resources.
- Monitor the time required to adjudicate cases and apply docketing practices and judicial resources to assure timely administration of justice.
- Apply all reasonable measures and resources available to encourage
- Coordinate with police department to maintain docketing practices that do not unduly interfere with officer work schedules or unnecessarily burden the department.

Budget Worksheet									
Municipal Court									
100.100.070		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	107,906	108,677	116,762	117,160	131,605	8%	12%	Includes additional PT court officer in 2016; additional pay period in 2016.
5004	Termination Fees	3,186	360	-	-	-	-100%	0%	
5012	Longevity	1,232	420	440	440	450	5%	2%	
5013	Lump Sum	100	-	-	-	-	0%	0%	
	Total Personnel	112,424	109,457	117,202	117,600	132,055	7%	12%	
6002	Operating Supplies	6,452	7,453	6,452	7,450	7,600	0%	2%	Revised budget request based on increase in operating expenses reflected in 2014 Actual; driven by printing and mailing costs.
	Total Commodities	6,452	7,453	6,452	7,450	7,600	0%	2%	
7005	Pre-Employment Physical	765	974	-	-	-	0%	0%	
7010	Printing	271	171	270	200	200	17%	0%	
7030	Travel Expense	-	-	600	400	400	100%	0%	Travel expense required to send two clerks to formal training annually
7041	Dues and Memberships	-	175	220	465	465	166%	0%	(1) Kansas Mun. Judges' Assn - Judge @ \$50/yr.; (1) American Probation & Parole Ass'n - C.S.O. @ \$50/yr.; (3) Ks. Ass'n of Courts Mgmt - Administrator and 2 Clerks @ \$50 ea. Includes transfer of annual Ks. Bar Ass'n. membership for Judge Linn from City Attorney's budget. No further increase requested. Memberships provide training, research and networking resources relevant to the employee's position.
7050	Meetings/Seminars	-	-	100	100	100	100%	0%	
7055	Refunds	10	350	500	350	350	0%	0%	

7220	Professional Fees/Contracts	37,389	38,927	38,975	40,031	37,031	3%	-7%	2015 Revised includes 5% contractual increase in Court software maint. (8,291); on-line access maint. (2,738); Municipal Ct. Judge contract (30,000/yr); Judge pro tem (3,000); Interpreting services (480); cash collection annual maint. (522). Municipal Court Judge's fee increased (4,008) by contract. Judge pro tem rate increased from \$250/day to \$500/day and includes 2,000 for 4 days' absence allowed in contract and 1,000 for pro tem to cover cases where conflict exists due to previous prosecutor/defendant relationship.
7858	Court Technology Expense	-	-	-	5,000	8,000	100%	60%	2015 first year collecting a technology fee. Will be utilized to pay for ongoing software maintenance. Expense increasing in 2016 based off anticipated revenue.
7860	Attorney Payment	43,050	49,600	43,050	43,050	43,500	-13%	1%	Atty payments are driven by the number of defendants who request and qualify for court appointed attorneys. Court appointed attorneys are compensated at a rate of \$150 per case. Atty expenses are charged back to defendant at the same rate. 2016 request is based on 3 year average of \$43,563/yr. in court appointed atty expenses for 290 cases.
7865	Witness Payment	23	15	55	25	25	67%	0%	Witnesses re-imbursed upon request at rate of \$2.50 per day and \$.58 per mile over 10 miles one way.
Total Contractual Service		81,507	90,213	83,770	89,621	90,071	-1%	1%	
Municipal Court		200,383	207,123	207,424	214,671	229,726	4%	7%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Court Administrator	100%	100%
Court Clerk I	100%	100%
Court Clerk II	50%	50%
Court Service Officer (PI)	100%	100%
Court Service Officer (PI)	0%	100%

Senior Services

Operations

Division Overview

Senior Services is the foundation for a continuum of care for older adults that encourages independence and wellness by offering a wide range of services, health screenings, education, recreation, and social programs.

The Senior Center plans and coordinates activities especially designed for its patrons. In addition to on-site activities, the center has programs for home-bound seniors, including a reassurance calling program and meals. The Center is a modern facility with a computer lab and fitness room, and provides health services and recreational and educational programming. The Center provides opportunities for social interaction, building self-esteem, and physical and mental stimulation.

Senior Services	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	157,774	162,284	164,820
Commodities	6,895	5,090	5,090
Contractual	15,859	16,372	18,813
Capital Outlay	-	-	-
Total	180,528	183,746	188,723

Mission

Enhance the lives of aging adults by providing information and assistance in utilizing the skills and abilities of patrons for the benefit of the community, and providing a sense of fellowship and belonging.

Goals

- Maintain an attractive facility.
- Provide community involvement.
- Publish a monthly newsletter to inform patrons about the activities at the senior center.

Performance Measurement

The Senior Center has a 98% customer satisfaction rating.

Programs Held Annually	2014	2015	2016
Baseline Activities	55	51	48
Special Events	44	43	51
Educational Activities	110	108	101
Registered Patrons	2,888	2,955	2,991
Program Participants	99,433	103,192	103,972
Volunteers	120	120	105

2014 Citizen Survey

"The staff and volunteers are always friendly and considerate in answering questions, providing information, and they really do care about us as we age."

Budget Worksheet									
Senior Services									
100.100.080									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
5001	Wages-Salary	151,386	155,575	165,824	160,273	162,769	3%	2%	Includes additional Senior Center Staff in 2016; moves 50% of Dash dispatcher in 2016 to Transportation; additional pay period in 2016.
5007	One Time Performance	955	1,143	955	955	955	-16%	0%	
5012	Longevity	1,056	1,056	1,060	1,056	1,096	0%	4%	
5013	Lump Sum	100	-	-	-	-	0%	0%	
	Total Personnel	153,497	157,774	167,839	162,284	164,820	3%	2%	
6002	Operating Supplies	4,817	5,090	4,817	5,090	5,090	0%	0%	Projected increase in promotional materials costs in 2015.
6110	Fuel	933	1,806	935	-	-	-100%	0%	Vehicles reassigned
	Total Commodities	5,751	6,895	5,752	5,090	5,090	-26%	0%	
7010	Printing	9,887	10,190	9,887	10,300	10,300	1%	0%	Increase postage set up and number of newsletters new contract 2015
7040	Subscriptions	260	243	235	243	243	0%	0%	
7041	Dues and Memberships	145	-	145	145	-	100%	-100%	June NCOA/NISC missed dues payment June 2014
7050	Meetings/Seminars	124	254	124	254	254	0%	0%	Adm. CEU & staff training
7220	Professional Fees	-	-	-	500	3,086	100%	517%	Required accreditation process in order to maintain grant funding through the Sedgwick County Department on Aging.
7300	Programming Expenses	3,019	3,000	3,000	3,000	3,000	0%	0%	Primarily volunteer reception/evidence based programming fees
7320	Computer/ Software Support	1,800	1,800	1,800	1,800	1,800	0%	0%	
7520	Equipment Maintenance	130	75	130	130	130	73%	0%	
7521	Vehicle Maintenance	756	297	1,500	-	-	-100%	0%	Vehicles reassigned
	Total Contractual Service	16,122	15,859	16,821	16,372	18,813	3%	15%	
	Senior Services Division	175,369	180,528	190,412	183,746	188,723	2%	3%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Senior Services Administrator	85%	85%
Administrative Assistant	100%	100%
Senior Services Activity Coordinator	100%	100%
Part-time Administrative Clerk	0%	100%
Dispatch/Scheduler/Admin Asst	50%	0%

Budget Worksheet									
Senior Activities Memorials									
100.100.100		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
4400	Activity Receipts	22,092	36,996	22,000	40,000	45,000	8%	13%	Increased programs & payables that offset activity expenditures in 2015 and 2016.
4880	Memorials-Senior Center	3,232	1,325	2,000	1,000	1,000	-25%	0%	
	Total Revenue	25,324	38,321	24,000	41,000	46,000	7%	12%	
7048	Activity Expenditures	21,361	37,146	22,092	37,100	37,100	0%	0%	Increased participation starting in 2014 and projected to remain steady.
8180	Memorials Expenditure	885	5,861	2,000	1,000	1,000	-83%	0%	
	Total Contractual Service	22,246	43,007	24,092	38,100	38,100	-11%	0%	
	Senior Activities/Memorials	22,246	43,007	24,092	38,100	38,100	-11%	0%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

*This sub account is a revolving fund, showing revenues for specific Senior Services, and the payments made to provide that service.

Budget Worksheet									
Senior Services Advisory Board Fund									
270.100.095		2013	2014	2015	2015	2016	% Change	% Change	Explanation
		Actual	Actual	Budget	Revised	Budget	2015	2016	
Line#	Line Item								
4050	Cash Carryover	4,917	15,420	11,720	13,564	7,764	-12%	-43%	
4401	Board Contributions	18,153	7,665	1,780	7,700	7,700	0%	0%	
	Total Revenue	23,070	23,085	13,500	21,264	15,464	-8%	-27%	
7820	Special Fund Expenditures	-	-	5,000	5,000	6,964	100%	39%	Plan to spend on exercise equipment replacement and repair.
7059	Board Expenditures	7,650	9,520	8,500	8,500	8,500	-11%	0%	Donation made to Derby Dash in 2014.
	Total Expenditures	7,650	9,520	13,500	13,500	15,464	42%	15%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Public Transportation

Operations

Division Overview

The Derby Dash, equipped with accommodations for the special needs of the elderly and disabled, provides low-cost public transportation. This service enables persons to be less dependent on others for a basic need transportation. Destinations include our local grocery stores, banks, post office, medical facilities, Senior Center, and many other locations as determined by the needs of the riders.

The weekday bus route is demand-response (curb-to-curb). Service is available 7:30 a.m. to 4:30 p.m. Monday through Friday.

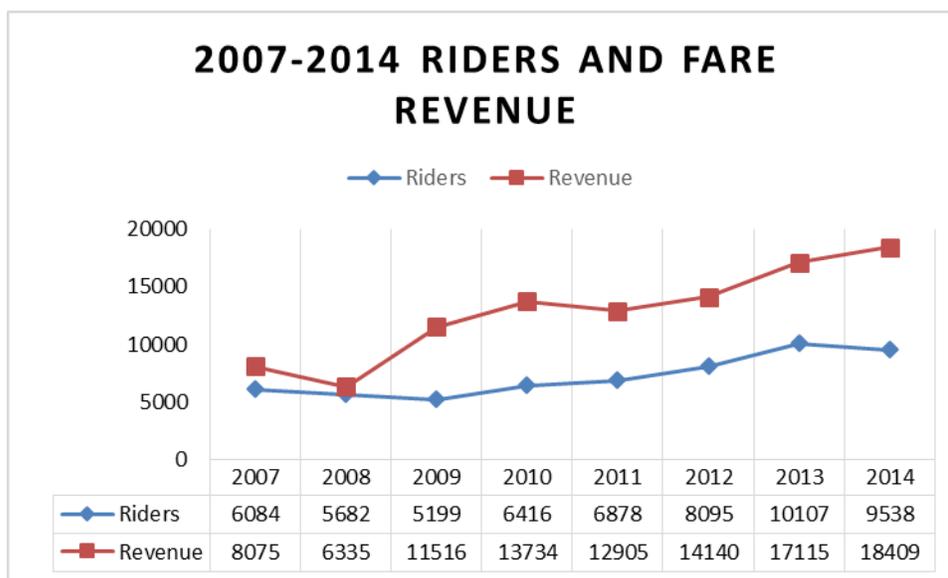
Mission

Provide safe, accessible, and affordable transportation to all Derby residents to enhance access to programs, services, and activities.

Goal

- Improve the mobility of people throughout the city by providing efficient, effective, convenient, accessible, and safe transportation to employment, education, medical, recreational, and other desired destinations.

Public Transportation	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	59,624	64,716	91,193
Commodities	9,293	9,842	10,257
Contractual	4,932	4,772	4,772
Capital Outlay	-	-	-
Total	73,849	79,330	106,222



Budget Worksheet									
Transportation									
100.100.090		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
4620	Grant Reimbursement Revenue	41,597	41,373	40,000	40,000	40,000	-3%	0%	
4209	Ride Card Sales	17,115	16,452	17,115	18,409	18,409	12%	0%	Began operation Friday afternoons in 2015.
4880	Transportation Donations/Memorials	372	1,437	600	500	500	-65%	0%	Senior Center Advisory Board donation in 2014.
Total Revenue		59,084	59,263	57,715	58,909	58,909	-1%	0%	
5001	Wages-Salary	54,651	58,897	61,213	64,162	90,624	9%	41%	50% of Dispatcher moved from Senior Center in 2016; Additional pay period in 2016.
5004	Termination Fees	363	142	-	-	-	-100%	0%	
5007	1 Time Performance Pay	169	202	170	170	170	-16%	0%	
5012	Longevity	384	384	385	384	399	0%	4%	
5013	Lump Sum	100	-	-	-	-	0%	0%	
Total Personnel		55,666	59,624	61,768	64,716	91,193	9%	41%	
6002	Operating Supplies	1,546	1,392	1,546	1,546	1,546	11%	0%	
6110	Fuel	10,492	7,901	11,000	8,296	8,711	5%	5%	Began operation Friday afternoons in 2015.
Total Commodities		12,038	9,293	12,546	9,842	10,257	6%	4%	
7005	Pre-Employment Testing	441	737	441	441	441	-40%	0%	
7010	Printing	490	420	490	490	490	17%	0%	Projected costs of materials increased in 2015.
7041	Dues and Memberships	160	160	160	75	75	-53%	0%	KPTA dues for one bus.
7050	Meetings/Seminars	275	135	275	225	225	67%	0%	Cost of attendance for driver safety class increased from 2014 to 2015.
7220	Professional Fees	206	214	225	225	225	5%	0%	
7300	Programming Expenses	129	325	129	325	325	0%	0%	2014 actual and 2015 revised include costs of advertising in a community publication.
7520	Equipment Maintenance	50	50	100	100	100	98%	0%	Materials to clean backup bus in 2015.
7521	Vehicle Maintenance	3,324	2,891	1,500	2,891	2,891	0%	0%	2015 and 2016 reflect amounts needed to maintain the old Dash as well as the new Dash that came online in 2015.
Total Contractual Service		5,076	4,932	3,320	4,772	4,772	-3%	0%	
Transportation Division		72,779	73,849	77,634	79,330	106,222	7%	34%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2014	2015	

Salary Splits	2015	2016
Dispatch/Scheduler/Admin Asst	50%	100%
Transportation PT (3 Drivers)	100%	100%
Senior Services Administrator	15%	15%

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Library

The Derby Public Library resides in a 36,000 square foot facility constructed in 2009 and houses a collection of more than 100,000 items (various forms of electronic media and books). In addition to providing research and recreational materials, the library offers free WiFi, public access computing, fax, notary, copy and print service. Meeting rooms are available to the public and range from two-person study rooms to a large community room capable of seating 180 people. The library offers year-round programming for all ages and is open to the public 7 days a week. In 2015, the Library converted a position to Event Coordinator and contracted with the City to provide scheduling and marketing of new park facilities.

Performance Measurement

- √ People visiting the Library increased to 197,707 in 2014.
- √ Program attendance increased 10.6% to 20,315 people.
- √ Circulation increased 6% to 423,901 items.
- √ Participation in Summer Reading increased 24%.
- √ There were 45,530 public computer and wireless uses in 2014.



Mission

Our mission is to fulfill the informational, educational, recreational, and cultural needs of the community.

Goals

- Provide access to current technology and a variety of online resources
- Create and maintain a physical space that is welcoming to the community.
- Market the library and its services to the entire community.
- Schedule and market new city park facilities.

Library	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Library Fund (Prop. Tax)	853,529	868,010	914,190
Library Emp. Benefits (Property Tax)	136,802	148,084	158,020
Library Sales Tax	5,201,372	398,545	426,920
Derby Difference Sales Tax	-	450,000	-
Total	6,191,703	1,864,639	1,499,130

330 220 430	Library Fund (Property Tax)	2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
4000	Ad Valorem Tax	740,032	741,682	758,430	758,430	772,471	2%	2%	
4030	Motor Vehicle Tax	100,076	101,047	99,076	99,086	101,719	-2%	3%	
4035	Rental Car Excise Tax	1,372	1,410	1,456	1,456	1,485	3%	2%	
4040	Delinquent Tax	9,682	8,034	9,000	9,000	9,180	12%	2%	
4045	Recreational Vehicle Tax	788	854	781	781	857	-9%	10%	
4046	16/20M Vehicle Tax	211	207	180	180	122	-13%	-32%	
4047	K Covers - Commercial Motor Vehicle Tax	-	573	-	137	598	-76%	337%	New state tax in 2014.
4048	Watercraft Tax	-	-	-	487	497	100%	2%	New state tax in 2015.
4050	Projected Budget Carryover	23,396	25,414	25,667	25,714	27,261	1%	6%	
4600	Other Revenue - Credit Card Reimbursement	3,252	23	20,000	-	-	-100%	0%	Reimbursement applied to expense line 7301.
	Total Revenue	878,809	879,243	914,590	895,271	914,190	2%	2%	
5001	Wages-Salary	510,697	521,544	539,590	513,010	565,975	-2%	10%	Extra pay period in 2016; added portion of Event Coordinator position in 2015 and full position amount in 2016.
5007	One Time Performance Pay	516	985	-	-	-	-100%	0%	
5245	Miscellaneous	-	-	25,000	-	10,000	0%	100%	
	Total Personnel	511,213	522,529	564,590	513,010	575,975	-2%	12%	
7301	Reimbursable Credit Card Expense	1,182	-	20,000	-	-	100%	0%	Card expenses are offset by revenue.
7825	Library Board Appropriation	321,000	287,000	270,000	300,000	282,215	5%	-6%	
9000	Transfer to Library Employee Benefits	20,000	44,000	60,000	55,000	56,000	25%	2%	
	Total Contractual Service	342,182	331,000	350,000	355,000	338,215	7%	-5%	
	Library Board Pass Through	853,395	853,529	914,590	868,010	914,190	2%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Mill Levy	4.177	4.168	4.168	4.177	4.160
Total Levy with Employee Benefit Fund	4.634	4.624	4.626	4.636	4.615

340 220 440	Library Employee Benefits (Property Tax)	2013	2014	2015	2015	2016	2015	2016	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
4000	Ad Valorem Tax	80,000	81,145	83,340	83,340	84,452	3%	1%	
4030	Motor Vehicle Tax	10,814	10,923	10,840	10,840	11,177	-1%	3%	
4035	Rental Car Excise Tax	148	152	131	131	134	-14%	2%	
4040	Delinquent Tax	1,044	868	950	950	969	9%	2%	
4045	Recreational Vehicle Tax	85	92	85	85	94	-8%	11%	
4046	16/20M Vehicle Tax	23	22	20	20	13	-11%	-35%	
4047	K Covers - Commercial Motor Vehicle Tax	-	62	-	137	66	121%	-52%	New state tax in 2014.
4048	Watercraft Tax	-	-	-	487	497	100%	2%	New state tax in 2015.
4050	Projected Budget Carryover	11,312	1,248	1,026	1,712	4,617	37%	170%	
4070	Wellness Program Reimbursement	-	-	883	-	-	0%	0%	
4999	Transfer from Library Fund	20,000	44,000	60,000	55,000	56,000	25%	2%	
	Total Revenue	123,426	138,513	157,275	152,702	158,020	10%	3%	
5110	FICA	30,909	31,365	33,461	33,800	35,090	8%	4%	2015 and 2016 increases due to wage adjustments.
5111	FICA medical	7,229	7,336	7,826	7,729	8,207	5%	6%	2015 and 2016 increases due to wage adjustments.
5120	KPERS	40,279	45,958	54,478	48,994	50,993	7%	4%	2015 and 2016 increases attributed to rate increases in employer contributions and wage increases.
5130	KS unemployment	546	1,405	1,485	800	800	-43%	0%	
5240	Health insurance	39,447	47,036	55,020	52,722	55,358	12%	5%	2015 based off actual expenses; 2016 projects a 5% increase in costs.
5241	Dental insurance	3,768	3,702	4,538	4,039	4,241	9%	5%	2015 based off actual expenses; 2016 projects a 5% increase in costs.
5244	Wellness program	-	-	250	-	250	0%	100%	
5245	Miscellaneous	-	-	218	-	3,081	0%	100%	
	Total Personnel	122,178	136,802	157,275	148,084	158,020	8%	7%	
	Library Employee Benefits	122,178	136,802	157,275	148,084	158,020	8%	7%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

	Library Sales Tax Fund	2013	2014	2015	2015	2016	% Change	% Change	Explanation
	Derby Public Library	Actual	Actual	Budget	Revised	Budget	2015	2016	
Line #	Line Item								
780 501 501	Debt Service Account								
4050	Projected Budget Carryover	197,497	186,985	-	-	-	-100%	0%	
4141	City Library Retail Sales Tax	1,089,420	1,111,800	-	-	-	-100%	0%	
4502	Interest Income	240	286	-	-	-	-100%	0%	
4996	Transfer from Reserve Account	-	3,337,739	-	-	-	-100%	0%	
	Total Debt Service Revenues	1,287,157	4,636,809	-	-	-	-100%	0%	
7710	Bond Principal	990,000	4,540,000	-	-	-	-100%	0%	
7720	Interest Expense	110,173	96,808	-	-	-	-100%	0%	
	Total Debt Service Expenditures	1,100,173	4,636,808	-	-	-	-100%	0%	
780 501 503	Operations Account								
4050	Projected Budget Carryover	(6,684)	10,328	599,904	10,328	10,329	0%	0%	
4141	City Library Retail Sales Tax	353,818	528,575	-	-	-	-100%	0%	
4996	Transfer from Reserve Account	-	-	38,103	398,545	418,191	100%	5%	
	Total Operations Revenue	347,134	538,903	638,007	408,873	428,520	-24%	5%	
5001	Wages-Salary	140,137	143,789	150,104	148,766	159,742	3%	7%	Extra pay period in 2016
5002	Overtime	202	651	-	-	-	-100%	0%	
5004	Termination Fees	8	106	-	-	-			
5013	Lump Sum	106	100	-	-	-			
5131	Work Comp Insurance	1,360	1,423	1,499	3,254	3,541	129%	9%	Increase in 2015 due to reallocation of premium between funds. 2016 projects a 5% increase.
	Benefits	38,561	48,310	47,852	50,430	52,952	4%	5%	KPERS increases in 2015 and 2016; projected health and dental increases of 5% in 2016.
	Total Personnel	180,374	194,380	199,456	202,450	216,235	4%	7%	
6002	Operating Supplies	4,078	2,282	5,400	5,400	5,400	137%	0%	2015 based on historic data.
	Total Commodities	4,078	2,282	5,400	5,400	5,400	137%	0%	
7205	Custodial Services	42,640	39,360	40,000	39,360	39,360	0%	0%	
7005	Pre-Employment Physical	-	-	250	250	250	100%	0%	
7011	Maintenance Expense	6,778	3,580	10,000	3,500	10,000	-2%	186%	2015 and 2016 based off unforeseen maintenance needs.
7220	Professional Fees and Contracts	4,540	3,304	4,600	540	540	-84%	0%	
7610	Water	5,842	7,492	9,500	8,242	8,901	10%	8%	Rate increases in 2015 and 2016.
7620	Gas	11,545	12,623	7,500	13,759	14,172	9%	3%	Rate increases in 2015 and 2016.
7630	Electricity	61,824	71,694	64,000	75,278	75,278	5%	0%	Rate increases in 2015.
7640	Telephone	1,350	1,485	1,500	1,648	1,648	11%	0%	Rate increases in 2015.
7651	Cable - Fiber	3,371	1,583	3,400	1,886	1,900	19%	1%	Rate increases in 2015 and 2016.

Library Sales Tax Fund		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Derby Public Library		Actual	Actual	Budget	Revised	Budget	2015	2016	
Line #	Line Item								
7652	Stormwater	1,164	1,280	1,396	1,396	1,396	9%	0%	2015 based off full year.
7310	Insurance Premium	13,300	14,040	14,663	19,836	20,828	41%	5%	Proportion of insurance premium recalculated in 2015.
	Total Contractual Service	152,354	156,441	156,809	165,695	174,273	6%	5%	
8000	Emergency Repair/Replacement	-	-	50,000	25,000	31,013	0%	100%	Balance of fund in 2016
9001	Reimbursement to General Fund	-	175,472	-	-	-	-100%	0%	
	Total Operations Expenditures	336,806	528,575	411,665	398,545	426,920	-25%	7%	
780 501 502	Reserve Account								
4050	Projected Budget Carryover	2,916,685	3,626,914	38,103	815,137	416,592	-78%	-49%	
4141	City Library Retail Sales Tax	709,909	557,145	-	-	-	-100%	0%	
4502	Interest Income	3,545	4,806	-	-	-	-100%	0%	
	Total Reserve Revenue	3,630,139	4,188,864	38,103	815,137	416,592	-81%	-49%	
8000	Emergency Repair/Replacement	3,225	-	-	-	-	0%	100%	
8100	Equipment	-	35,989	-	-	-	-100%	0%	
	Transfer to Operations Account	-	3,337,739	38,103	398,545	418,192	-88%	5%	
	Total Reserve Expenditures	3,225	3,373,728	38,103	398,545	418,192	-88%	5%	
	Summary of Revenue & Expenditures:								
4050	Projected Carryover	3,107,498	3,824,226	638,006	825,465	426,920	-78%	-48%	
4141	City Library Retail Sales Tax	2,153,147	2,197,520	-	-	-	-100%	0%	
4502	Interest Income	3,785	5,092	-	-	-	-100%	0%	
	Total Fund Revenues	5,264,430	6,026,838	638,006	825,465	426,920	-86%	-48%	
5XXX	Personnel	180,374	194,380	199,456	202,450	216,235	4%	7%	
6XXX	Commodities	4,078	2,282	5,400	5,400	5,400	137%	0%	
7XXX	Contractual Services	152,354	156,441	156,809	165,695	174,273	6%	5%	
7XXX	Debt Service	1,100,173	4,636,808	-	-	-	-100%	0%	
8XXX	Capital Outlay	3,225	35,989	-	25,000	31,013	-31%	100%	
9001	Transfer Reimbursement to General Fund	-	175,472	-	-	-	-100%	0%	
	Total Fund Expenditures	1,440,203	5,201,372	361,665	398,545	426,920	-92%	7%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2013	2014	

Budget Worksheet						Explanation
Derby Difference Sales Tax Fund - Library						
Line #	Line Item	2015	2015	2016	2016	
		Budget	Revised	Budget	% Change	
Operations Account						
4050	Projected Budget Carryover	-	-	6,855	100%	
4141	City Retail Sales Tax	456,855	456,855	470,561	3%	
	Transfer from Another Account (Parks)	-	-	-	0%	
	Total Operations Revenue	456,855	456,855	470,561	3%	
5001	Wages	-	-	-	0%	No expenditures in 2015 or 2016 in order to draw down Library Sales Tax Fund.
5131	Workman's Comp	-	-	-	0%	
	Benefits	-	-	-	0%	
	Total Personnel	-	-	-	0%	
6002	Operating Supplies	-	-	-	0%	
	Total Commodities	-	-	-	0%	
7205	Custodial Services	-	-	-	0%	
7005	Pre-Employment Physical	-	-	-	0%	
7011	Maintenance Expense	-	-	-	0%	
7220	Professional Fees and Contracts	-	-	-	0%	
7610	Water	-	-	-	0%	
7620	Gas	-	-	-	0%	
7630	Electricity	-	-	-	0%	
7640	Telephone	-	-	-	0%	
7651	Cable -Fiber	-	-	-	0%	
7652	Stormwater	-	-	-	0%	
7310	Insurance Premium	-	-	-	0%	
	Total Contractual	-	-	-	0%	
8000	Emergency Repair/Replacement	-	-	-	0%	
8100	Equipment	-	-	-	0%	
	Total Capital	-	-	-	0%	
	Transfer to Another Account (Parks)	450,000	450,000	-	-100%	
	Total Expenditures	450,000	450,000	-	-100%	
		2015 Budget	2015 Revised	2016 Budget		

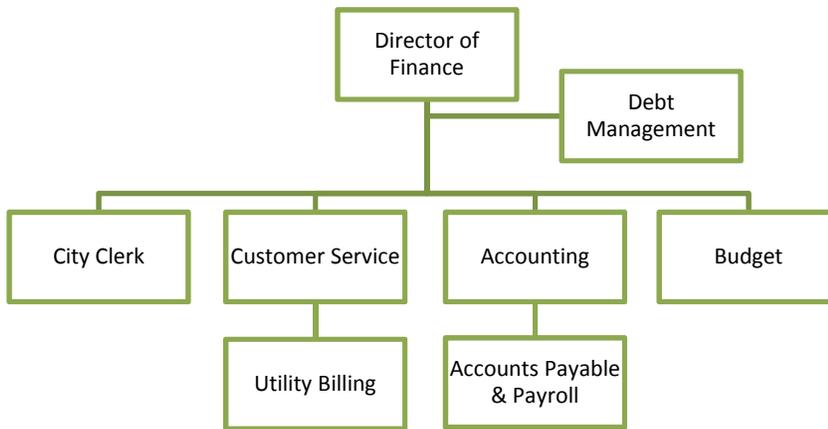
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Mission

Prudently manage the financial resources of the City to provide information and support to staff and citizens.

Overview

Finance encompasses a diverse scope of services including city clerk, accounting, payroll, accounts payable, liability insurance management, debt management, budget and city hall reception and utility billing.

Performance Measurement

√ Received the “Distinguished Budget Presentation” award from GFOA for 2015.

√ Received the Award for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for 2013.

√ Standard & Poor’s affirmed the City’s bond rating of AA– based on consistently strong financial performance.

√ Zero significant deficiencies reported in the annual audit.

Division Overview

The Division is responsible for payroll, accounts payable and receivable, issuing building permits, budgeting for all funds, purchasing and bid specifications, performance measurement, responding to open records requests, recording City Council meeting minutes and other official documents, and administration of liability insurance.

The most significant accomplishment was receipt of the Distinguished Budget Presentation Award by the Government Finance Officers Association for the past eleven years, from 2005 through 2015. The department has also received the Award for Excellence in Financial Reporting for the Comprehensive Annual Financial Report since 2008.

Finance	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Finance	511,978	547,468	572,027
Debt Management	240,749	241,160	-
Bond & Interest Fund	6,734,607	6,894,312	7,522,147
Special Tort & Liability	212,404	173,755	182,443
Insurance Recoveries	42,739	30,000	30,000
Reimbursables	217,064	200,000	200,000
Special Alcohol Fund	60,982	102,569	140,703
Total	8,020,523	8,189,264	8,647,320

Mission

Follow Generally Accepted Accounting Procedures (GAAP) to account for all revenues, expenditures, and investment of the taxpayers' money so as to be prudent stewards of public funds.

Goals

- Update the purchasing policy to ensure that the City is in compliance with applicable laws and regulations.

- Draft a budget document that serves as a policy statement, financial plan, operations guide and communications device.

- Communicate with all departments to ensure both accountability and comprehension of budgetary limits and accounting procedures.

Budget Worksheet									
Finance		2013	2014	2015	2015	2016	2015	2016	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	Change	Change	
100 150 130									
5001	Wages-Salary	380,383	364,867	397,315	387,860	414,942	6%	7%	Addition of part time administrative clerk in 2015; extra pay period in 2016.
5004	Termination Fees	425	873	-	-	-	-100%	0%	
5007	One Time Performance Pay	2,149	3,790	2,200	1,573	1,620	-58%	3%	
5012	Longevity	2,640	2,640	2,640	2,640	2,640	0%	0%	
5013	Lump Sum	151	-	-	-	-	0%	0%	
	Total Personnel	385,748	372,171	402,155	392,073	419,202	5%	7%	
6002	Operating Supplies	9,953	9,462	9,950	9,950	9,950	5%	0%	Projected cost increases for supplies in 2015.
6110	Fuel	1,266	1,082	1,270	1,200	1,250	11%	4%	Transferred Senior Center Vehicle to Finance in 2015.
	Total Commodities	11,220	10,544	11,220	11,150	11,200	6%	0%	
7005	Pre-Employment Physical	522	993	525	525	525	-47%	0%	
7007	Bank Service Charges	10,743	10,730	12,000	11,000	12,000	3%	9%	Based upon credit card transactions
7010	Printing	8,128	7,169	8,000	8,000	8,000	12%	0%	2015 and 2016 are based off historic costs and consumption patterns.
7030	Travel Expense	1,413	329	805	2,300	2,900	600%	26%	Planned travel for ICMA conference in 2015
7041	Dues and Memberships	930	1,005	1,200	1,220	1,300	21%	7%	ICMA membership added in 2015.
7050	Meetings/Seminars	3,055	1,867	2,165	3,350	2,800	79%	-16%	ICMA Conference in 2015
7220	Professional Fees and Contracts	53,125	54,501	60,845	64,750	60,900	19%	-6%	OPEB Calculations performed in 2015 and \$2,500 for bond disclosure services in 2015 and 2016.
7520	Equipment Maintenance	-	361	-	400	400	11%	0%	Ongoing equipment maintenance in 2015 and 2016.
7521	Vehicle Maintenance	-	-	500	500	500	100%	0%	Vehicle from Senior Center added in 2015.
8249	Special Assessments	45,800	52,308	45,800	52,200	52,300	0%	0%	
	Total Contractual Service	123,717	129,263	131,840	144,245	141,625	12%	-2%	
	Finance	520,685	511,978	545,215	547,468	572,027	7%	4%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Salary Splits	2015	2016
Director of Finance	100%	100%
City Clerk	100%	100%
Accountant/Treasurer	100%	100%
Payroll Coordinator	100%	100%
Accounts Payable Clerk	100%	100%
Budget Analyst	100%	100%
PT Administrative Clerk	50%	50%
Administrative Asst. (Bldg. Trades)	100%	100%

Division Overview

The Debt Management Division is managed by the Finance Director, who is responsible for coordination of the sale of City debt issuances. Debt shown in the General Fund includes Certificates of Participation (COP), a form of lease to purchase which is primarily used to finance the cost of new facilities. Debt payments shown on the Bond & Interest Fund page are general obligation bonds.

Maintaining a positive bond rating has been a major focus, thereby lowering the interest cost of debt-financed projects. Since 2008, the City's underlying bond rating from Standard & Poor's has been AA- with a positive outlook based upon consistently strong financial performance.

In November 2009, the City's first formal debt policy was adopted. Pursuant to the policy, the City strives to maintain no more than 20% maximum statutory direct debt as a percentage of assessed valuation. The state-imposed limit on cities is 30%. For more on the City's debt policy, please see the Readers Guide section of this document.

Mission

Achieve the most financially prudent source of financing for projects of the City.

Goals

- Secure proper financing for capital improvement projects.
- Ensure compliance with the fund balance and debt management policies.

Debt Management	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	240,749	241,160	
Capital Outlay	-	-	-
Total	240,749	241,160	-

Bond & Interest Fund	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Contractual	6,734,607	6,894,312	7,522,147
Total	6,734,607	6,894,312	7,522,147

Budget Worksheet									
General Fund Debt Management									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
100 150 160		Actual	Actual	Budget	Revised	Budget	Change	Change	
8408	2005-2 (City Hall/Senior Center)	210,000	225,000	225,000	225,000	-	0%	-100%	Paid in full in 2015.
8410	2005-2 COP Interest	24,231	15,749	16,160	16,160	-	3%	-100%	Paid in full in 2015.
	Total Contractual	234,231	240,749	241,160	241,160	-	0%	-100%	
	General Fund Debt Management	234,231	240,749	241,160	241,160	-	0%	-100%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Note: The 2001-A and 2001-B issues were refinanced in 2005 and will be paid in full in 2015.

Budget Worksheet									
Bond & Interest Fund									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
510 500 501		Actual	Actual	Budget	Revised	Budget	Change	Change	
4000	Ad Valorem Tax	1,364,557	1,404,132	1,874,257	1,908,285	1,467,643	36%	-23%	Increase in 2015 due to G.O. Bond Principal increase
4022	Special Assessments	4,356,932	4,223,864	4,086,127	4,086,127	3,997,576	-3%	-2%	
4030	Motor Vehicle Tax	222,287	187,061	187,569	187,569	250,917	0%	34%	
4035	Rental Car Excise Tax	3,442	2,593	3,000	3,000	3,000	16%	0%	
4040	Delinquent Tax	69,892	66,685	55,000	55,000	55,000	-18%	0%	
4045	Recreational Vehicle Tax	1,742	1,574	1,478	1,478	2,115	-6%	43%	
4046	16/20M Vehicle Tax	580	482	341	341	302	-29%	-11%	
4047	KCOVERS - Commercial Motor Vehicle	-	-	-	1,148	1,475	100%	28%	
4048	Watercraft Tax	-	-	-	646	1,148	100%	78%	
4050	Projected Carryover	1,182,878	1,003,797	692,171	906,555	1,007,405	-10%	11%	
4372	Recreation Commission Rent	56,852	279,320	285,820	285,820	282,020	2%	-1%	
4502	Interest Income	4,998	6,473	5,000	5,000	5,000	-23%	0%	
4067	ARRA Reimbursement - 2009A Series	107,056	105,128	83,326	104,998	97,946	0%	-7%	
4600	Other Revenues	29	-	-	-	-	0%	0%	
4999	Transfer Revenue from Wastewater	326,663	359,000	355,750	355,750	350,600	-1%	-1%	
	Total Revenue	7,697,907	7,640,109	7,629,840	7,901,717	7,522,147	3%	-5%	
7710	G.O. Bond Principal	5,079,943	5,239,226	5,400,476	5,490,476	5,174,759	5%	-6%	In 2016, principal and interest maturing at faster pace than new issues.
7720	G.O. Bond Interest	1,614,167	1,495,381	1,532,660	1,403,836	1,254,466	-6%	-11%	
7800	Cash Reserve	-	-	693,314	-	1,092,922	0%	100%	2016 reserve includes estimate for 2015-C debt service.
	Total Contractual	6,694,110	6,734,607	7,626,450	6,894,312	7,522,147	2%	9%	
	Total Expenses	6,694,110	6,734,607	7,626,450	6,894,312	7,522,147	2%	9%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Budget Worksheet									
Special Tort Liability									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100 150 140									
7310	Liability Insurance Coverage	191,055	212,404	231,560	173,755	182,443	-18%	5%	The City went out for bid for insurance coverage in 2014 resulting in savings in 2015 and re-allocation of costs based upon fund's value of assets.
	Total Expenditure	191,055	212,404	231,560	173,755	182,443	-18%	5%	
	Special Tort Liability	191,055	212,404	231,560	173,755	182,443	-18%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Budget Worksheet									
Insurance Recoveries									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100 180 415									
4014	Insurance Lien Proceeds	-	26,700	-	-	-	-100%	0%	
4015	Insurance reimbursement	42,479	4,926	42,000	24,000	24,000	387%	0%	Insurance reimbursement less the deductible
	Total Revenue	42,479	31,626	42,000	24,000	24,000	-24%	0%	
7415	Refund Insurance Lien Proceeds	-	26,704	-	-	-	-100%	0%	
7445	Property repair and replacement	44,503	16,035	44,500	30,000	30,000	87%	0%	
	Total Expenses	44,503	42,739	44,500	30,000	30,000	-30%	0%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Budget Worksheet									
Reimbursables									
Line #	Line Item	2013	2014	2015	2015	2016	2015	2016	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100.180.420									
	Reimbursements	286,601	196,063	200,000	200,000	200,000	2%	0%	
	Total Revenue	286,601	196,063	200,000	200,000	200,000	2%	0%	
	Reimbursement-related Expenditures	210,028	217,064	200,000	200,000	200,000	-8%	0%	
	Total Expenses	210,028	217,064	200,000	200,000	200,000	-8%	0%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015 Change	2016 Change	

Budget Worksheet									
Special Alcohol Fund									
290.210.425									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
4050	Projected Budget Carryover	137,799	112,109	101,469	126,692	82,123	13%	-35%	
4610	Reimbursements	-	17,568	-	-	-	-100%	0%	COMCARE refund of 2014 payment.
4161	State Alcohol Program	54,366	57,997	55,820	58,000	58,580	0%	1%	State alcohol tax on restaurants, bars and caterers
	Total Revenues	192,165	187,674	157,289	184,692	140,703	-2%	-24%	
7820	Special Fund Expenditures	-	-	48,448	-	32,428	0%	100%	
7254	Treatment Programs	10,000	20,000	20,000	20,000	20,000	0%	0%	Partnership with Derby Schools
7840	DARE	9,648	8,682	13,275	13,275	13,275	53%	0%	Increase in T-shirt projected in 2015. Membership in DARE America increased in 2015 DARE reenactment every two years.
7830	DARE Officer Training	-	641	1,000	1,000	1,000	56%	0%	Training two officers as SROs in 2015 and DARE training in 2015 and 2016.
7831	DARE Prevention Program	32,152	31,659	36,241	32,000	32,000	1%	0%	\$30,000 of SRO supervisor for DARE program paid each year and \$2,000 for all other officers teaching classes.
	Total Contractual	51,800	60,982	118,964	66,275	98,703	9%	49%	
8100	New Equipment	28,257	-	40,000	36,294	42,000	100%	16%	Replace patrol vehicles in 2015 and 2016.
	Total Capital Outlay	28,257	-	40,000	36,294	42,000	100%	16%	
	Total Expenses	80,057	60,982	158,964	102,569	140,703	68%	37%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

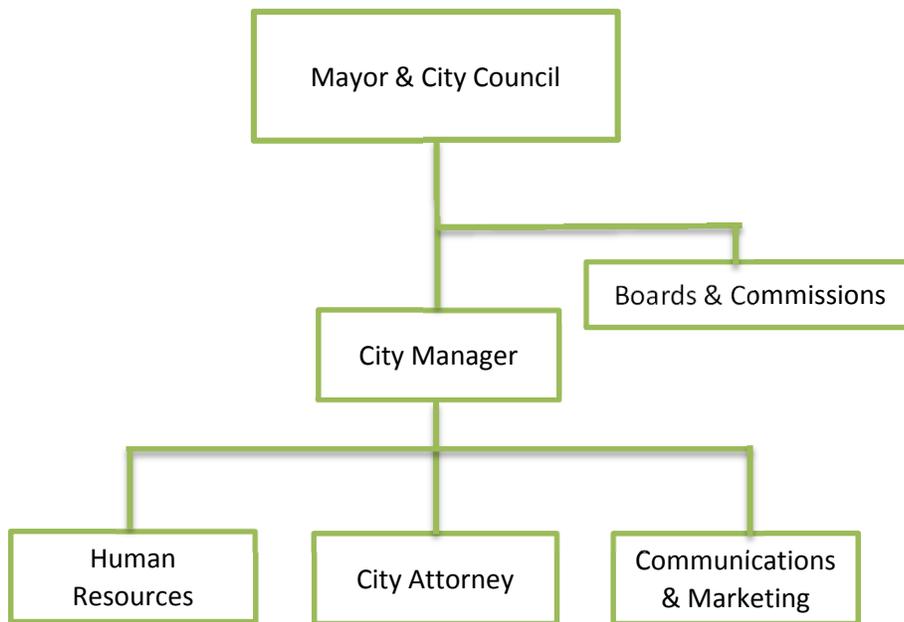
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Overview

The City Council is responsible for setting policy for the City of Derby, and the City Manager is charged with implementing and enforcing these policies. The City Manager is responsible for all City departments which collectively provide services to the public.



Vision

To be a community where dreams take root and thrive.

Mission

To create vibrant neighborhoods, nurture a strong business community, and preserve beautiful green spaces.

Values

- Healthy living
- Education & recreation for all ages
- Safety and stability
- Stewardship of community assets
- Opportunities to thrive
- Sustainable growth
- Civic engagement & leadership
- Progressive thinking
- Quality services equally available to all
- Professional management

Division Overview

The City Council establishes policies and laws under which the city organization operates, including the annual budget. The Mayor and the City Council together form the governing body that hires the city manager and municipal court judge and appoints members of various boards and commissions. The governing body agrees on a list of priorities for staff to accomplish and updates the list several times a year.

City Council	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	10,800	13,200	13,200
Commodities	992	1,700	900
Contractual	14,853	21,297	23,340
Capital Outlay	-	-	-
Total	26,645	36,197	37,440

The City Manager is responsible for implementing and enforcing the policies enacted by the City Council. This includes all City departments which collectively provide services to the public.

City Manager	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	298,129	214,825	252,784
Commodities	1,932	2,000	2,000
Contractual	40,285	45,233	49,112
Capital Outlay	-	-	-
Total	340,346	262,058	303,896

Mission

Our mission is to create vibrant neighborhoods, nurture a strong business community, and preserve beautiful green spaces.

Budget Worksheet									
City Manager's Office									
100.100.010		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	309,707	286,681	334,360	214,285	252,244	-25%	18%	Includes Assistant to the City Manager starting July 1, 2015; additional pay period in 2016.
5002	Overtime	-	511	-	-	-	-100%	0%	
5004	Termination Fees	-	10,232	-	-	-	-100%	0%	
5007	One Time Performance Pay	-	166	-	-	-	-100%	0%	
5012	Longevity	540	540	540	540	540	0%	0%	
5013	Lump Sum	300	-	-	-	-	0%	0%	
Total Personnel		310,547	298,129	334,900	214,825	252,784	-28%	18%	
6002	Operating Supplies	2,128	1,932	3,000	2,000	2,000	4%	0%	
Total Commodities		2,128	1,932	3,000	2,000	2,000	4%	0%	
7005	Pre-Employment Testing	85	595	150	150	150	-75%	100%	
7010	Printing	38	22	50	50	50	132%	0%	
7030	Travel Expense	5,624	7,661	5,285	7,711	10,130	1%	31%	NLC in 2016 3 to ICMA in KC in 2016
7040	Subscriptions	606	667	556	720	773	8%	7%	Eagle, Hawvers, Ks Govt. Journal, Informer, WBJ
7041	Dues and Memberships	4,013	3,637	4,795	3,741	3,794	3%	1%	ICMA and KACM for 3
7050	Meetings/Seminars	5,142	3,880	2,935	3,999	5,305	3%	33%	NLC in 2016; 3 to ICMA in KC in 2016
7220	Professional Fees and Contracts	21,111	19,075	24,000	24,000	24,000	26%	0%	Legislative Liason
7062	League of Kansas Municipalities Dues	4,782	4,749	4,862	4,862	4,910	2%	1%	1% estimated increase in 2016
Total Contractual Service		41,401	40,285	42,633	45,233	49,112	12%	9%	
City Manager Division		354,075	340,346	380,533	262,058	303,896	-23%	16%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget			
							2015	2016	

Salary Splits	2015	2016
City Manager	100%	100%
Management Assistant	100%	100%
Assistant to the City Manager	100%	100%

Budget Worksheet									
City Council									
100.100.020		2013	2014	2015	2015	2016	2015	2016	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
5001	Wages-Salary	10,991	10,800	13,200	13,200	13,200	22%	0%	Council and Mayor Stipends
	Total Personnel	10,991	10,800	13,200	13,200	13,200	22%	0%	
6015	Supplies-Governing Body	1,865	908	900	1,700	900	87%	-47%	4 new Council Members in 2015
6009	Supplies-All Other Boards & Commissions	139	84	-	-	-	-100%	0%	
	Total Commodities	2,004	992	900	1,700	900	71%	-47%	
7031	Travel -Governing Body	3,752	-	100	1,510	3,895	100%	158%	NLC in even years, Gov. Body Institute in 2015
7042	Dues/Memberships-Governing Body	1,175	5,779	7,477	8,470	8,470	47%	0%	REAP dues increased in 2015; Wichita Chamber of Commerce membership in 2015 and 2016.
7052	Meetings/Seminars-Governing Body	1,005	725	140	2,855	2,465	294%	-14%	Taste of Derby (\$300), Chairmans luncheon (\$700), NLC 2016, Gov. Body Institute in 2015
7062	League of Kansas Municipalities Dues	4,767	4,749	4,862	4,862	4,910	2%	1%	LKM estimate with 1% increase
7064	Council Stipend & Donations	3,200	3,600	3,600	3,600	3,600	0%	0%	Redirected Council Stipends to Charity
	Total Contractual Service	13,899	14,853	16,179	21,297	23,340	43%	10%	
	City Council Division	26,893	26,644	30,279	36,197	37,440	36%	3%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Division Overview

Human Resources is responsible for recruiting and retaining talented people to work for City departments. Responsibilities include compliance with labor laws, benefits administration, employee wellness, training and development, safety, ADA compliance, compensation and classification, employee relations, and policy development.

Human Resources	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Operations	188,908	204,198	220,313
Employee Benefits	3,147,164	3,626,442	3,824,408
Health Self-Insurance	1,690,255	2,327,643	3,164,186
Total	5,026,327	6,158,283	7,208,907



Mission

Provide leadership and services to maximize the potential and ability of employees and promote employee success.

Goals

- Ensure compliance with applicable labor laws and provide a positive work environment.
- Analyze benefits annually and recommend changes as needed to remain competitive.
- Provide valuable training and development opportunities to employees.
- Review changes to benefits and personnel policies with the City Employee Advisory Committee (CEAC) and recommend updates as needed.
- Reduce loss exposure by promoting safety and health awareness.

Budget Worksheet									
Human Resources									
100.100.050		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	158,621	165,380	173,815	177,550	189,947	7%	7%	Extra pay period in 2016.
5002	Overtime	-	-	-	-	-	0%	0%	
5004	Termination Fees	2,557	400	-	-	-	-100%	0%	
5012	Longevity	351	480	350	480	498	0%	4%	
5013	Lump Sum	300	-	-	-	-	0%	100%	
Total Personnel		161,829	166,260	174,165	178,030	190,445	7%	7%	
6002	Operating Supplies	1,973	2,636	3,200	2,000	2,000	-24%	0%	
6065	Safety Supplies	-	-	-	1,150	2,350	100%	104%	New line in 2015 for safety equip. previous purchased in line 7065; added \$800 for ergonomic desk in '15 and \$2,000 in '16
6201	Employee Events	1,939	2,379	2,550	2,550	2,550	7%	0%	Fully catered EOY event and catering costs keep increasing
Total Commodities		3,913	5,015	5,750	5,700	6,900	14%	21%	
7005	Pre-Employment Testing	1,026	1,006	-	100	-	-90%	-100%	Physicals for new employee
7010	Printing	44	-	-	-	-	0%	0%	
7030	Travel Expense	721	267	720	730	730	173%	0%	SHRM conference in Overland Park in 2015 and Topeka in 2016 (in 2014 was Wichita)
7040	Subscriptions	-	199	120	120	120	-40%	0%	
7041	Dues and Memberships	2,059	1,454	2,185	1,685	1,685	16%	0%	Includes IPMA-HR National, SHRM National and IPMA-HR local in addition to WBCCHC fee (\$1,000)
7050	Meetings/Seminars	1,062	1,090	1,200	1,200	1,200	10%	0%	
7060	Training Programs	6,946	7,159	9,000	5,000	7,500	-30%	50%	Supervisor training in-house in 2015, will train on other topics (ethics and customer service). In 2016 will outsource full supervisor training again.
7065	Safety Programs	-	614	1,200	850	850	39%	0%	Combined Risk Mgmt Supplies, Risk Mgmt Training. Transferred ergonomic supplies to line 6065 in 2015.
7220	Professional Fees/Contracts	4,239	3,843	4,391	5,783	5,883	50%	2%	Increase in Trakstar (perf eval software) fees plus more employees.
7610	Educational Stipends Reimbursement	379	2,000	5,000	5,000	5,000	150%	0%	Increase in employees applying for program. Good retention tool.
Total Contractual		16,476	17,632	23,816	20,468	22,968	16%	12%	
Human Resources		182,218	188,908	203,731	204,198	220,313	8%	8%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Human Resources Director	100%	100%
Benefits Coordinator	100%	100%
Administrative Assistant	100%	100%
PT Human Resources Clerk	100%	100%

Budget Worksheet									
Employee Benefits									
Line #		2013	2014	2015	2015	2016	2015	2016	Explanation
100.100.030		Actual	Actual	Budget	Revised	Budget	%Change	% Change	
	Line Item								
4070	Wellness Program	-	26,314	30,000	30,000	31,500	14%	5%	7 additional employees should increase # of DRC and YMCA memberships creating a slight increase in revenue.
	Total Revenue	-	26,314	30,000	30,000	31,500	14%	5%	
5110	FICA	431,511	432,797	473,481	455,690	496,036	5%	9%	8 more employees in 2015; 1 more employee in 2016; extra pay period in 2016.
5111	FICA Medical	101,383	101,760	110,735	106,573	116,008	5%	9%	8 more employees in 2015 and extra pay period in 2016.
5120	KPERS	326,763	369,593	437,665	426,500	447,888	15%	5%	Extra pay period in 2016; KPERS rate increases in 2015 and 2016.
5121	KP&F	542,855	637,624	723,260	700,648	735,302	10%	5%	Extra pay period in 2016; KP&F rate increased in 2015 and expect increase in 2016.
5122	ICMA-RC	86,299	3,732	3,950	3,950	3,950	6%	0%	
5130	KS unemployment insurance	7,714	19,874	21,718	21,718	22,804	9%	5%	Low experience factor in 2013 and legislative changes took effect in 2014. Assumed a 5% increase in 2016.
5131	Workers Compensation	144,321	162,338	163,429	119,952	122,348	-26%	2%	8 more employees in 2015; 2016 assumes a 5% increase in costs.
5239	PCORI Fee	415	810	415	840	840	4%	0%	Scheduled rate increases in this federal mandate.
5240	Health Insurance	1,385,223	1,294,756	1,615,599	1,615,599	1,696,379	25%	5%	Budgeting for max claims in 2015. Projecting 5% increase in 2016 across all funds.
5241	Dental Insurance	95,385	85,665	112,346	93,625	98,306	9%	5%	No rate increase in 2015; small admin fee increase in 2016 and assume 5% increase in claims.
5244	Wellness/Health Club Memberships	36,656	33,881	46,000	41,347	42,347	22%	2%	Increase in DRC rates and increase in number of employees in 2015.
5243	Section 125 (cafeteria plan)	3,268	3,868	3,500	4,000	4,200	3%	5%	2015 and 2016 attributed to total number of employees growing.
5004	Termination Fees	-	-	30,000	30,000	30,000	100%	0%	
5013	Lump Sum	-	465	6,000	6,000	8,000	1190%	33%	\$2,000 added in 2016 for recruitment incentive program
5008	Holiday Payout	31,534	-	-	-	-	0%	0%	Program ended in 2013.
	Total Expenditures	3,193,327	3,147,164	3,748,098	3,626,442	3,824,408	15%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Health Self-Insurance Fund									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
750,000.000									
4050	Carryover	124,877	317,957	553,887	606,167	661,774	91%	9%	Healthy carryover required to pay claims.
4902	Employee Health Insurance Contributions	281,232	303,141	323,678	323,678	339,862	7%	5%	No rate change from 2014 to 2015.
4900	Employer Health Insurance Contributions	1,610,517	1,514,548	1,909,932	1,909,932	2,005,429	26%	5%	Contributions to cover higher expected claims in 2015.
4903	Employee Dental Insurance Contributions	19,822	19,609	22,447	22,447	23,569	14%	5%	No rate change from 2014 to 2015.
4902	Employer Dental Insurance Contributions	112,955	101,569	127,193	127,193	133,553	25%	5%	Contributions to cover higher expected claims in 2015.
4610	BMI Reimbursement	25,732	39,598	-	-	-	-100%	0%	
	Total Revenue	2,175,135	2,296,422	2,937,137	2,989,417	3,164,186	30%	6%	
5356	Dental Insurance Premiums	6,937	10,368	10,920	10,920	11,466	5%	5%	2015 based on current monthly payments.
5355	Health Fixed Costs	340,455	328,359	377,256	308,829	324,270	-6%	5%	Underwriter reiew yielded a lower risk than what was projected for 2015 budget.
5360	Health Insurance Claims	1,379,272	1,233,797	1,858,254	1,858,254	1,951,167	51%	5%	2014 claims less than expected. 2015 budgeted for max claims.
5361	Dental Insurance Claims	130,514	117,732	149,640	149,640	157,122	27%	5%	Claims less than expected in 2014.
8400	Miscellaneous/Reserve	-	-	541,067	-	720,161	0%	100%	Reserve for future claims.
	Total Expenditures	1,857,178	1,690,255	2,937,137	2,327,643	3,164,186	38%	36%	

Division Overview

The City Attorney serves as chief legal counsel to all City boards, commissions, instrumentalities, officers and employees. Duties include attending meetings of the City Council and, when requested, other subordinate boards and commissions; representing the City and its officers and employees in judicial and administrative proceedings; preparing contracts, ordinances, resolutions and other legal instruments necessary to support and defend official actions; advising City staff on a wide variety of municipal law issues; and acting as supervisor over the City Prosecutor and Assistant City Attorney.

The City Attorney also assesses the need for, works with, and coordinates the work of outside counsel handling litigation and other matters requiring specific expertise.

City Attorney	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Personnel	101,477	147,379	157,670
Commodities	964	1,500	1,100
Contractual	63,432	55,755	55,350
Capital Outlay	-	-	-
Total	165,873	204,634	214,120

Mission

Provide comprehensive, timely, accurate legal advice and representation to enable City departments and elected and appointed officials to aggressively formulate and timely implement municipal policies.

Goals

- Update Charter Ordinances to enhance transparency and ease of use.
- Research and draft template documents for use by staff in RFP and contracting procedures.
- Prepare and present ordinances, resolutions and contracts designed to achieve the objectives of the City Council and staff.
- Vigorously advocate the City's position when representing the City's interests in judicial and administrative proceedings.

Budget Worksheet									
City Attorney								Explanation	
100.170.380		2013	2014	2015	2015	2016	% Change	% Change	
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	85,788	101,477	106,067	147,379	157,670	45%	7%	Assistant City Attorney position added in 2015.
5012	Longevity	35	-	35	-	-	0%	0%	
5004	Termination Fees	11,877	-	-	-	-	0%	0%	
5013	Lump Sum	-	-	-	-	-	0%	0%	
	Total Personnel	97,699	101,477	106,102	147,379	157,670	45%	7%	
6002	Operating Supplies	672	964	1,500	1,500	1,100	56%	-27%	
	Total Commodities	672	964	1,500	1,500	1,100	56%	-27%	
7005	Pre-Employment Testing	1,865	893	-	505	100	-43%	-80%	Asst. Attorney Hiring
7010	Printing	43	-	50	50	50	100%	0%	
7030	Travel Expense	207	16	1,123	500	500	2938%	0%	
7040	Subscriptions	2,932	1,416	-	-	-	-100%	0%	
7041	Dues and Memberships	725	790	915	1,400	1,400	77%	0%	Two Attorneys dues & Prosecutor KBA dues to replace research access.
7050	Meetings/Seminars	299	322	275	300	300	-7%	0%	
7220	Professional Fees/Contracts/Lit. Expenses	2,021	22,745	20,000	20,000	20,000	-12%	0%	Litigation expenses
7899	Prosecution Expense	30,500	37,250	31,000	33,000	33,000	-11%	0%	Pro Tem, Municipal Court Appeals, contracted prosecutor
	Total Contractual Service	38,592	63,432	53,363	55,755	55,350	-12%	-1%	
	City Attorney	136,963	165,873	160,965	204,634	214,120	23%	5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
City Attorney	100%	100%
Assistant City Attorney (PT)	100%	100%
Court Clerk II	50%	50%

Division Overview

In December 2013, the Community Marketing Division and the Public Information Division were merged to create the Communications & Marketing Division. In 2014, an administrative assistant was transferred from the City Manager's office to create a dynamic Communications Team, now better positioned to meet the City's diverse communication needs.

The Division has three distinct target audiences: People we want to live or do business in Derby, Derby residents, and City of Derby employees.

To reach these target audiences, the Communications Team uses news releases, direct mail, monthly newsletters, advertising, PR, Channel 7, our City website (www.derbyweb.com), our community website (www.derbyks.com), community calendar, events, social media and the community LED signs.



Derby BBQ Festival



Shop Derby

Communications &	2014	2015	2016
Summary by Category	Actual	Revised	Budget
Marketing	84,767	87,187	83,881
Events	71,572	75,559	76,206
Transient Guest Tax	97,768	123,000	124,949
Public Information	83,521	120,794	114,351
Community Programs	79,054	77,288	68,842
Total	416,682	483,828	468,229

Mission

Use communications tools to encourage people to visit, move or do business in Derby; enhance communications with Derby residents; and improve communications among City employees.

Goals

- Attract people to Derby by organizing and marketing the Derby Barbeque Festival, Parade of Homes, and Shop Derby.
- Encourage people to visit Derby by promoting Derby events organized by Community Marketing Partners.
- Engage and inform Derby residents by producing high-quality *Derby News* (inserted in water bills) and refreshing the content of the City and community websites, Channel 7, social media sites, and community LED signs.
- Keep City employees informed by producing the high-quality *City Scoop* monthly newsletter.

Budget Worksheet									
Community Marketing									
100.195.225		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	53,129	58,249	29,728	51,478	55,180	-12%	7%	\$30,000 paid out of Transient Guest Tax in 2015. 50% of Adm. Asst. moved from City Manager.
	Derby Schools (Salary & Benefits)	(38,808)	-	-	-	-	0%	0%	
5002	Overtime	-	-	-	-	-	0%	0%	
5004	Termination Fees	-	-	-	-	-	0%	0%	
5007	One Time Performance Pay	-	-	-	-	-	0%	0%	
5012	Longevity	-	-	-	270	270	0%	0%	
	Total Personnel	14,321	58,249	29,728	51,748	55,450	-11%	7%	
6002	Operating Supplies	2,983	2,009	2,000	2,000	2,000	0%	0%	
	Total Commodities	2,983	2,009	2,000	2,000	2,000	0%	0%	
7010	Printing	1,302	305	8,500	6,900	3,900	2162%	-43%	Print new Derby brochures in 2015. Realtor promotion in 2016.
7013	Advertising & Marketing	4,476	13,427	12,920	13,500	13,500	1%	0%	VisitWichita, Kansas Guide, Progress Ads.
7030	Travel	1,377	1,519	1,377	1,500	1,500	-1%	0%	
7041	Dues and Memberships	944	1,551	944	1,901	1,901	23%	0%	Add Membership in Wichita Area Realtor Association (\$350)
7050	Meetings/Seminars	107	1,198	400	1,638	1,638	37%	0%	Four online software classes for Adm Asst. in 2015 and 2016 (\$110 each)
7220	Professional Fees/Contracts	1,761	6,509	8,000	8,000	3,992	23%	-50%	New Derby Brochure design in 2015
	Total Contractual Service	9,967	24,509	32,141	33,439	26,431	36%	-21%	
	Community Marketing	27,271	84,767	63,869	87,187	83,881	3%	-4%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Community Marketing Director	50%	50%
Administrative Assistant	50%	50%

Budget Worksheet									
Community Marketing - Events									
100.195.065									
Line #	Line Item	2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	% Change 2015	% Change 2016	Explanation
4602	Sponsorship Donations - BBQ	23,500	12,603	15,000	13,500	15,000	7%	11%	
4400	Activity Receipts-BBQ	12,058	19,788	12,000	23,000	23,000	16%	0%	2015: Slight increase in vendor fee; Reduce discount for People's Choice competitors; Increase cost of beer and soda. 2016: Maintain these changes.
4404	Sponsorship Donations - Shop Derby	-	1,800	-	3,000	3,200	0%	7%	
4405	Activity Receipts- Shop Derby	-	950	-	3,000	3,200	100%	7%	
Total Revenues		35,558	35,141	27,000	42,500	44,400	12%	4%	
6002	Operating Supplies	3,115	2,730	3,500	2,730	2,730	0%	0%	
Total Commodities		3,115	2,730	3,500	2,730	2,730	0%	0%	
7010	Printing-BBQ	5,982	10,430	8,483	13,433	13,830	29%	3%	Signage + T-shirts + Awards + Posters Moved \$3,003 in '15 & \$3,030 in '16 for postcards from Public Info Budget - 7010.
7070	Printing-Shop Derby	-	1,346	-	1,500	1,750	100%	17%	Split 7010 into two line items (7010/7070)
7220	Professional Fees/Contracts	8,200	14,996	10,000	16,396	16,396	9%	0%	Add two face painters in '15 & '16. (\$700 each)
7242	Equipment Rental	3,000	7,297	6,000	7,000	7,000	-4%	0%	Tent rental doubled in '14 / Add two tents in '15 & '16
7071	Marketing-Shop Derby	-	7,548	-	7,000	7,000	100%	0%	Split 7013 into two line items (7013/7071)
7013	Marketing-BBQ	12,313	7,129	23,110	7,500	7,500	5%	0%	
7523	Public Events	19,034	20,096	19,000	20,000	20,000	0%	0%	Cash awards to competitors + Trash + Ice + KCBS Fees + \$2,000 to McConnell in 2013 and 2014.
Total Contractual Service		48,529	68,842	66,593	72,829	73,476	6%	1%	
Community Marketing - Events		51,644	71,572	70,093	75,559	76,206	6%	1%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Budget Worksheet									
Public Information									
100.100.040		2013	2014	2015	2015	2016	%Change	%Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
5001	Wages-Salary	54,040	55,935	57,864	92,424	85,135	65%	-8%	50% of Adm. Asst. moved from City Manager in 2015; Temp help June to Sept. 2015; extra pay period in 2016
5002	Overtime	-	-	-	-	-	0%	0%	
5007	One Time Performance Pay	-	-	-	-	-	0%	0%	
5012	Longevity	420	420	420	690	690	64%	0%	
5013	Lump Sum	300	-	-	-	-	0%	0%	
	Total Personnel	54,760	56,355	58,284	93,114	85,825	65%	-8%	
6002	Operating Supplies	3,207	1,707	3,500	3,000	3,000	76%	0%	Did not purchase speciality items in 2014. Planning for \$1,500 in purchases in 2015 and 2016.
6210	Software upgrades	-	-	600	360	800	100%	122%	Adobe Creative Cloud annual fee for two users in 2016.
	Total Commodities	3,207	1,707	4,100	3,360	3,800	97%	13%	
7010	Printing/Postage	4,610	7,373	15,660	9,603	7,509	30%	-22%	Line 7225 combined with 7010. 2015: 11 Derby News (\$6,600). Note: \$3,000 moved to BBQ budget for postcard. July Derby News and holiday postcard removed. 2016: 12 Derby News (\$7,509) Fourth of July postcard paid out of fireworks budget for '15 & '16.
7030	Travel Expense	780	338	780	550	650	63%	18%	KAPIO Quarterly Meetings (two in 2015, three in 2016); KAPIO Conference (Lawrence in 2015/Manhattan in 2016)
7041	Dues and Memberships	465	485	470	455	455	-6%	0%	KAPIO - Kansas Association of Public Information Officers (\$40); NAGW - National Association of Government Webmasters (\$100), PRSA - Public Relations Society of America (\$315)
7050	Meetings/Seminars	298	550	330	350	350	-36%	0%	KAPIO (\$160); PRSA (\$136); Derby Chamber Luncheons (\$48)
7220	Professional Fees/Contracts	11,477	12,074	13,362	13,362	15,762	11%	18%	2015 and 2016 (Swagit \$7,410/Civic Plus \$3,852); Postcard/newsletter design fees (\$1,500); Website design changes (\$600), Web Wizard training (\$2,400)
7225	Public Information Expense	44,000	4,639	-	-	-	-100%	0%	Transferred to line 7010 in 2015
	Total Contractual Service	61,629	25,459	30,602	24,320	24,726	-4%	2%	
	Public Information Division	119,596	83,521	92,986	120,794	114,351	45%	-5%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Public Information Officer	100%	100%
Administrative Assistant	50%	50%

Budget Worksheet									
Community Programs									
100.100.060		2013	2014	2015	2015	2016	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2015	2016	
4643	Holiday Light Donations	2,000	-	-	-	-	0%	0%	
Total Revenues		2,000	-	-	-	-	0%	0%	
7226	Art, Culture & Entertainment Grants	16,409	15,895	16,000	12,610	12,616	-21%	0%	
7227	Public Safety Education	8,724	8,631	13,898	10,358	10,503	20%	1%	
7243	Fireworks Display	5,042	12,880	11,981	12,705	12,708	-1%	0%	
7246	VFW/American Legion Independence Day Parade	500	500	768	650	650	30%	0%	
7523	Public Events	1,163	6,966	3,662	6,965	6,965	0%	0%	Arbor Day \$2,800, Tree Lighting \$4,000, Day of Service \$165 in 2015 and 2016
8724	Public Safety Equipment	56,018	28,783	8,500	34,000	20,000	18%	-41%	Fire equip. \$8,500 and Police equip. \$25,500 in 2015; Fire equip. \$7,000 and Police equip. \$13,000 in 2016
8273	Winter Light Displays	8,990	-	-	-	-	0%	0%	
8155	Park Sound System	6,989	-	-	-	-	0%	0%	
7066	Residential Marketing Campaign	11,277	5,400	5,500	-	5,400	-100%	100%	Purchase of airport display in 2016
Total Contractual		115,112	79,054	60,309	77,288	68,842	-2%	-11%	
Community Programs		115,112	79,054	60,309	77,288	68,842	-2%	-11%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Budget Worksheet									
Transient Guest Tax								Explanation	
100.190.245		2013	2014	2015	2015	2016			
Line#	Line Item	Actual	Actual	Budget	Revised	Budget	% Change 2015	% Change 2016	
4142	Transient Guest Tax Receipts	92,840	97,768	130,000	130,000	130,000	33%	0%	Rate increased in 2015
	Total Revenue	92,840	97,768	130,000	130,000	130,000	33%	0%	
5001	Wages - Salary	-	-	30,000	30,000	31,949	100%	6%	Community Marketing Director
	Total Personnel	-	-	30,000	30,000	31,949	100%	6%	
7723	Guest Tax Transfer- Derby Hotel	92,723	97,768	93,000	93,000	93,000	-5%	0%	
	Total Contractual Service	92,723	97,768	93,000	93,000	93,000	-5%	0%	
	Transient Guest Tax	92,723	97,768	123,000	123,000	124,949	26%	2%	
		2013 Actual	2014 Actual	2015 Budget	2015 Revised	2016 Budget	2015	2016	

Salary Splits	2015	2016
Community Marketing Director	50%	50%

Note: Some incidental guest tax revenues may result from rentals of 30 days or less at The Greens & The Fairways. Assumed 1%.

The 6% Transient Guest Tax was authorized by the City Council in 2007. Derby's first hotel, the Hampton Inn, opened in July 2009, and transient guest tax revenues have been collected since then. Under an incentive agreement with the developer, the City rebates transient guest taxes paid by guests of the Hampton Inn back to the hotel owner for a limited period of time. Beginning January 1, 2015, the City Council authorized a 8% Transient Guest Tax.

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Glossary of Terms

Accrual: An accounting method which reports income when earned and expenses when incurred as opposed to cash basis accounting which reports income when received and expenses when paid. In Derby, accrual is used for Proprietary Funds.

Activity: Distinguishable work performed by a component of government for the purpose of accomplishing a function for which the government is responsible.

Administrative: Pertaining to management and carrying out of laws and functions, as opposed to legislative and judicial.

Adopted Budget: The budget that is amended and approved by the City Council by the state-imposed August deadline. The adopted budget becomes effective January 1.

Ad Valorem Tax: A tax levied on the assessed value of real and personal property (also referred to as the property tax).

Agency and Trust Funds: Funds established to account for cash and other assets held by a municipality as agent or trustee. Such funds are not assets of the municipality, but through operation of law or by agreement the municipality is responsible for their accountability.

Allocation of Funds: To set aside funds for a specific purpose or program.

Amendment: A change or addition which alters the meaning or scope of an original document. Often these are laws or regulations; however, plans or specifications can also be amended.

Amortization: The gradual elimination of a liability in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.

Appraised Value: The market value of real property, personal property, and utilities as determined by the County Appraiser.

Appropriation: Expenditure authority approved by the governing body with specific limitations as to the amount, purpose, and time.

Assessed Value: The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate in Kansas is assessed at 11.5%.

Assessment: The value placed on an item of real or personal property for property tax purposes. The rate of tax times the value equals the amount of tax levied on the property. Also a special tax levied on property within a special assessment district.

Assets: Property owned by the City which has monetary value.

Audit: An examination of the financial activities of an agency and the report based on such examination.

Balanced Budget: When a government's planned total revenues (money that it takes in) equals its total outlays (spending) in a fiscal year.

Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond: Process for the long-term borrowing of funds. Derby uses bonds to finance large capital projects. Lenders, the purchasers of the bonds, are repaid the principal amount in annual installments and accrued interest semi-annually.

Budget: A plan of financial operations including an estimate of proposed expenditures for a given period and proposed means of funding those expenditures. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

Budget Adoption: A formal process by which the budget is approved by the governing body.

Budget Amendment: The legal means by which an adopted budget may be increased. The Budget may only be increased with revenues other than ad valorem taxes. The amendment process follows similar steps as budget adoption.

Budget Calendar: Schedule of key dates or milestones followed by City departments in the preparation, review, and administration of the budget.

Manager's Message: Opening section of the budget which provides the City Council and public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and recommendations of the City Manager.

Budget Publication: A legal step towards formal budget adoption. To meet legal requirements, the public must be notified of budget proposals via local print media.

Capital Expenditures: Funds used to acquire or improve long-term assets. The dollar value threshold for capital expenditures is \$1,000 for equipment and \$25,000 for buildings and structures.

Capital Improvement Plan (CIP): A five-year plan for expenditures which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, park facilities, and other infrastructure and public facilities.

Capital Outlay: Fixed assets which have a value of \$300 or more and have a useful economic lifetime of more than one year.

Capital Reserve Fund: Established to account for resources legally set aside for anticipated capital expenditures, including construction, purchase or replacement of or addition to municipal buildings, equipment, machinery, motor vehicles or other capital assets.

Carryover: Established funds have carryover listed as a revenue source. This indicates the balance of unspent funds brought forward from the end of one fiscal year to the beginning of the next. This practice follows principles of sound fiscal management.

Certification: A formal, written declaration that certain facts are true or valid.

Certificate of Participation (COP) Certificates of Participation are defined as lease financing agreements in the form of tax exempt securities similar to bonds.

City Manager: The chief executive officer of a municipality in the council-manager form of government.

City of the Second Class: Kansas statute provides for three classifications of cities based on population size. Classification of cities originally helped establish the powers and duties of each incorporated city; however, now all cities in Kansas have the same powers as a result of the Constitutional Home Rule Amendment passed in July 1961 (see also Home Rule). Though classifications have remained in statute and in municipal culture as a historical remnant, they serve as a general reference tool for the size of a city.

City of Derby

Comprehensive Plan: A land use policy statement of the governing body of a city consisting of maps and descriptive text covering objectives, principles and standards used to develop the plan. A comprehensive plan usually covers a ten-year period and must include a plan, scheme, or design for (at least) the following elements: land use, housing, capital facilities, utilities, natural resource lands and critical areas.

Commodities: Supplies required by the municipality in order to perform the services to its citizens.

Contractual Services: Costs of services provided by external entities.

Council: Elected officials of a city who set the general policies under which the city operates. In Derby, members are elected by ward in four wards. The Mayor is not a member of the City Council but along with the Council members forms the Governing Body.

Council President: The Council member elected by fellow members of the City Council to serve in the temporary absence of the Mayor.

Debt Service: Annual payments required to support debt issues including interest and principal.

Defeasance: The process to authorize retirement of bonds prior to the originally anticipated end date.

Department: A functionally similar group of city divisions, such as the Public Works Department which contains the divisions of Parks, Streets, Water, Wastewater, Stormwater, Fleet Management, Metal Fabrication, and Code Enforcement. The City's departments are headed by a single department director who reports directly to the City Manager.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (i.e., they depreciate) and must be replaced once the end of their useful life is reached.

Disbursement: The actual payout of money; expenditure.

Division: An organizational unit that is functionally unique in the delivery of services. A Division may contain one or more programs.

DRC: The Derby Recreation Commission. The DRC delivers recreational and wellness programs and operates the local recreation center, Oaklawn Activity Center, Rock River Rapids Aquatic Park, and sports leagues and tournaments. The DRC is governed by a board with members appointed by the school board and the City Council. Personnel and operating costs are paid through the school district's mill levy. The recreation center is owned by the City of Derby, and debt payment for that facility is paid in the form of rent from the DRC. Rock River Rapids also is owned by the City and operated by the DRC under a management agreement with the City.

Employee Benefits: Social Security, retirement, unemployment compensation, and health/life/dental insurance for eligible employees paid by the City of Derby through the payroll process.

Encumbrance: Moneys not yet paid out but which are dedicated to a specific expense for goods or services being received or already received.

Enterprise Fund: Governmental activities that can be operated most like a commercial business are referred to as enterprise activities and are accounted for in enterprise funds. Derby's enterprise activities include water, wastewater, and stormwater utilities. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

Equipment Reserve Fund: A five-year plan for expenditures which result in the acquisition of depreciable items of significant cost (i.e. major office equipment, information technology, etc.).

City of Derby

Expenditure: An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, court fines, and user charges.

Fiscal Year: Period used for accounting year. The City of Derby has a fiscal year of January 1 through December 31.

FTE: Abbreviation for Full Time Equivalent. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, an FTE is one full-time position filled for the entire year; however, in some instances an FTE may consist of several part-time positions.

Franchise: A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund: An independent fiscal and accounting entity for recording expenditures and revenues, comparable to an individual bank account. Funds are established for specific activities and are subject to special limitations.

Fund Balance: *See Carryover*

General Fund: The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond: A financial instrument giving borrowing power to a municipality, based upon pledging of taxing power to retire the debt and pay interest.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body: The elected officials of the City including the mayor plus Council members.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue fund, debt service fund, capital projects fund, and permanent funds.

Grant: A monetary contribution by a government or an organization to financially support a particular function or purpose.

Home Rule: The ability of cities to govern themselves independently from the state government. Cities must still abide by state laws. Kansas passed the Home Rule Amendment to the state constitution in 1961.

Interest: Fee charged by the lender to a borrower for use of borrowed money.

Investment Income: Interest earned on public funds being held until expended. Investments can only be made in instruments specified by state law.

K-15: Kansas Highway 15 is a major north/south arterial through Derby.

KDOT: Kansas Department of Transportation

Levy: A compulsory collection of monies or the imposition of taxes. The total amount of taxes, special assessments, or service charges imposed by a government to support governmental activities.

City of Derby

Line Item: The most detailed unit of budgetary expenditures listed in the City of Derby budget. Line items are tracked by four-digit object codes.

Mayor: Elected leader of the Governing Body tasked with building consensus among Council members, presiding over meetings of the Governing Body, assisting the City Council in setting goals and policies, serving as an ambassador and defender of the community, nominating persons to serve on boards and committees, and then appointing them after Council approval. Together, the Mayor and City Council form a policy-development team. The Mayor is the only member of the Governing Body who is elected at-large.

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 value. Also called Mill Levy.

Modified Accrual: An accounting method which reports revenues when they are subject to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. In Derby, modified accrual is used for all funds other than Proprietary Funds.

Motor Vehicle Tax: The County Appraiser is required to determine the value of motor vehicles and place them within statutorily prescribed classifications. The value of a motor vehicle is multiplied by the assessment rate of 20% to produce the tax value. The County Treasurer is required to collect the tax and distribute it among all taxing subdivisions including the City of Derby.

MSA: Abbreviation for a Metropolitan Statistical Area. A geographic unit comprised of one or more counties around a central city or urbanized area with 50,000 or more population. Contiguous counties are included if they have close social and economic links with the area's population nucleus. Also known as a standard metropolitan statistical area (SMSA).

Operating Budget: A one-year budget approved by the City Council that includes appropriations for direct services to the public including wages and benefits, materials and services, and equipment. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, and reserves.

Ordinance: An enforceable law or statute enacted by a city. See Resolution.

Performance Measure: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

Principal: The amount borrowed or the amount borrowed which remains unpaid.

Public Hearing: A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget. Kansas requires cities to hold at least two public hearings prior to the adoption of the budget.

Recommended Budget: City budget developed by the City Manager and submitted to the City Council for its deliberation.

Reserved Fund Balance: Those portions of fund balances that are not appropriable for expenditure or that are legally segregated for a specific future use.

Resolution: An act taken by a city governing body in a public meeting that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy. In counties, a resolution is more equivalent to a city ordinance.

Revenue: A source of income which finances governmental operations.

City of Derby

Revenue Bonds: Bonds issued by a municipality to be paid exclusively from the revenue derived from the operation of a utility. K.S.A. 10-1201.

SRO or School Resource Officer: A police officer assigned to a local school for drug and violence education and prevention.

Special Assessments: Charges assessed against property in a special district formed to pay for specific capital improvements such as streets, sewers, curbs, and gutters. While charges are normally assessed on the basis of the square footage of the lot, charges alternatively may be assessed against the value of the lot, or on the basis of both lot square footage and value.

Special District: A designated geographic area in which a tax is levied to pay for specific capital improvements such as streets, sewers, curbs and gutters.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Year: The calendar year in which ad valorem taxes are levied to finance the following calendar year budget. For example, taxes levied in 2015 finance the 2016 budget.

Tax Increment Financing: Tax increment financing (“TIF”) is a public financing tool used by cities to stimulate private sector development in blighted or underdeveloped areas.

Taxable Valuations: Valuations set upon real estate or other property by a government as the basis for levying taxes.

Vehicle Replacement Plan: A five-year plan for expenditures which result in the acquisition of vehicles.

16/20 Vehicle Tax: The State of Kansas collects tax on larger vehicles and distributes a portion to cities. The revenue is collected in the City’s general fund.

City of Derby

2016

Computation to Determine Limit for 2016

Amount of Levy

1. Total tax levy amount in 2015 budget		+ \$	<u>8,733,258</u>
2. Debt service levy in 2015 budget		- \$	<u>1,908,285</u>
3. Tax levy excluding debt service		\$	<u>6,824,973</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:		+	<u>2,190,452</u>
5. Increase in personal property for 2015:			
5a. Personal property 2015	+	<u>1,263,475</u>	
5b. Personal property 2014	-	<u>1,289,579</u>	
5c. Increase in personal property (5a minus 5b)		+	<u>0</u>
			(Use Only if > 0)
6. Valuation of annexed territory for 2015			
6a. Real estate	+	<u>377,885</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	-	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)		+	<u>377,885</u>
7. Valuation of property that has changed in use during 2015			<u>182,747</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			<u>2,751,084</u>
9. Total estimated valuation July 1, 2015	<u>189,400,000</u>		
10. Total valuation less valuation adjustment (9 minus 8)			<u>186,648,916</u>
11. Factor for increase (8 divided by 10)			<u>0.01474</u>
12. Amount of increase (11 times 3)		+ \$	<u>100,596</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$	<u>6,925,569</u>
14. Debt service levy in this 2016 budget			<u>1,496,996</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			<u>8,422,565</u>
16. Consumer Price Index for all urban consumers for calendar year 2014			<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$	<u>109,200</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$	<u>8,531,765</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2008-A	5/15/08	12/1/23	3.0-4.0	2,410,000	155,000	6/1 12/1	12/1	5,115	155,000	-	-
Series 2008-B	12/1/08	12/1/24	3.8-4.35	8,670,000	3,620,000	6/1 12/1	12/1	145,590	545,000	152,980	570,000
Series 2009-A	8/1/09	12/1/29	1.75-6.0	10,255,000	8,285,000	6/1 12/1	12/1	446,405	440,000	428,806	450,000
Series 2009-B	8/1/09	12/1/24	2.0-3.9	2,680,000	1,965,000	6/1 12/1	12/1	68,160	165,000	63,210	170,000
Series 2010-A	6/1/10	12/1/25	2.0-3.75	3,020,000	2,385,000	6/1 12/1	12/1	78,075	180,000	74,475	190,000
Series 2010-C	10/15/10	12/1/21	2.0-2.8	3,985,000	2,255,000	6/1 12/1	12/1	53,060	560,000	41,860	565,000
Series 2011-A	6/1/2011	12/1/31	2.0-4.0	9,650,000	7,740,000	6/1 12/1	12/1	187,862	1,270,000	162,462	835,000
Series 2012-A	3/15/2012	12/1/23	0.25-1.9	7,585,000	6,195,000	6/1 12/1	12/1	74,582	740,000	70,512	915,000
Series 2012-B	9/13/2012	12/1/32	1.0-02.75	3,165,000	2,805,000	6/1 12/1	12/1	53,963	185,000	52,113	190,000
Series 2013-A	5/9/2013	6/1/33	2.0-2.9	6,200,000	5,695,000	6/1 12/1	6/1 12/1	123,320	535,000	112,620	520,000
Series 2013-B	9/17/2013	12/1/2022	2.5-3.0	3,375,000	3,330,000	6/1 12/1	12/1	89,550	50,000	88,300	665,000
Series 2013-C	6/12/2014	12/1/2034	2.0-4.0	4,510,000	4,510,000	6/1 12/1	12/1	193,019	715,000	117,055	165,000
Series 2014-A	12/15/2014	12/1/2021	1.5-2.25	3,300,000	3,300,000	6/1 12/1	12/1	55,216	740,000	46,350	760,000
Series 2014-B	12/15/2014	12/1/2024	1.5-2.5	5,380,000	5,380,000	6/1 12/1	12/1	103,969	320,000	103,375	520,000
Series 2015-A	4/1/2015	12/1/2024	1.45-2.5	3,165,000		6/1 12/1	12/1	47,868	45,000	71,150	25,000
Series 2015-B	4/1/2015	12/1/2024	1.5-2.5	1,725,000		6/1 12/1	12/1	22,867	170,000	31,750	160,000
Total G.O. Bonds					57,620,000			1,748,621	6,815,000	1,617,018	6,700,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Temp Note Series 2013-1	9/17/2013	12/15/2015	0.90	4,630,000	4,630,000	6/15 12/15	12/15	41,670	4,630,000		
Temp Note Series 2014-1	12/15/2014	12/1/2017	1.45	3,885,000		6/15 12/15	12/17	54,142		56,332	
Total Other					4,630,000			95,812	4,630,000	56,332	0
Total Indebtedness					62,250,000			1,844,433	11,445,000	1,673,350	6,700,000

City of Derby

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,003,797	906,555	1,007,405
Receipts:			
Ad Valorem Tax	1,404,132	1,908,285	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,991	55,000	55,000
Motor Vehicle Tax	187,061	187,569	250,917
Recreational Vehicle Tax	1,574	1,478	2,115
16/20M Vehicle Tax	482	341	302
Commercial Vehicle Tax	1,053	1,148	1,475
Watercraft Tax		646	1,148
Rental Car Excise Tax	2,593	3,000	3,000
Special Assessments	4,273,558	4,086,127	3,997,576
Recreation Commission Rent	279,320	285,820	282,020
Grant Reimbursement	105,128	104,998	97,946
Transfers In	359,000	355,750	350,600
Interest on Idle Funds	6,473	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,637,365	6,995,162	5,047,099
Resources Available:	7,641,162	7,901,717	6,054,504
Expenditures:			
G.O. Bond Principal	5,239,226	5,490,476	5,174,759
G.O. Bond Interest	1,495,381	1,403,836	1,254,466
Reserve			1,092,922
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,734,607	6,894,312	7,522,147
Unencumbered Cash Balance Dec 31	906,555	1,007,405	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	7,408,070	7,626,450	7,522,147
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	7,522,147
		Tax Required	1,467,643
Delinquent Comp Rate:	2.0%		29,353
Amount of 2015 Ad Valorem Tax			1,496,996

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	25,414	25,714	27,261
Receipts:			
Ad Valorem Tax	741,682	758,430	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,034	9,000	9,180
Motor Vehicle Tax	101,047	99,086	101,719
Recreational Vehicle Tax	854	781	857
16/20M Vehicle Tax	207	180	122
Commercial Vehicle Tax	573	137	598
Watercraft Tax	0	487	497
Rental Car Excise Tax	1,410	1,456	1,485
Other Revenue	23		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	853,830	869,557	114,458
Resources Available:	879,244	895,271	141,719
Expenditures:			
Personnel	522,530	513,010	590,975
Contractual	287,000	300,000	267,215
Transfers Out	44,000	55,000	56,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	853,530	868,010	914,190
Unencumbered Cash Balance Dec 31	25,714	27,261	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	877,725	914,590	914,190
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	914,190
		Tax Required	772,471
Delinquent Comp Rate:	2.0%		15,449
Amount of 2015 Ad Valorem Tax			787,920

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City of Derby

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	1,249	1,712	4,618
Receipts:			
Ad Valorem Tax	81,145	83,340	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	868	950	969
Motor Vehicle Tax	10,924	10,840	11,177
Recreational Vehicle Tax	92	85	94
16/20M Vehicle Tax	22	20	13
Commercial Vehicle Tax	62	137	66
Watercraft Tax		487	497
Rental Car Excise Tax	152	131	134
Transfer from Library Fund	44,000	55,000	56,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	137,265	150,990	68,950
Resources Available:	138,514	152,702	73,568
Expenditures:			
Personnel	136,802	148,084	158,020
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	136,802	148,084	158,020
Unencumbered Cash Balance Dec 31	1,712	4,618	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	137,035	157,275	158,020
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			158,020
Tax Required			84,452
Delinquent Comp Rate: 2.0%			1,689
Amount of 2015 Ad Valorem Tax			86,141

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2015 Ad Valorem Tax			0

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	715,225	754,494	435,336
Receipts:			
State of Kansas Gas Tax	595,245	601,198	607,210
County Transfers Gas	258,886	261,474	264,089
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	854,131	862,672	871,299
Resources Available:	1,569,356	1,617,166	1,306,635
Expenditures:			
Capital Outlay	814,862	1,107,255	1,306,635
Transfer to Capital Projects Fund		74,575	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	814,862	1,181,830	1,306,635
Unencumbered Cash Balance Dec 31	754,494	435,336	0
2014/2015/2016 Budget Authority Amount:	1,491,722	1,243,798	1,306,635

Adopted Budget

Special Park and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	103,642	140,473	12,473
Receipts:			
Special Alcohol Tax	57,998	58,000	59,740
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,998	58,000	59,740
Resources Available:	161,640	198,473	72,213
Expenditures:			
Capital Outlay	21,167	186,000	72,213
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,167	186,000	72,213
Unencumbered Cash Balance Dec 31	140,473	12,473	0
2014/2015/2016 Budget Authority Amount:	142,283	157,522	72,213

See Tab C

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Drug and Alcohol	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	112,108	126,692	82,123
Receipts:			
Special Alcohol Tax	57,997	58,000	58,580
Reimbursements	17,569		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	75,566	58,000	58,580
Resources Available:	187,674	184,692	140,703
Expenditures:			
DARE	40,982	46,275	46,275
Treatment Programs	20,000	20,000	20,000
Capital Equipment	0	36,294	42,000
Special Fund Expenditures			32,428
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,982	102,569	140,703
Unencumbered Cash Balance Dec 31	126,692	82,123	0
2014/2015/2016 Budget Authority Amount:	152,396	158,963	140,703

Adopted Budget

Wastewater	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,337,477	2,826,404	2,706,017
Receipts:			
Charges for Services	2,762,944	2,793,207	2,821,049
Connection Fees	26,260	26,250	27,000
ARRA Reimbursement	44,672	46,602	44,764
Other Revenue	2,630	3,000	3,000
Interest on Idle Funds	7	7	7
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,836,513	2,869,066	2,895,820
Resources Available:	5,173,990	5,695,470	5,601,837
Expenditures:			
Personnel	721,372	761,532	817,911
Commodities	92,842	97,367	97,955
Contractual	487,601	561,050	547,529
Capital	267,076	857,408	975,000
Debt Service	419,695	356,346	354,846
Transfer to Bond & Interest	359,000	355,750	350,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,347,586	2,989,453	3,143,841
Unencumbered Cash Balance Dec 31	2,826,404	2,706,017	2,457,996
2014/2015/2016 Budget Authority Amount:	3,338,971	3,575,138	3,143,841

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Aquatic Park Sales Tax			
Unencumbered Cash Balance Jan 1	1,930,792	1,698,482	1,441,782
Receipts:			
Annual Revenue - DRC	130,727	130,000	130,000
Concession	17,210	16,000	16,000
Sponsorships	8,750	6,500	7,000
Interest on Idle Funds	1,933	2,100	2,200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	158,620	154,600	155,200
Resources Available:	2,089,412	1,853,082	1,596,982
Expenditures:			
Contractual	336,897	339,300	345,114
Capital Outlay	54,033	70,000	75,000
Sponsorship Expenses		2,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	390,930	411,300	420,114
Unencumbered Cash Balance Dec 31	1,698,482	1,441,782	1,176,868
2014/2015/2016 Budget Authority Amount:	404,995	411,376	420,114

Adopted Budget

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Water System Bond 2004-A			
Unencumbered Cash Balance Jan 1	1,874,492	2,122,793	1,783,489
Receipts:			
Dividends	955,201	970,000	1,100,000
Operating Expense Reimbursements	788,177	861,942	874,674
Interest on Idle Funds	2,803	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,746,181	1,833,942	1,976,674
Resources Available:	3,620,673	3,956,735	3,760,163
Expenditures:			
Personnel	534,358	554,310	592,604
Commodities	33,983	35,017	36,208
Contractual	248,890	327,734	311,152
Debt Service	678,274	817,266	809,770
Capital Projects	2,375	421,500	1,115,000
Transfer to Capital Projects Fund		17,419	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,497,880	2,173,246	2,864,734
Unencumbered Cash Balance Dec 31	2,122,793	1,783,489	895,429
2014/2015/2016 Budget Authority Amount:	2,593,888	2,624,910	2,864,734

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Library Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,824,226	825,465	426,920
Receipts:			
City Library Sales Tax	2,197,520		
Interest on Idle Funds	5,091		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,202,611	0	0
Resources Available:	6,026,837	825,465	426,920
Expenditures:			
Personnel	194,380	202,450	216,235
Commodities	2,282	5,400	5,400
Contractual	156,441	165,695	174,273
Debt Service	4,636,808		
Capital Outlay	35,989	25,000	31,012
Transfer to the General Fund	175,472		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,201,372	398,545	426,920
Unencumbered Cash Balance Dec 31	825,465	426,920	0
2014/2015/2016 Budget Authority Amount:	5,568,188	361,665	426,920

See Tab C

Adopted Budget

Senior Services Advisory Board	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	15,420	13,564	7,764
Receipts:			
Board Contributions	7,664	7,700	7,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,664	7,700	7,700
Resources Available:	23,084	21,264	15,464
Expenditures:			
Board Expenditures	9,520	8,500	8,500
Special Fund Expenditures		5,000	6,964
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,520	13,500	15,464
Unencumbered Cash Balance Dec 31	13,564	7,764	0
2014/2015/2016 Budget Authority Amount:	13,000	13,500	15,464

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Self-Insurance	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	317,949	606,167	661,774
Receipts:			
Employee Premiums	322,750	346,125	363,430
Employer Premiums	1,616,117	2,037,125	2,138,982
Reimbursements	39,606	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,978,473	2,383,250	2,502,412
Resources Available:	2,296,422	2,989,417	3,164,186
Expenditures:			
Fixed Costs - Health	328,358	308,829	324,270
Fixed Costs - Dental	10,368	10,920	11,466
Estimated Claims - Health	1,233,797	1,858,254	1,951,167
Estimated Claims - Dental	117,732	149,640	157,122
Reserve for Claims			720,161
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,690,255	2,327,643	3,164,186
Unencumbered Cash Balance Dec 31	606,167	661,774	0
2014/2015/2016 Budget Authority Amount:	2,029,100	2,937,137	3,164,186

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater Utility Fund	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	291,297	646,372	621,433
Receipts:			
User Fees	527,857	523,000	524,000
Interest on Idle Funds		500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	527,857	523,500	524,500
Resources Available:	819,154	1,169,872	1,145,933
Expenditures:			
Personnel	100,461	109,481	117,521
Commodities	5,566	3,225	3,581
Contractual	21,893	24,483	23,880
Capital	44,862	411,250	1,000,951
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	172,782	548,439	1,145,933
Unencumbered Cash Balance Dec 31	646,372	621,433	0
2014/2015/2016 Budget Authority Amount:	547,814	850,843	1,145,933

City of Derby

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Derby Difference Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	5,395,701	996,266
Receipts:			
City Sales Tax		2,274,434	2,354,039
Bond Proceeds	5,395,701	1,725,000	
Reimbursement			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,395,701	3,999,434	2,354,039
Resources Available:	5,395,701	9,395,135	3,350,305
Expenditures:			
Personnel		371,230	471,358
Commodities		28,445	9,058
Contractual		61,221	5,031
Capital Outlay		7,321,138	540,000
Debt Service		616,835	815,125
Transfer to CIP Reserve			517,392
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	8,398,869	2,357,964
Unencumbered Cash Balance Dec 31	5,395,701	996,266	992,341
2014/2015/2016 Budget Authority Amount:	0	7,937,369	2,357,964

See Tab C

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

2015

**Amended
Certificate
For Calendar Year 2015**

To the Clerk of Sedgwick, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Derby
certify that: (1) the hearing mentioned in the attached publication was held;(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

Table of Contents:		Page No.	2015 Amended Budget		
			Amount of 2014 Tax that was Levied	Adopted 2015 Expenditures	Proposed Amended 2015 Expenditures
Fund	K.S.A.				
Special Park & Recreation		2		157,522	186,000
Library Sales Tax		3		361,665	398,545
Derby Difference Sales Tax		4		7,937,369	8,398,869
Totals		xxxxxxx	0	8,456,556	8,983,414
Summary of Amendments		5			

Attested date: 8/11/15

Karen Friend
City Clerk

Assisted by:

Address:

Email:

Thomas Kayne

Cliff B

Pandy White

Chris Brown

Thomas Kil

Vandam H. Ann

Mark A. Smith
Governing Body

2015

**Notice of Budget Hearing for Amending the
2015 Budget**

The governing body of
City of Derby

will meet on the day of August 11, 2015 at 6:30 p.m. at 611 Mulberry for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at Derby City Hall and will be available at this hearing.

Summary of Amendments

Fund	2015 Adopted Budget			2015 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Special Park & Recreation			157,522	186,000
Library Sales Tax			361,665	398,545
Derby Difference Sales Tax			7,937,369	8,398,869
			0	0
			0	0
			0	0

Jean Epperson
Official Title: Director of Finance