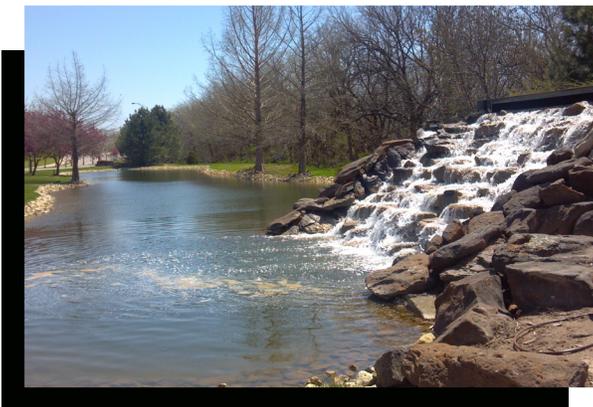
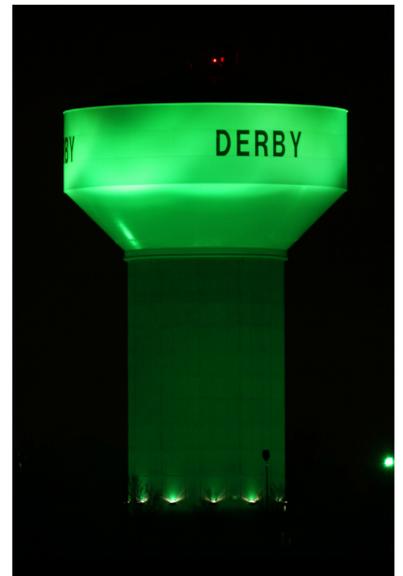


City of Derby 2014 Approved Budget



August 13, 2013



August 30, 2013

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

Enclosed is the Fiscal Year 2014 Approved Budget, the eighth budget I have had the privilege of developing as your city manager. Through the leadership of the governing body, the constructive input of citizens, and the diligence of staff, we have crafted a prudent financial plan that reflects the vision and values of the people of Derby.

The 2014 budget includes a provision to maintain the mill levy at 47.153 mills. The mill levy is the rate at which real and personal property are taxed to provide municipal services.

Expenditure levels center on investing in our infrastructure, especially reinvestment in the older areas of the City with street, drainage, and water line projects, as well as positioning the staffing level so the organization can meet the public safety and other needs of our growing population of 22,943. The total budget for all funds, not including reserves, transfers, and debt proceeds is \$36,944,244, which is a 4.9% increase from revised 2013 expenditures of \$35,222,363.

Looking forward, the most significant challenge is constructing Rock Road and other infrastructure for the new Derby North Middle School to open in Fall 2015. To meet this challenge, the budget had to be re-worked including re-prioritizing other projects.

As required by law and sound fiscal management, this budget was approved and submitted to the Sedgwick County Clerk prior to August 25, 2013. Please contact me with questions at your convenience.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Kathleen B. Sexton', is written over a white background.

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, 2013

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

Derby
City Council
2013-2014



Ward I:
Darrell Downing
Randy White



Mayor Dion Avello



Ward II:
Vaughn Nun
Jim Craig



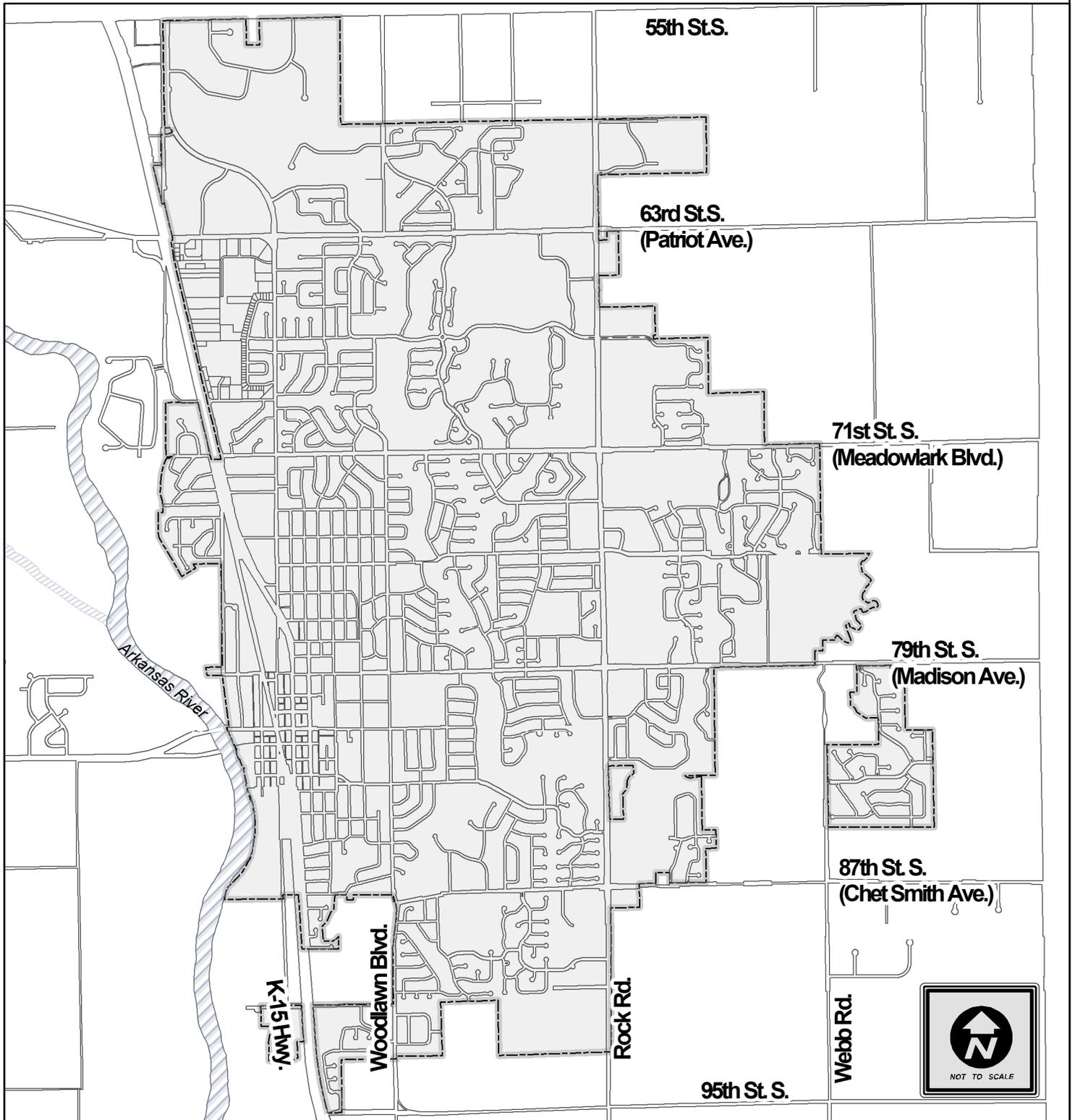
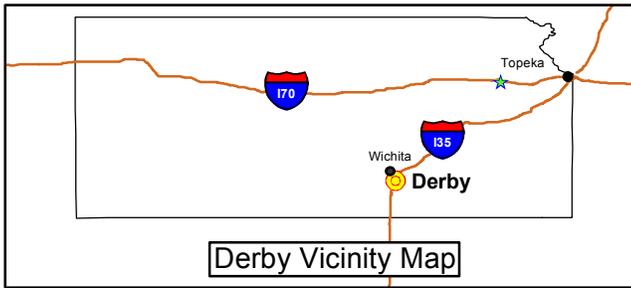
Ward III:
Cheryl Bannon
Chuck Warren



Ward IV:
Tom Haynes
Mark Staats



City Staff:
Kathy Sexton, City Manager
Jean Epperson, Director of Finance
Nicole Alvarado Bailey, Budget Analyst



CITY OF DERBY

SEDGWICK COUNTY, KANSAS

Date: 7/1/2013

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; it is the framework for how the City will allocate its resources to assure continuing excellence in the community's quality of life.

The enclosed budget for fiscal year 2014 was developed by staff with input from the governing body as informed by the public. It includes departmental operating budgets, a five-year (2014-2018) Capital Improvement Plan (CIP), Financial Plan, Vehicle Replacement Plan, and Equipment Replacement Plan, and a ten-year Pavement Management Plan.

Overview of the 2014 Budget

The 2014 budget fulfills our 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; however, the recession continues to pressure the City's revenue sources. This budget invests in the infrastructure, people, and equipment necessary to meet the needs of an expanding, maturing community. This is the ninth year in a row that the City will maintain or lower the mill levy.

The operating budget for all funds, not including reserves, fund transfers and bond proceeds, is \$36,944,244 which is an increase of \$1,721,881 (4.9%) from the revised 2013 expenditures of \$35,222,363.

Capital Improvement Plan (CIP)

In 2013 and 2014, the City will make major investments in improving infrastructure to accommodate maturing neighborhoods and to prepare for construction of a new middle school on North Rock Road. The CIP is budgeted for \$8,507,750 in 2013 and \$8,300,500 in 2014.

The CIP can be best characterized as "realistic." The 2014 CIP balances the needs of the growing community while maintaining the infrastructure and resources 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 included in the 2014 CIP:

Stormwater Management

- Woodland Valley Construction: \$180,000

Facilities

- City Fiber Optic Connections between Facilities: \$700,000

Streets/Intersections

- Rock Road (Patriot to North Middle School) Construction: \$2,073,000
- Nelson Drive at Patriot Construction: \$1,200,000

- Street Reconstruction: \$535,000

Wastewater

- Collection System Improvements: \$300,000
- Digester Capacity Enhancement Design: \$200,000

Water System

- English Street Water Line Design and Construction: \$50,000

Major improvements anticipated in years 2015-2018 of the CIP include:

- Significant development of new parks, including Madison Avenue Central Park, Warren Riverview Park, and a new ball fields complex.
- Improve Nelson Drive intersection at Meadowlark.
- Upgrade Wastewater Treatment Plant for Nutrient Removal.
- Widen & Reconstruct Madison Avenue East (Derby High School east to High Park).

Staffing Changes

The 2013 budget was approved by the Council with 165 full-time and 23 part-time positions. Since then, the Council approved a mid-year change at the Police Department which resulted in a net increase of one part-time position. The 2014 Budget includes 166 full-time and 24 part-time positions. The only change to staff is to add one full-time water operator position to accommodate the growing needs of the water division.

Vehicle and Equipment Replacement Plans

The City annually develops a vehicle replacement plan and an equipment replacement plan. The 2014 vehicle replacement plan totals \$447,548. The equipment replacement plan is targeted for \$245,967 in 2014 to accommodate the maintenance cycle and to meet growing needs. The plan includes:

- Derby Dash Replacement – \$69,048
- Public Works Dump Truck – \$120,000
- Four Police Patrol Vehicles - \$122,000

Revenue Projections for 2014

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 2014 budget.

Sound financial footing was maintained throughout 2011, 2012, and into 2013 with a balanced plan of conservative revenue estimates and measured expenditure requests. Heading into 2014, the City is in a strong financial position. During late 2012 and early 2013, finance staff developed a five-year projection for revenues and expenditures. Although based on multiple assumptions, this projection guided staff in balancing the 2014 budget while also poising 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 April 2013. The City has

also earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past eight years, as well as the Excellence in Financial Reporting Award for the 2008-2011 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 by 2.5% in both 2013 and 2014 as the Wichita metro area 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 no change in the mill levy of 47.153 mills. At this rate, the City will receive \$8,520,549 in property taxes in 2014.

Diversifying Revenue Sources

Going forward, the City will continue to explore alternative revenue sources to relieve pressure on the property tax and to ensure revenue to sustain core city services. With the loss of Machinery & Equipment (M&E) property tax revenue from the state in 2010, diversifying revenue streams has become even more important in the years ahead to maintain our strong financial position.

Both 2013 and 2014 Budgets include a Stormwater Utility with a \$3/month fee per residential lot and fees for non-residential lots calculated based on their impervious surface. The Stormwater Utility addresses increasing demands for drainage improvements, stream maintenance, and flood control.

Summary

This budget provides resources for the City to accomplish our mission while also adhering to the strong tradition of sustainable fiscal policy and financial management. City staff will diligently monitor revenues and if needed, reduce expenditures mid-year as conditions warrant. In 2014, I expect the region to see greater signs of recovery. Through our shared commitment to excellence in providing public services, the City of Derby has positioned itself well for 2014 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 unit 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 all City operations and processes are reviewed in a comprehensive manner. The City 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, throughout all levels, the budget is a *communications tool*. It is one of the means that the City uses to explain the various demands, needs, constraints, resources, and opportunities it faces. It communicates the choices made and the direction in which the City is headed.

As readers review the information in this document, they will see elements of each of these aspects of a budget.

Making Sense of the Budget

The City of Derby's budget document is divided into 16 tabbed sections as summarized below. This structure gives you insight into the structure of the organization. Through the City's departments and programs, 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 part in a service being provided to the community.

A detailed explanation of each section follows, as do departmental budgets.

Manager's Message

This section contains the budget transmittal letter and budget highlights from the City Manager. It includes 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 a Basis of Budgeting & Accounting. A Citywide organization chart orienting the reader to the structure and staffing behind City programs and services is also included.

Financial Management

The Financial Management section is designed to give the reader a view of the entire City budget. This section contains summary charts and information to provide a one-stop picture 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. The City uses the forecast 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 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, (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 2013 and 2014, plus projections of capital needs over the following four years. Essentially, out-years of the CIP provide a roadmap to guide the City in planning major 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 CIP allows the community, through its City Council, to take a critical look at itself and identify what is good, what could be improved, what might be needed in the future, and what opportunities might exist. Without this comprehensive approach, consideration and approval of capital improvements results in short-range, uncoordinated decision making. 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 the Derby Public Schools and the Derby Recreation Commission.

Department Summaries

The City's operating budget is organized by major program areas: Public Works, Engineering & Planning, Fire, 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, Metal Fabrication, Code Enforcement, Stormwater, Wastewater and Water divisions. The Pavement Management Plan, which is a 10-year plan to enhance the maintenance of streets using a reclamite application and an eventual milling and overlay process to extend the life of the asphalt pavement, is also included in this section.

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 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, and Utility Services 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. On January 1, 2010, the half-cent library sales tax (voter-approved) became effective upon sunset of the aquatic park tax. As of 2010, many

operating costs of the new facility are paid out of the library sales tax fund. The sales tax is set to expire in 2017.

Finance Department

This section includes budget appropriations and explanatory material for Accounting, Debt Management, and Tort Liability.

Administration

This section includes budget appropriations and explanatory material for the City Manager's Office, the Officials Division (Mayor and City Council), Human Resources, Public Information, Municipal Court, Economic Development, City Attorney, Community Marketing, and Senior Services divisions. Also included are the Community Programs budget, Transient Guest Tax and the Special Alcohol Fund.

Vehicle Replacement Plan

The Vehicle Replacement Plan provides information about the City's purchase and replacement schedule for City vehicles. 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 in its own schedule to allow for optimal stewardship.

Equipment Replacement Plan

The Equipment Replacement Plan section provides information about the City's purchase schedule for software, hardware, & various types of equipment. The Plan anticipates depreciation of City resources and minor 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 the final valuations. 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 community in the Metropolitan Statistical Area (MSA) with an estimated population of 22,943. 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, officially incorporated in 1871, and renamed Derby in 1956, Derby's rapid 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 6,155 acres.

The last 30 years in particular have been a period of meteoric growth for Derby. From 1982 until 2012, Derby more than doubled in population from approximately 10,500 to 22,943. Of the 20 largest cities in Kansas, Derby is the third fastest growing. All the while, growth was 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 22,943 residents, Derby boasts a median family income of \$75,260 and an average home value of \$143,900.

On average, a Derby household is made up of approximately 3 people (3.01). Nearly 39% of households have children under the age of 18. Meanwhile, almost 20% 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 511 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, Cessna Aircraft, and Hawker Beechcraft provide jobs for a significant portion of the community's residents, as does Derby Public Schools.

In October 2008, a new shopping center known as Derby Marketplace opened featuring anchor retailers Target and Dillon's Marketplace, along with Petco, Hibbett Sports, Maurice's, Dress Barn, and other retailers and providers of various services. With nearly 600,000 square feet of retail space available, the Derby Marketplace will continue building as leases are signed with restaurants and additional retail shops. This growth resulted in increased City-wide sales tax revenue, which is devoted to the library currently, and increased property tax revenue, which helps fund most other City services. In 2009, Hampton Inn opened in Derby, and future commercial development is expected along Rock Road, Patriot, and K-15 Highway, as well as in the Derby Business Park and the new Derby Corporate Park.

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 live, work, and play. In addition, its outstanding school system, community amenities, extensive park and bike paths system, City services, 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 and 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 603-foot long lazy river, 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 additional ramps, stairs and rails.

Derby is known for its lush, green landscape. Derby offers 31 beautifully landscaped 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 annual National Bar-be-que Derby, which draws competitors from around the Midwest.

In addition to the parks system, Derby's extensive 25-mile pedestrian and bike path system rivals any other in the state.

Public transportation became easier in 2008 with the Derby Dash. For a small fee, the Derby Dash provides residents curb to curb bus transportation to wherever they want to go within the city limits. The bus is fully accessible, inexpensive and easy to use. Derby Senior Services is the dispatching agent for the Derby Dash.

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 176 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

Economic Development

Emergency Management

Fire & Rescue

Street Maintenance

Municipal Court

Parks & Forestry

Water & Sewer

Professional City Management

Public Information

Community Marketing

Public Transportation (Derby Dash)

Entertainment & Festivals

Senior Center

Geographic Information

Stormwater Management

Planning & Zoning

Police

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. Its management and oversight have 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 City Clerk/Finance Director fulfills the Secretary/Treasurer function.

Community Statistical Overview

Derby Population (2012 American Community Survey): 22,943

2013 Assessed Valuation: \$180,700,000 (estimate)
(.2% decrease from 2013)

2013 Taxation Profile

Total Property Tax Rate:	138.445 mills
City:	47.153 mills
Sedgwick County:	30.947 mills
USD 260 Derby Schools:	59.305 mills
State:	1.500 mills
El Paso Cemetery:	1.040 mills

Total Sales Tax Rate:	7.65%
State:	6.15%
County:	1.0%
City:	0.5%

2013 Ad Valorem Tax Levies for Surrounding Cities
 Levies for 2013 Budgets

Total Levy Within City

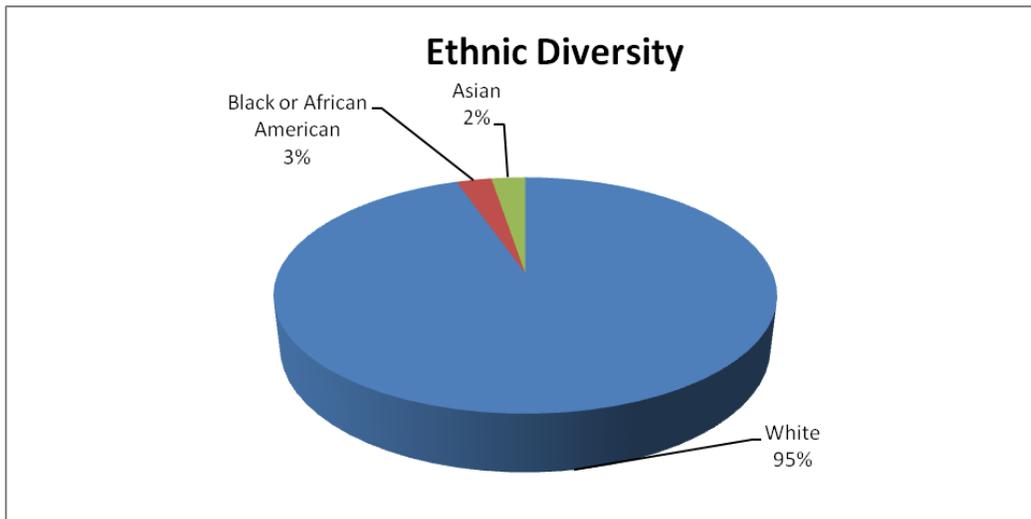
Winfield	178
Hutchinson	172
Haysville	160
Andover	159
Augusta	157
Cheney	155
Bel Aire	153
Maize	153
Eastborough	151
Valley Center	150
Goddard	147
Park City	146
Newton	144
Derby	138
Mulvane	131
Wichita	120

Total City Levy

Eastborough	62
Cheney	58
Winfield	55
Valley Center	53
Haysville	48
Derby	47
Mulvane	46
Bel Aire	46
Newton	45
Maize	42
Hutchinson	41
Augusta	41
Park City	39
Andover	38
Wichita	32
Goddard	28

Resident Profile

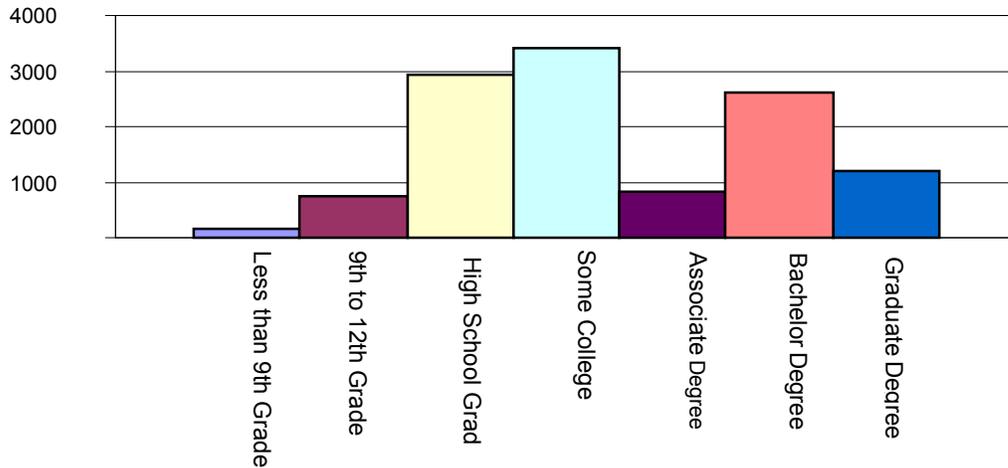
Median Age (2011 Census): 36.6 years
 Median Family Income: \$75,260



Housing in Derby

Average Home Value (2012): \$143,900
 Average New Home Value (2012): \$160,000
 Housing Units (2012): 8,595

Educational Attainment



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

Middle Schools: 3
 Public (1)
 Private (2)

High Schools: 1
 Public (1)

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

Business & Industry

Number of Businesses: 511

Sedgwick County Unemployment: 6.1% (April 2013, 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 Target Corporation
- 6 Kansas Gas & Electric - A Westar Energy Co.
- 7 Fairways at Derby, LP
- 8 Lowes Home Centers Inc.
- 9 Kohls
- 10 Kansas Gas Service - A Division of Oneok

Top 10 Largest Employers

<i>Employers</i>	<i>Product/Service</i>	<i>All Employees (FTE)</i>
USD #260	Education	993
Wal-Mart	Retail	316
Dillons	Retail	225
City of Derby	Government	175
Wal-Mart Financial Services	Retail Support	145
Lowe’s Home Improvement	Retail	120
Derby Health & Rehabilitation, LLC	Healthcare	99
Derby Recreation Commission	Recreation/Fitness	92
Westview Manor	Skilled Nursing	70
Kohl’s	Retail	60

Transportation

Railway Service: Burlington Northern Santa Fe (BNSF)

Air Service: Mid-Continent Airport (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 2012 – March 2013

The Finance Department evaluates projections for non-tax revenues to be received in 2013. 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 2013

Early in the year, the governing body reviews the strategic plans of several key departments. It also convenes its strategic planning session to establish immediate and long-term goals. Those goals inform the project priorities for departments and influence where resources are allocated during the budget process.

Departmental Operating Budget Requests

April 2013

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

Long-term Planning

April 2013

Departments prepare prioritized 5-year capital, vehicle and equipment plans. Departments also submit recommendations to amend the existing 2013 CIP, Vehicle

Replacement, and Equipment Replacement Plans, if necessary. Public Works and Engineering staff updated the ten-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.

Department Meetings**May 2013**

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 2013**

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 2013**

Citizens can view various preliminary budget documents online at www.derbyweb.com. Once the Manager's Recommended Budget is presented in July, it is posted online and accessible to the public. 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 2013**

The City Manager presents the Council with her recommended 2014 budget and 2014 – 2018 Capital Improvement Plan.

Derby Planning Commission Review**July 2013**

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

Public Hearing and Final Adoption of 2014 Budget**August 2013**

A Public Hearing is held during a council meeting during which citizens may comment. The Council votes on approval of the 2014 Budget and 2014-2018 Capital Improvement Plan.

From Dreams to Dollars: Public Involvement in the Budget Process**Linking the Budget with the Strategic Plan**

Throughout 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 2014 budget process. Each year, the City Council meets in a retreat setting to review and update its plan.

The key characteristics of a budget are 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 in order for Vision 2016 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 2012, a new winter festival "December in Derby" began.

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 & Urban Forestry 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 be re-developed as a park with significant event space.

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 independent senior living options.

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.

These six goals captured the heart of Derby's service delivery and continue to influence the budgeting process.

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.

How do these goals relate to the planning process for the budget?

City staff took each of the six goals along with the four financial management goals and developed concept papers that fleshed out the goal's implementation and tied preliminary costs to them. Expenses required to implement these goals were then provided in various departmental budgets.

Which other planning processes relate to the budget process?

The Capital Improvement Plan (CIP) is a long-term plan for purchases of land, improvements to existing facilities, and construction of streets, sewers, storm drains, park facilities, and other infrastructure and public facilities. This plan is a separate document from the annual budget although it is maintained along with the annual budget cycle. An update of the CIP is presented to the City Council budget requests in June. CIP information is included in the budget document to demonstrate effects on the budget from projects and purchases.

The Operating Budget is directly affected by approval of the Capital Improvement Plan. The Operating Budget must absorb the debt service costs of all bond issues related to the Capital Improvement Plan plus the operating and maintenance costs for each new facility or improvement. Generally, these increased costs for personnel services and contractual services must be borne by property tax revenue, with the exception of wastewater improvement costs which are borne by sewer revenue and water improvements which are borne by water revenue.

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 2013, the City's ratio is 20.59%.
- Rapid amortization of total debt (all general obligation and revenue bonds) with the objective of at least 60% over 10 years. Currently, in 2013, the City's rate is 81.8%.

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 2014 budget is just over 25%.

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. In addition, 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.

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:



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 16 priorities as set by quarterly approval from the City Council. The City Manager gives the Council a quarterly progress report, and the Council affirms the content and the ordering of the items. Department directors incorporate the cost of achieving these goals into their annual budgets.

City Council priorities, as updated June 25, 2013:

1. Inform the public about the Derby Difference Sales Tax election in October
2. Implement the Tax Increment Financing District Project Plan (Patriot and Nelson Drive)
3. Overhaul both websites
4. Implement concealed carry in public buildings law
5. Madison Avenue Central Park & Warren Riverview Park Development
6. Plan for services to seniors
7. West End Redevelopment
8. Research and develop plan to prohibit animal waste in neighbor's yard
9. Create Business Center @ Derby Public Library
10. Consider enhancing the City's involvement with the Derby Historical Museum
11. Quad Cities Area Planning
12. Develop land acquisition plan to meet future City needs
13. Comprehensive Plan – Implementation Actions

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

1. Update water contract with Wichita to coincide with drought measures
2. If Stage 1 Water Watch is declared by the Council, implement
3. Marketing of water assets

Performance Measures

In 2007, the City of Derby received a grant from the National Center for Civic Innovation. The Trailblazer Grant Program encouraged governments to involve the public in their performance measurement and reporting processes and produce more accessible and engaging reports.

This grant allowed the City to implement a program for 360 degree performance measures to provide a tool to improve those services over time.

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. The primary objective at the current time is for internal year-to-year comparison²¹

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.

The 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. Each year since development, City staff have enhanced measurement efforts & administered an annual citizen survey.

City of Derby
2014 Budget Process Timetable

Jan. 28:*Budget Kick-off Meeting*

Directors, Assistant Directors, and Administrators receive supplemental request forms and begin preparing updates to CIP, Vehicle Replacement Plan, and Equipment Replacement Plan. Supplemental forms are required for requests for additional personnel, new programs, and capital equipment.

Feb.-May: Research cost reduction measures, monitor State legislative process and revenue estimates for 2013 and 2014.

Jan 31: Directors and appropriate staff receive budget worksheets. Directors use worksheets to provide recommendations for 2014 Operating Budget.

Feb 7: Directors return CIP requests to Finance Department. Changes to the approved CIP require a narrative explanation.

Feb 14: Directors return requests to amend the Vehicle Replacement Plan to Finance Department.

Feb 21: Directors return supplemental requests for personnel, programs and capital equipment to Finance Department.

Feb 28: Directors return budget worksheets to Finance Department.

Feb. 22-Mar 7: 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 11-Apr 4: Directors meet with City Manager to discuss needs and recommendations.

May 23: Management Team meets to discuss supplemental requests and CIP Workshop items.

May 30: Deliver departmental budget request notebook to City Council and post on the City's website.

June 4: City Council workshop.

June 11: Council receives citizen comments on the 2014 Budget in the Public Forum.

June 17: Estimates received from County Treasurer of miscellaneous taxes.

June 25: Council receives citizen comments on the 2014 Budget in the Public Forum.

July 1: Estimate received from County Treasurer of the 2013 assessed valuation for the 2014 budget.

July 5: Deliver City Manager's Recommended Budget to City Council.

July 9: City Manager presents recommended budget. Council receives citizen comments on the 2014 Budget.

July 18: Planning Commission reviews CIP

July 23: Council receives citizen comments on the 2014 Budget in the public forum. 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 26: Submit Notice of Budget Hearing to *Derby Informer* for publication.

July 31: Publish Notice of Budget Hearing in *Derby Informer* (allows for ten days in paper prior to public hearing).

August 13: 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 2013

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 or expenses are recognized in the accounts reported. Government 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 (water 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 general interest on general 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, i.e. 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 the Proprietary Funds the accrual basis of accounting is used.

The City complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34. Financial statements were first presented in the new format in 2003. The new statements focus on the government as a whole (government-wide) and the major individual funds. In future years, 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 departments and 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.

Government 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.

Proprietary funds such as the City's Enterprise (water 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.

Derby'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 or county 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 budgets. For example, 2013 taxes are used to finance the 2014 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%
Commercial:	For industrial purposes, and buildings and improvements to agricultural land	25.0%

Personal Property

Residential: Mobile Homes	11.5%
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%
Farm machinery, merchant/manufacturer inventories, and livestock	Exempt

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 actual and 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

Kansas law requires the opportunity for public input and participation throughout the budget process. 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 directly by giving input, serving on an advisory board, committee, or the governing body.

Funds

A fund is a grouping of related accounts that is 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 of the 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 readily be 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 detail short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to the City's programs.

Proprietary Funds

Services for which the City charges customers a fee are generally reported in the proprietary funds. The sewer and water utility and aquatic park fund comprise the proprietary funds for the City of Derby.

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 2014 budget is a balanced budget for all City funds, including those that do not levy a tax, except for two funds. The Sales Tax Revenue fund and Wastewater fund have debt service and reserve accounts in conjunction with outstanding bond issues which are exempt from budget law, and expenses are not anticipated.

GASB

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 Governmental Accounting Standards Board (GASB) Statement No. 34. The primary accounting change was the 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 city equipment inventory is maintained by staff (GIS) for insurance and control purposes. This collaboration complies with GASB No. 34.

Reserves Management

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

Staff strives to retain a healthy fund balance and realizes that a slower than anticipated growth in the tax base or a prolonged economic downturn may result in the use of this General Fund balance in the future.

Debt Management

Policy: Resolution Stay below 20% of non-exempt debt (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.

Following a vote of support by the public, in 2003 the Council chose to exceed 20% to issue financing for construction of the aquatic park, and in October 2007 the voters approved issuance of debt related to the construction of a new library. Both of these projects have resulted in this ratio exceeding the 20% threshold but due to the rapid payment schedule of the library debt, the ratio is slightly above 20% at 20.17%.

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 2014.

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 funds 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 development to pay for itself – benefiting everyone.

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

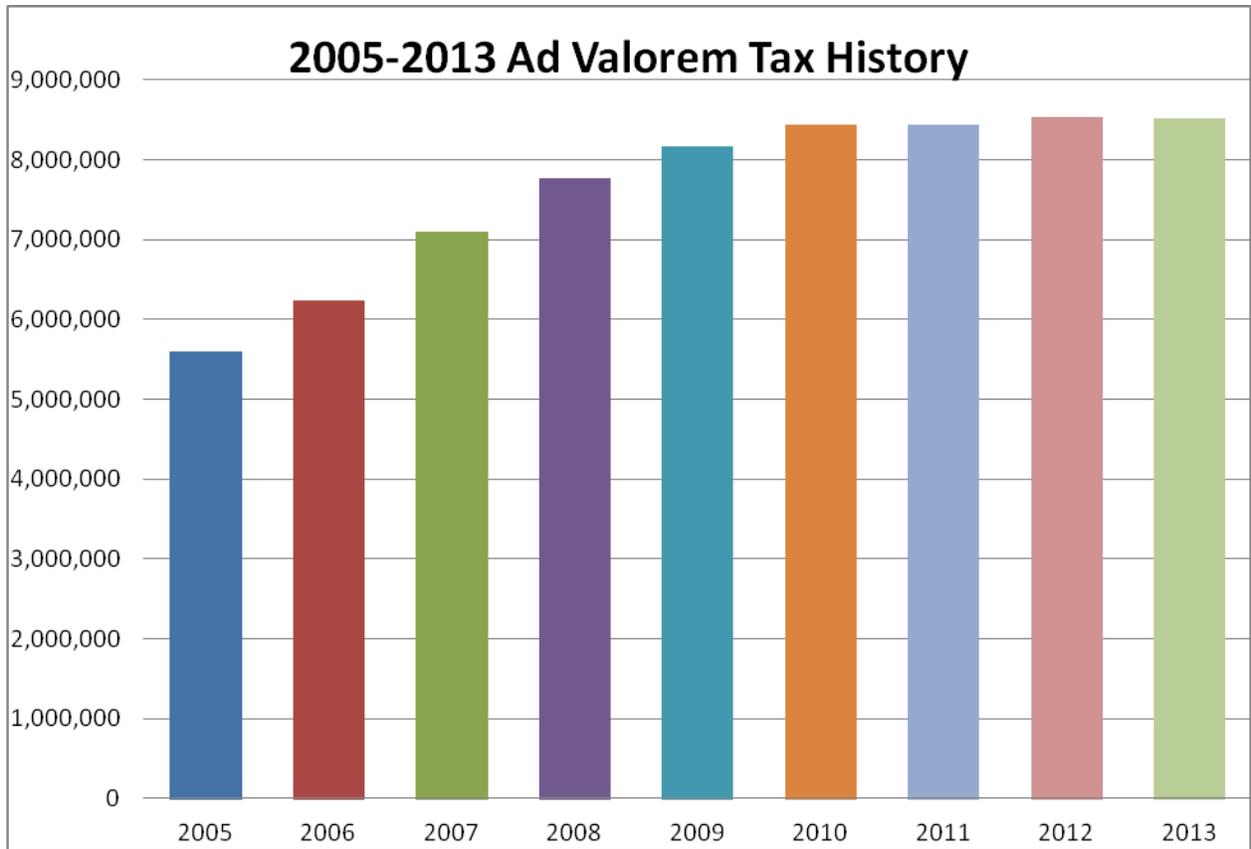
- Provide accurate and timely financial information to the City Manager and City Council.
- Follow generally accepted accounting principles.
- Ensure the purchasing and bid process is open and fair and provides all interested vendors an opportunity to participate.
- Ensure the City purchases quality 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.

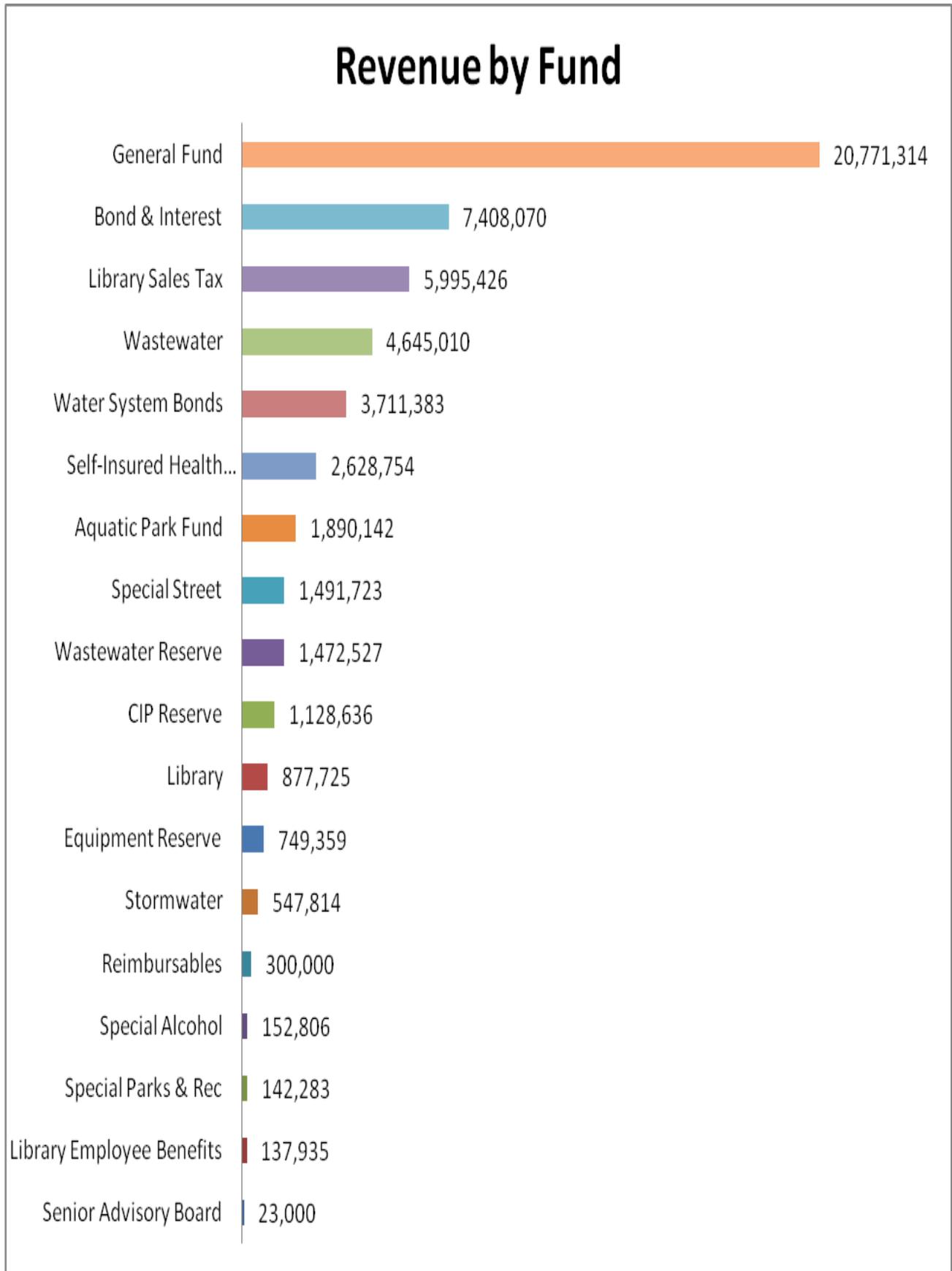
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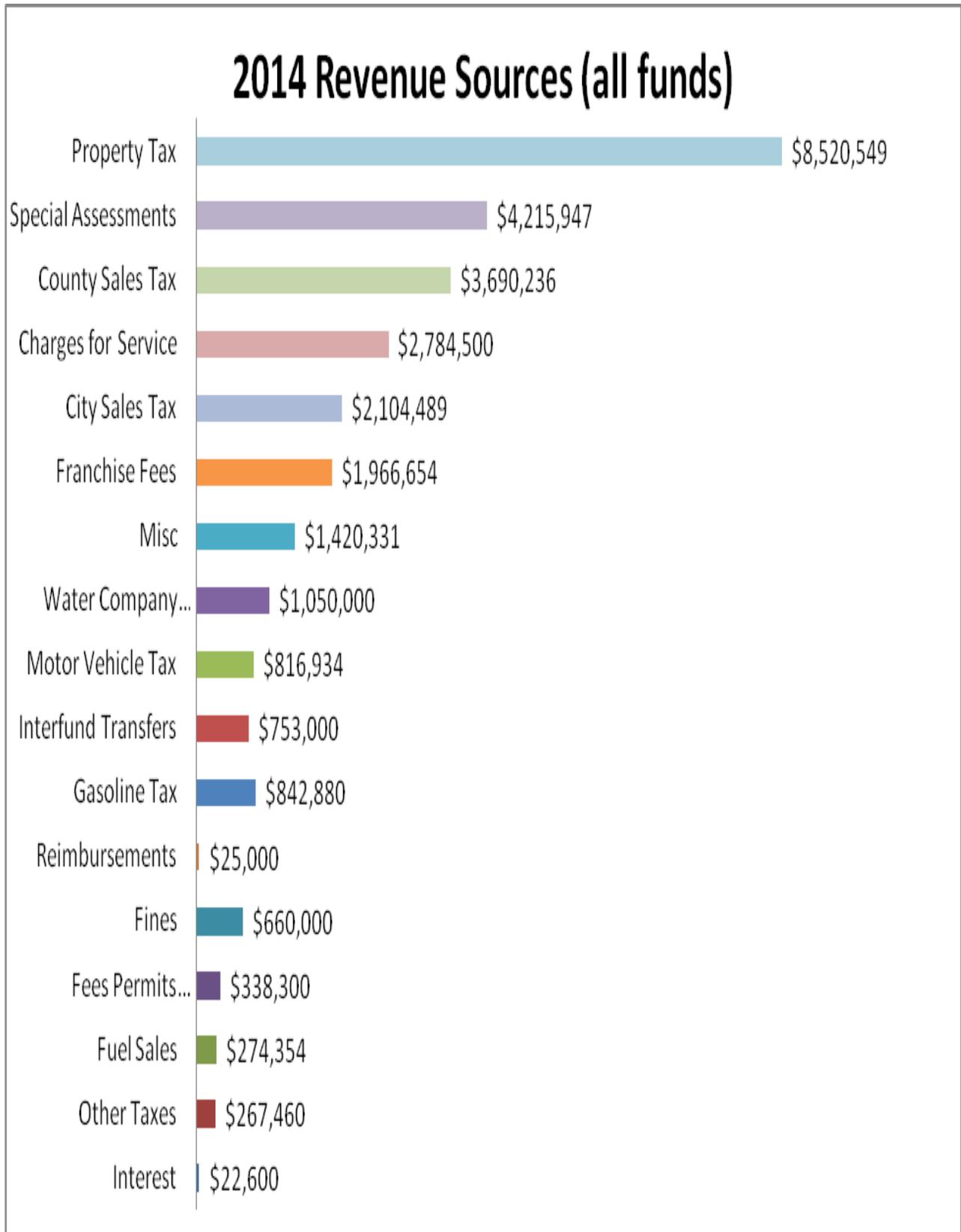
Budget Facts

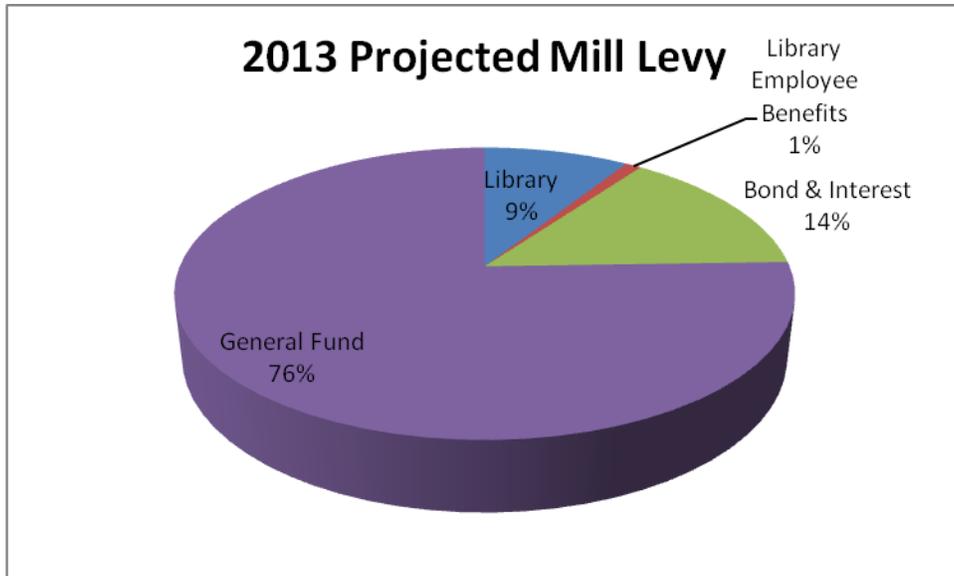
2013 Assessed Valuation	\$180,700,000
2012 Assessed Valuation	\$181,111,211
% decrease from 2012	-0.2%
Ad Valorem Tax Levy 2013	\$8,520,547
Ad Valorem Tax Levy 2012	\$8,539,968
Difference in Property Tax Levied	-\$19,421
% Difference in Property Tax Levied	-0.2%
2013 Mill Levy	47.153
2012 Mill Levy	47.153
Difference in Mill Levy	0.00



General Fund Revenue						
REVENUE	Line #	2011	2012	2013	2013	2014
SOURCES	100	Actual	Actual	Budget	Revised	Budget
Ad Valorem Tax	4000	5,391,199	5,862,797	6,067,741	6,068,741	6,013,682
Motor Vehicle Tax	4030	775,430	721,172	748,253	759,300	799,572
Rental Car Excise Tax	4035	10,557	11,300	8,800	8,800	8,800
Delinquent Tax	4040	59,177	91,229	68,000	67,505	66,830
RV Tax	4045	8,026	6,377	7,783	7,887	7,065
16/20M Vehicle Tax	4046	1,381	1,438	1,231	1,232	1,497
Carryover	4050	7,800,661	6,229,684	5,131,110	5,967,369	5,597,369
Wellness Program Reimbursement	4070	27,141	26,854	30,000	27,500	28,000
County Sales Tax	4141	3,407,200	3,512,419	3,579,000	3,600,230	3,690,236
State: City Connecting Links	4151	25,416	25,434	25,416	25,434	25,459
Alcohol Tax	4161	50,824	56,515	52,345	52,660	55,820
Business Registrations/Licenses	4201	92,370	52,085	60,000	90,000	52,000
Pet Licenses	4203	4,150	5,195	4,000	4,000	4,000
False Alarm Fees	4206	2,350	4,105	2,350	2,350	2,350
Fireworks Stand Permit	4208	82,500	60,000	60,000	64,000	64,000
Funeral Escort Fee	4210		450		2,250	2,250
Bldg trades Permits	4212	225,641	189,784	190,000	190,000	190,000
Occupancy Permits	4213	3,600	2,150	3,600	3,600	3,600
Confiscated Sign Release	4215		55			
Franchise--Electric	4222	876,581	919,297	966,000	1,029,612	1,060,500
Franchise--Telephone	4223	139,650	133,742	154,000	132,734	125,000
Franchise--Gas	4224	305,700	244,726	337,000	290,548	299,264
Franchise--Water	4225	190,901	190,518	210,000	131,434	141,890
Franchise--Video	4226	246,853	244,496	272,000	251,831	272,000
Franchise - Trash & Recycling	4227	61,815	63,665	68,000	64,938	68,000
Police Reports (copies)	4323	3,093	3,030	3,000	3,000	3,000
Zoning/Land Use Fees	4352	6,286	4,210	6,000	4,200	4,200
NLC Service Line Warranty	4374				5,850	7,800
Lot Split Application Fee	4353	1,750	500	500	500	500
Interest income	4502	32,706	12,674	30,000	12,000	12,000
Other	4600	17,167	53,443	28,500	20,100	20,100
Reimbursements	4610	480,340	311,990	70,000	1,000	176,472
Reimbursement-Cap Proj	4611	350,000	935,239	350,000	350,000	350,000
Rent	4612	10,400	9,600	9,600	15,000	15,000
Sr Center County Grant	4700	115,000	116,150	115,000	115,000	115,000
Transportation Services [1]		67,945	60,918	107,500	45,705	45,705
Senior Services Activities [1]		19,131	22,974	17,000	23,000	23,000
Reimbursables[1]	4600.18	313,217	316,645	300,000	300,000	300,000
Park Revenues[1]	4600.12	50,980	17,329	20,000	20,000	20,000
Holiday Light Donations [1]	4643	5,798	670	-	-	-
Insurance recovery [1]	4015	30,755	35,579	30,000	30,000	30,000
Court Fines [1]	4800.17	573,782	662,609	600,000	660,000	660,000
Transient Guest Tax [1]		96,688	95,352	100,000	100,000	100,000
Fuel payments/reimbursements [1]	4010.09	261,235	280,179	277,125	277,125	274,354
Community Marketing [1]		45,539	39,729	77,454	35,000	35,000
Sub-total		22,270,935	21,634,306	20,188,308	20,861,435	20,771,314
Transfer from Economic Dev. Reserve		235,485				
Grand Total		22,506,420	21,634,306	20,188,308	20,861,435	20,771,314

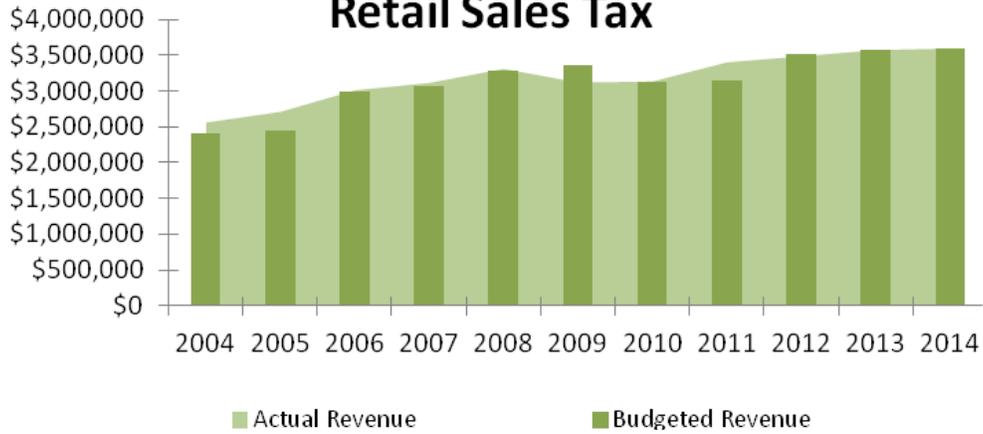




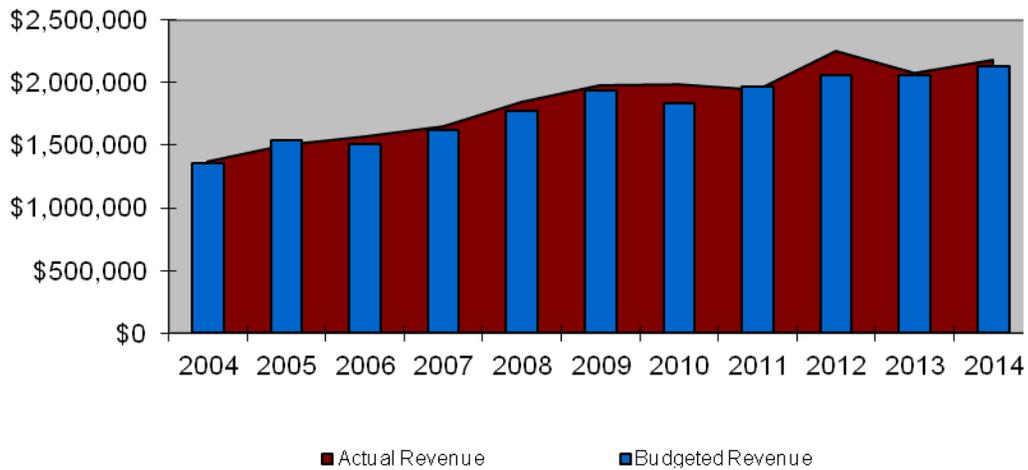


Fund	Taxes Levied	Mill Levy
General	6,254,228	34.611
Bond & Interest	1,428,951	7.908
Library	754,790	4.177
Library Employee Benefits	82,580	.457
TOTAL	8,520,549	47.153

Derby's Share of County One Cent Retail Sales Tax



Derby's 1/2 Cent Retail Sales Tax



Revenue Projection Assumptions

- **Property Tax.** Property tax revenue is expected to decrease slightly from \$8,539,968 in 2013 to \$8,520,549 in 2014 due to a decrease in assessed valuations. This budget uses a projected mill levy of 47.153 mills, which is steady with the prior year. The assessed valuation as of July 1st, adjusted for estimated appeals, is used as a basis for the forecast of property tax revenue.
- **Fund Balance.** Fund balance, which is essentially the cash carryover from the prior year, for all funds decreased from \$22,173,255 in 2013, to a projected \$20,370,055 in 2014. Most of the increase is included in Capital Improvement Projects.
- **Special Assessments.** Budgeted special assessments are estimated to decrease from \$4,221,123 to \$4,215,947. 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 1% sales tax and a Derby city-wide ½ cent sales tax. 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 recession on consumer spending. County-wide sales tax revenue in the General Fund is estimated to increase 2.5% from \$3,600,230 budgeted in 2013 to \$3,690,236 budgeted in 2014.

In 2009, the ½-cent sales tax dedicated to the aquatic park sunset six years ahead of schedule. In 2010, the citizens voted to designate the revenues of the ½ cent sales tax solely for the Library Sales Tax Revenue Fund. Graphs of the ten-year trend can be found on the previous pages.
- **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.
- **Franchise Fees.** Staff develops estimates of franchise fees based on trends from current receipts and projected changes to the corresponding utility rates. Total franchise fees are expected to decrease slightly to a total of \$1,966,654 due to lower projections of telephone franchise fees as customers discontinue land lines.
- **Building Trades Permits.** Derby has enjoyed strong commercial and residential building for several years. The 2012 budget anticipated revenue not to exceed \$190,000, actual revenues came in slightly lower at \$189,684. In 2013 and 2014, the City expects building trades revenues to remain steady at \$190,000.

The fee resolution has been updated each year but with minor adjustments to fees, so the 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 arises from the City's regulation of certain activities (e.g., plumber, electrician). 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 on pages 36-37. The first chart lists the General Fund revenue, broken down by each area in which monies are received. The next chart shows department revenue and where that revenue comes from, for example, grants, special assessments or taxes. The line graphs show the amount of revenue in 2014 for each fund, followed by the total amounts of revenue by revenue type. These charts should help readers understand where the revenue comes from, and how it is applied to the budget.

Expenditures Projection Assumptions

- **Staffing.** Staffing will increase from 166 to 167 full-time employees in 2014. The only change to city staffing is to add one full-time water operator position to accommodate the growing needs of the water division.
- **Employer Health and Dental Contributions.** Health and dental insurance costs are budgeted to increase by 20% in 2014 due to increasing costs for service. The City is still monitoring the results of the transition to a self-insured health plan. More information about the potential savings will be available in the 2015 budget.
- **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 2013 revised budget are expected to remain steady with 2012 levels.
- **Equipment.** For 2014, the City continued the five-year replacement plan for all equipment, including vehicles. Projecting replacement costs for five years helps plan for future expenses more accurately.
- **Capital Projects.** The Capital Improvement Plan includes decreased spending in 2014. This is driven primarily by several multi-year projects that were completed in 2012 and 2013.

Financial Plan

Beginning with the 2013 Budget, staff developed a five-year financial plan for the General Fund and Special Street Fund. These two funds record most of the operating activity for the City, other than the water, wastewater, and stormwater management activity in utility funds.

The financial plan, a summary of which is presented on the next several pages, includes a report of the 2010-2012 actual expenditures, 2013 revised budget, proposed budget, and a forecast of revenues and expenditures through 2018.

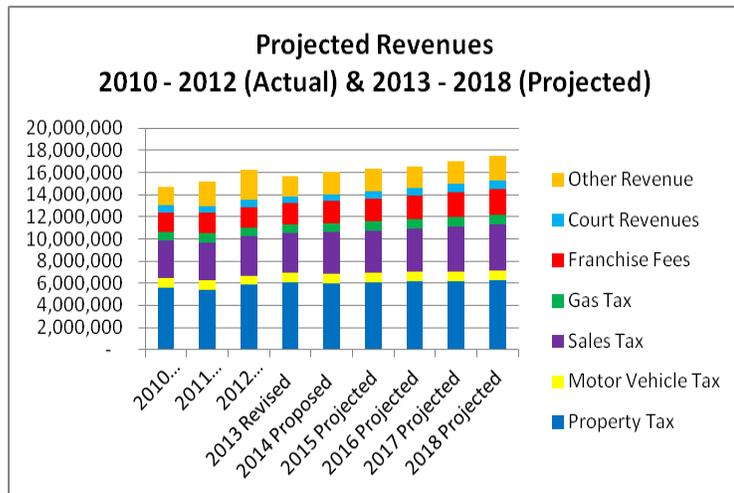
Financial Plan: Revenue Assumptions

Property Taxes

Property taxes are expected to remain relatively flat. Our assumptions include a uniform delinquency rate and steady but very small growth in assessed valuations. The projection is a 1% increase in 2015 and 2016 and 2% each year thereafter.

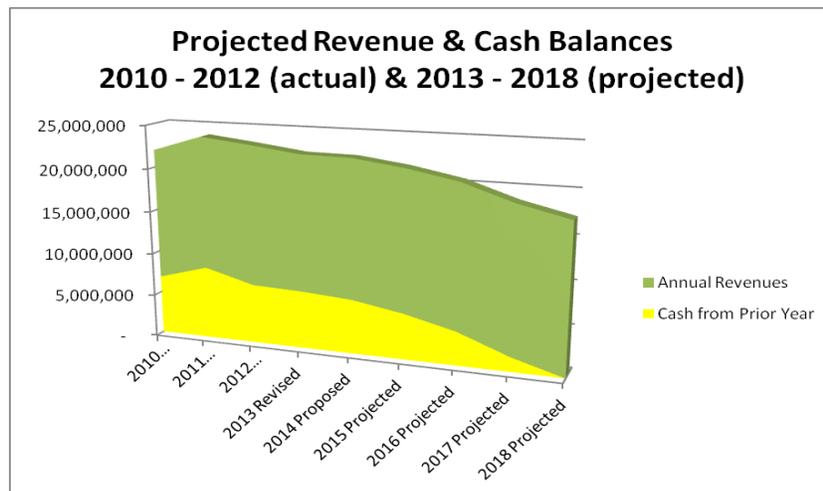
Sales Taxes

Because prices are rising (May 2013 CPI-U was 1.1%) and the goods sold in Derby are relatively inelastic, 2.5% sales tax growth is projected each year (2014 and beyond). This assumes that Derby will maintain its current retail base and not add any new “big box” retailers.



Other Revenues

Fees, Permits, Licenses, etc. are projected to remain steady. This does not reflect any potential change in residential growth. Court fees have steadily increased over the past few years, so this is a conservative estimate.



Gasoline Tax is projected according to the 2014 League of Kansas Municipalities estimates. Revenue has fluctuated significantly over the past four years, with both increases and decreases. This projection assumes that 2015 – 2018 will have the same annual revenues as currently projected for 2014.

Grants. The projection does not include any expectation of getting grants that haven't already been approved. Staff actively applies for grants.

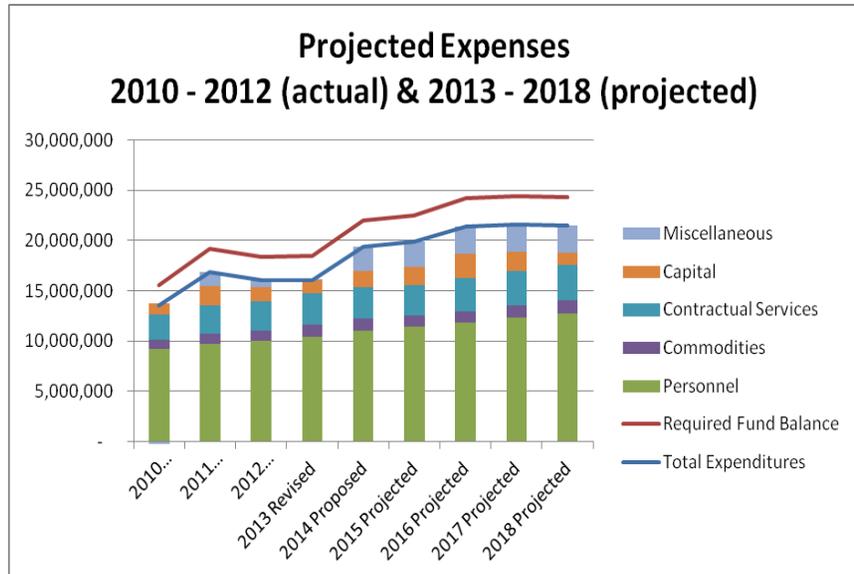
Financial Plan: Personnel Expenditure Assumptions

Wages and Payroll Taxes

In 2014, wages and payroll taxes are budgeted to include a 1.5% GPA increase and 2% merit pool. Thereafter, wages and payroll taxes are increased 3% annually.

KPERS

The employer contribution for KPERS is assumed to increase annually for the growth in wages and in accordance with rate increases approved by the 2012 legislature. Statutory employer contributions are scheduled to increase .9% in 2014, 1% in 2015, 1.1% in 2016 and 1.2% in 2017.



Health Insurance

Health insurance is projected to increase in 2014 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 beginning in 2015.

ICMA Voluntary Employer Match

The plan eliminates the City's matching contribution to the voluntary 457(b) retirement program in 2014 and thereafter, saving approximately \$89,000 per year.

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

KP&F employer contributions are set at 17.26% for 2013 and 19.92% for 2014. The remaining benefits are assumed to increase annually by 5%.

Financial Plan: Commodities and Contractual Expenditure Assumptions

Tort Liability

The projection assumes a 5% annual increase in liability insurance for 2014 – 2018.

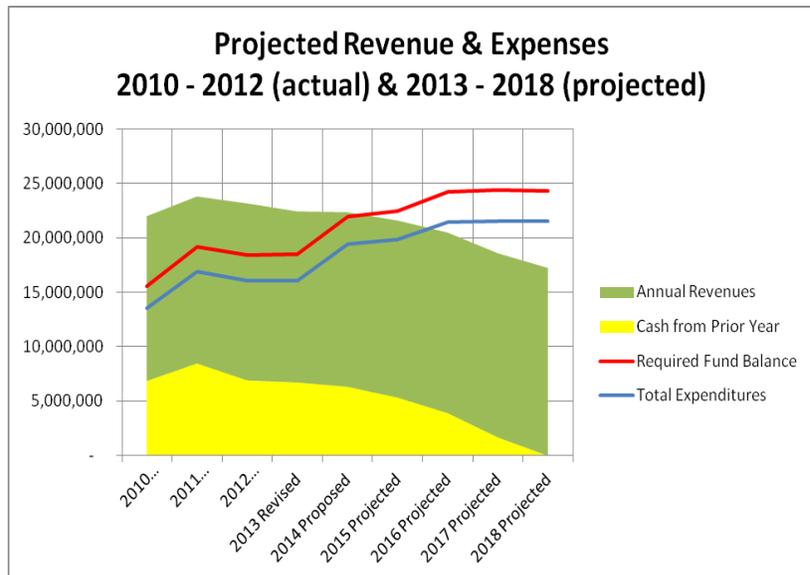
Remaining Operating Expenses

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.

Financial Plan: 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 appear to violate this policy, efforts are already underway to make adjustments to ensure the policy is met.



Closing the Gap

Along with bringing the budget and projections in line with the Fund Balance Policy, the City will work to identify new revenue streams and additional cost-saving measures to help close the gap between revenues and expenditures. One such measure is the proposed elimination of the City’s matching contribution to the voluntary retirement program beginning in 2014.

As shown in the above chart, revenues are projected to remain steady, and expenditures are projected to exceed revenues. The financial plan approved by the City Council in August 2012 presented a potential \$2 million shortfall in 2015. The financial plan introduced at the 2014 Budget Workshop presented a potential shortfall of \$315,600 in 2015. The financial plan included in this recommended budget document presents a balanced budget in 2015 and a significantly lower deficit in future years.

**General Fund and Special Street
Five-year Projection
2010 - 2018**

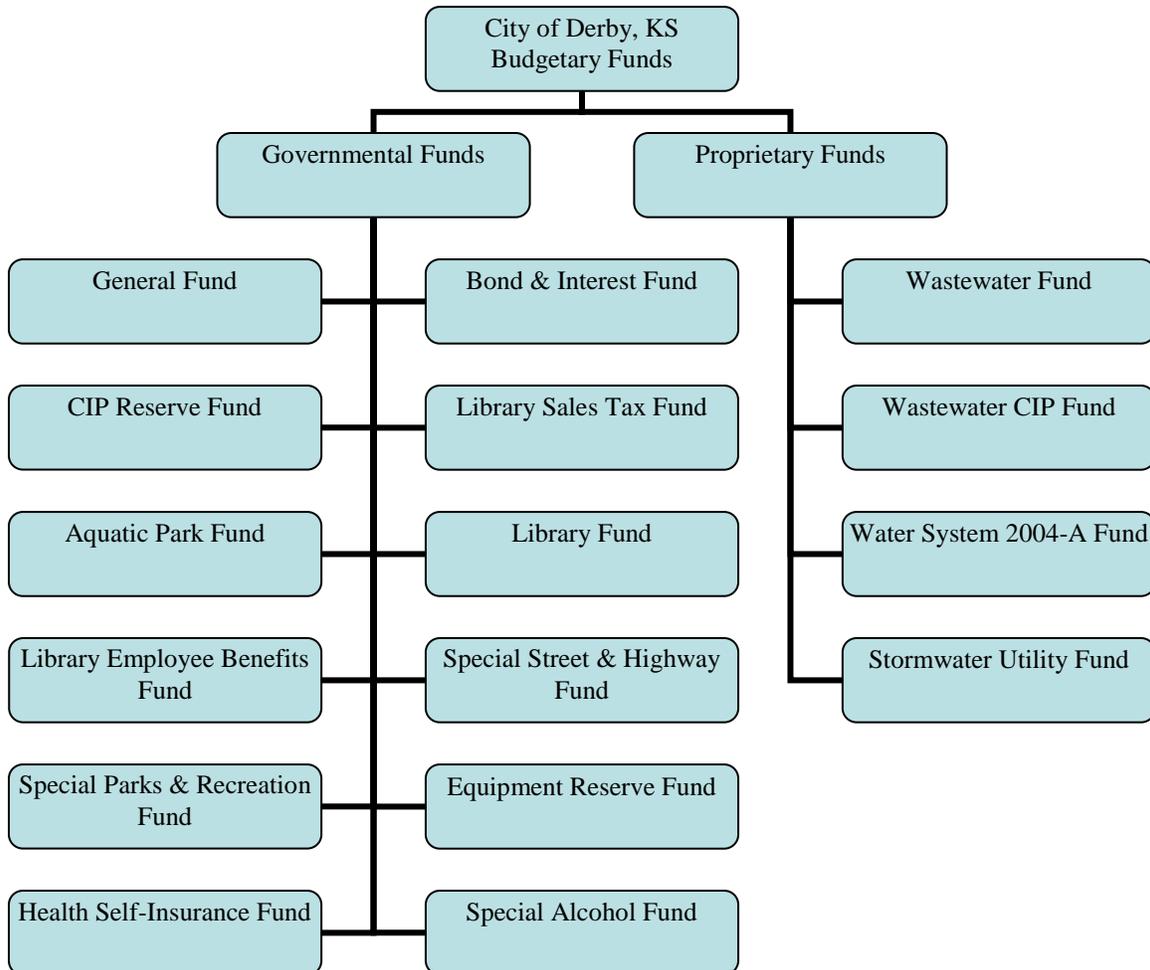
Category	2010 Actual Amounts	2011 Actual Amounts	2012 Actual Amounts	2013 Proposed Revised Budget	2014 Proposed Budget	2015	2016	2017	2018
Prior Year Fund Balance	(6,864,744)	(8,474,025)	(6,926,281)	(6,734,149)	(6,347,320)	(5,350,314)	(3,911,731)	(1,670,316)	396,348
Annual Revenues	(15,125,534)	(15,326,338)	(16,234,681)	(15,694,921)	(16,016,825)	(16,248,988)	(16,568,872)	(16,898,978)	(17,239,701)
Base Revenues	(21,990,278)	(23,800,363)	(23,160,962)	(22,429,070)	(22,364,145)	(21,599,301)	(20,480,603)	(18,569,294)	(16,843,353)
Personnel	6,651,064	6,938,312	7,152,690	7,274,163	7,613,095	7,841,488	8,076,733	8,319,035	8,568,606
Benefits - Payroll Taxes	505,822	523,232	536,334	539,913	565,854	585,506	603,071	621,163	639,798
Benefits - Retirement	749,472	809,403	915,492	964,896	1,036,570	1,016,665	1,097,393	1,239,900	1,335,229
Benefits - Health & Dental	1,166,142	1,223,020	1,225,803	1,460,027	1,645,662	1,727,945	1,814,342	1,905,060	2,000,313
Other Benefits	185,177	254,671	214,263	240,925	214,593	221,031	227,661	234,491	241,526
Total Personnel	9,257,677	9,748,638	10,044,582	10,479,924	11,075,774	11,392,634	11,819,201	12,319,649	12,785,471
Total Commodities	838,392	1,003,550	1,019,479	1,111,355	1,127,046	1,160,857	1,195,683	1,231,554	1,268,500
Total Contractual Services	2,217,850	2,404,749	2,538,907	2,865,698	2,891,606	2,978,354	3,067,705	3,159,736	3,254,528
Debt (COP's)	359,719	353,216	332,013	234,650	241,160	236,830	-	-	-
Debt for Parks	-	-	-	-	-	-	300,000	300,000	300,000
Operating Expenses Subtotal	12,673,637	13,510,153	13,934,980	14,691,627	15,335,586	15,768,676	16,382,589	17,010,938	17,608,499
Equipment Replacement	138,591	230,340	156,546	260,977	214,967	221,250	468,400	174,700	86,700
Capital Improvement Plan	826,366	1,366,681	630,131	478,000	675,000	700,000	1,137,000	666,000	245,000
Pavement Management Plan	109,539	153,621	636,173	626,146	643,278	680,245	597,798	689,004	706,758
Vehicle Replacement Plan	15,763	238,735	-	-	120,000	217,400	199,500	305,000	145,500
Total Capital	1,090,259	1,989,377	1,422,850	1,365,123	1,653,245	1,818,895	2,402,698	1,834,704	1,183,958
Contingencies/Miscellaneous	(522,643)	(155,448)	-	25,000	25,000	25,000	25,000	25,000	25,000
Transfers Out	275,000	1,530,000	720,000	-	-	75,000	-	95,000	82,000
Reserve Required	-	-	25,000	-	2,395,433	2,536,452	2,703,610	2,726,242	2,719,066
Miscellaneous Expenses	(247,643)	1,374,552	745,000	25,000	2,420,433	2,636,452	2,728,610	2,846,242	2,826,066
Total Expenditures (A)	13,516,253	16,874,082	16,102,830	16,081,749	19,409,264	20,224,022	21,513,897	21,691,884	21,618,524
Budget (Surplus)/Deficit (A)	(8,474,025)	(6,926,281)	(7,058,132)	(6,347,320)	(2,954,881)	(1,375,279)	1,033,294	3,122,590	4,775,171
Ending Cash Balance (A)	8,474,025	6,926,281	7,058,132	6,347,320	5,350,314	3,911,731	1,670,316	(396,348)	(2,056,104)
*Actual Reserve % (A)	62.70%	41.05%	43.83%	39.47%	27.57%	19.34%	7.76%	-1.83%	-9.51%
	2010 Actual Amounts	2011 Actual Amounts	2012 Actual Amounts	2013 Proposed Revised	2014 Proposed Budget	2015	2016	2017	2018

*City policy requires 15% ending cash balance each year.

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
- 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 was asked to approve a \$20,771,314 General Fund budget for 2014, down 3% from the \$20,861,435 revised budget in 2013. 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 2014 General Fund beginning fund balance will be \$6,347,320.

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 \$7,408,070. 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 the 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 revenue that funded construction of the aquatic park sunset on December 31, 2009. The fund balance is projected to remain constant into the near future.

Library Sales Tax Revenue Fund (Governmental Fund)

The Library Sales Tax Revenue Fund was established in 2008 for construction 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 of 2013, citizens will have the opportunity to vote to extend the ½ cent sales tax with a portion of the proceeds dedicated to the library.

A total of \$2,184,765 is expected to be generated from the ½ cent sales tax in 2014. Kansas Statutes limit special purpose sales taxes to 10 years, so the library ½ cent tax will sunset no later than December 31, 2019.

Special Street and Highway 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 2014 spending is budgeted at \$1,491,723. The City expects to receive \$842,880 in gasoline tax revenue in 2014, approximately a 1% increase from 2013.

Prior to 2012, the Special Street and Highway Fund included the personnel, commodities, and contractual expenses related to the Streets Division of the Public Works Department. These expenditures were moved to the General Fund in 2012. Beginning in 2012, the Special Street and Highway Fund budget includes the Streets CIP and the Pavement Management Plan, which were previously included in the General Fund. The overall expenditures remain unchanged; the change in accounting was part of an effort to simplify budgeting and reporting of personnel.

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 2013, the utility is projected to receive \$445,000 in revenues and fund \$346,636 in expenditures. In 2014, the utility is projected to receive \$449,450 in revenues, a 1% increase from 2013.

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 2014 is \$4,645,010 including \$1,805,530 in cash carryover from 2013.

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 2014 is projected at \$1,891,615 and includes a depreciation and replacement account of \$750,000 for emergency repairs and replacement of equipment. Total current revenues for the fund in 2014 are projected at \$3,711,383, and total expenditures are projected at \$2,593,888.

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:

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

This fund is used to account for the operations of the Library, funded primarily by property tax. The majority of this fund goes towards salaries. Operation of the new library is supplemented by the ½ cent city-wide retail sales tax which began in 2010 and could continue through 2019.

Library Employee Benefits (Governmental Fund)

This fund is used to pay health and dental benefits for the 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 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 (2014) along with expenditures for community events and activities.

Transient Guest Tax (Governmental Fund)

This account receives transient guest tax receipts from a 6% guest tax. Under an agreement with the City's first hotel, all of the guest tax collected by this hotelier will be paid back as a rebate for up to 10 years.

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.

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.*

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. *Economic development reserve fund*
- c. *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.*

Fund Balance Activity

Following are Statements of Projected Revenues, Expenditures and Changes in Fund Balance for the years 2012, 2013 and 2014. Most of the City's funds are presented as balanced budgets, meaning the fund balance at year-end 2014 is projected to diminish to zero. When a fund balance

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Statement of Actual Revenues, Expenditures and Changes in Fund Balance for 2012

	<u>General Fund</u>	<u>Bond & Interest</u>	<u>Aquatic Sales Tax Revenue</u>	<u>Library Sales Tax Revenue</u>	<u>Special Street</u>	<u>Wastewater</u>	<u>Water Systems Bond 2004A</u>	<u>LEFT</u>	<u>Library</u>	<u>Library Employee Benefits</u>	<u>Special Alcohol</u>	<u>Special Parks and Rec</u>	<u>Capital Improvement Reserve</u>	<u>Equipment Reserve</u>	<u>Wastewater Reserve Capital Improvement</u>	<u>Derby Senior Activity Board</u>	<u>Totals</u>
Beginning Fund Balance	6,279,684	941,109	2,113,027	2,508,361	644,339	5,660,381	2,057,207	3,412	42,975	14,837	159,324	90,045	2,185,586	1,059,579	1,600,385	18,710	24,920,873
Revenues:																	
Taxes	6,871,614	1,935,892	-	-	830,059	-	-	-	864,612	91,392	56,515	56,515	-	-	-	-	10,706,599
Sales tax	3,512,419	-	-	2,079,491	-	-	-	-	-	-	-	-	-	-	-	-	3,512,419
Fines, forfeitures, fees, permits, etc.	2,834,060	-	247,400	-	-	2,771,300	-	-	-	-	-	-	-	-	44,450	-	5,897,210
Interest	12,674	5,288	19,491	2,073	-	17	2,152	5	-	-	-	-	-	-	1,995	-	41,622
Special assessments	-	4,358,337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,358,337
Transfers from other funds	-	322,981	-	-	-	-	-	-	-	20,000	-	-	720,000	-	-	-	1,062,981
Miscellaneous	2,173,855	371,093	2,258	-	-	1,041,177	1,927,440	-	-	884	410	-	-	-	-	4,264	5,521,381
Total revenues	15,404,622	6,993,591	269,149	2,081,564	830,059	3,812,494	1,929,592	5	864,612	112,276	56,925	56,515	720,000	-	46,445	4,264	33,182,113
Resources Available	21,684,306	7,934,700	2,382,176	4,589,925	1,474,398	9,472,875	3,986,799	3,417	907,587	127,113	216,249	146,560	2,905,586	1,059,579	1,646,830	22,974	58,102,986
Expenditures:																	
Administration	4,592,762	-	-	-	-	-	-	-	-	-	47,126	-	-	-	-	17,510	4,657,398
Law Enforcement	3,037,441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,037,441
Finance	675,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	675,958
Operations	1,453,401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,453,401
Planning & Engineering	626,334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	626,334
Public Works	2,195,502	-	253,791	-	-	1,262,663	641,592	-	-	-	-	-	-	-	-	-	4,353,548
Fire Department	1,019,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,019,294
Debt payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	321,774	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	321,782
Contingencies	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
Library operations	-	-	-	333,896	-	-	-	-	864,191	115,801	-	-	-	-	-	-	979,992
Transfers out	720,000	-	-	-	-	1,341,731	-	-	20,000	-	-	-	-	-	-	-	2,081,731
Equipment	113,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,419
Debt service:																	
Principal	312,163	5,016,250	-	945,000	-	678,611	550,000	-	-	-	-	-	-	-	89,027	-	6,646,051
Interest, commissions, etc.	22,125	1,735,565	-	119,623	-	310,653	273,340	-	-	-	-	-	-	-	-	-	2,341,683
Capital outlay, project costs, etc.	601,764	-	-	83,909	798,264	3,688,029	659,637	-	-	-	31,324	22,122	744,950	147,220	3,144	-	6,696,454
Total expenditures	15,716,937	6,751,823	253,791	1,482,428	798,264	7,281,687	2,124,569	-	884,191	115,801	78,450	22,122	744,950	147,220	92,171	17,510	36,511,914
Fund balance, ending	5,967,369	1,182,877	2,128,385	3,107,497	676,134	2,191,188	1,862,230	3,417	23,396	11,312	137,799	124,438	2,160,636	912,359	1,554,659	5,464	22,049,160
Percent Fund Balance Change	(312,315) -5%	241,768 26%	15,358 1%	599,136 24%	31,795 5%	(3,469,193) -61%	(194,977) -9%	5 0%	(19,579) -46%	(3,525) -24%	(21,525) -14%	34,393 38%	(24,950) -1%	(147,220) -14%	(45,726) -3%	(13,246) -71%	(2,871,713) -12%

Statement of Projected Revenues, Expenditures and Changes in Fund Balance for 2013

	General Fund	Bond & Interest	Aquatic Sales Tax Revenue	Library Sales Tax Revenue	Special Street	Stormwater Management	Wastewater	Water Systems Bond 2004A	LEFT	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	Totals
Beginning Fund Balance	5,967,369	1,182,878	2,128,384	3,107,498	676,134	-	2,191,219	1,862,230	3,417	23,396	11,312	137,799	124,438	2,160,636	912,359	1,554,659	124,877	4,656	22,173,255
Revenues:																			
Taxes	7,001,559	1,618,352	-	-	800,855	445,000	-	-	-	836,625	91,354	52,660	56,515	-	-	-	-	-	10,457,920
Sales tax	3,600,230	-	-	2,131,478	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600,230
Fines, forfeitures, fees, permits, etc.	2,945,097	-	70,000	-	-	-	2,776,203	-	-	-	-	-	-	-	-	44,450	-	-	5,835,750
Interest	12,000	5,000	2,000	2,400	-	-	110	1,500	-	-	-	-	-	-	-	1,995	-	-	22,605
Special assessments	-	4,221,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,221,123
Transfers from other funds	350,000	326,663	-	-	-	-	-	-	-	20,000	-	-	-	-	-	100,000	-	-	796,663
Miscellaneous	985,180	163,849	26,000	-	-	-	45,100	1,749,220	-	20,000	884	-	25,000	-	-	-	2,111,475	7,500	5,134,208
Total revenues	14,894,066	6,334,987	98,000	2,133,878	800,855	445,000	2,821,413	1,750,720	-	856,625	112,238	52,660	81,515	-	-	146,445	2,111,475	7,500	30,090,902
Resources Available	20,861,435	7,517,865	2,226,384	5,241,376	1,476,989	445,000	5,012,632	3,612,950	3,417	880,021	123,550	190,459	205,953	2,160,636	912,359	1,701,104	2,236,352	12,156	52,264,157
Expenditures:																			
Administration	4,974,915	-	-	-	-	-	-	-	-	-	-	63,473	-	-	-	-	1,883,036	7,000	6,928,424
Law Enforcement	3,197,199	-	-	-	-	-	-	-	3,400	-	-	-	-	-	-	-	-	-	3,197,199
Finance	792,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	792,021
Operations	1,528,348	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,528,348
Planning & Engineering	569,976	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	569,976
Public Works	2,312,864	-	384,242	-	-	101,636	1,399,995	755,720	-	-	-	-	-	-	-	-	-	-	4,852,821
Fire Department	1,081,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,081,654
Debt payments	-	-	-	-	-	-	217,230	-	-	-	-	-	-	-	-	-	-	-	217,230
Miscellaneous	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Contingencies	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
Library operations	-	-	-	249,626	-	-	-	-	-	835,173	122,328	-	-	-	-	-	-	-	957,501
Transfers out	-	-	-	-	-	-	426,663	-	-	20,000	-	-	-	-	-	-	-	-	446,663
Equipment	260,977	-	-	-	-	-	-	-	-	-	-	30,000	-	-	163,000	-	-	-	453,977
Debt service:																			
Principal	218,225	5,038,693	-	990,000	-	-	415,000	606,307	-	-	-	-	-	-	-	89,027	-	-	6,367,252
Interest, commissions, etc.	16,425	1,623,952	-	110,173	-	-	197,265	269,308	-	-	-	-	-	-	-	-	-	-	2,106,950
Capital outlay, project costs, etc.	276,000	-	50,000	82,415	828,146	245,000	550,950	90,000	-	-	-	-	120,750	1,032,000	-	185,000	-	-	3,132,846
Total expenditures	15,253,604	6,662,655	434,242	1,432,214	828,146	346,636	3,207,103	1,721,335	3,400	855,173	122,328	93,473	120,750	1,032,000	163,000	274,027	1,883,036	7,000	34,090,086
Fund balance, ending	5,607,831	855,210	1,792,142	3,809,162	648,843	98,364	1,805,529	1,891,615	17	24,848	1,222	96,986	85,203	1,128,636	749,359	1,427,077	353,316	5,156	20,285,546
Percent Fund Balance Change	(359,538)	(327,668)	(336,242)	701,664	(27,291)	98,364	(385,690)	29,385	(3,400)	1,452	(10,090)	(40,813)	(39,235)	(1,032,000)	(163,000)	(127,582)	228,439	500	(1,887,709)
	-6%	-28%	-16%	23%	-4%	0%	-18%	2%	-100%	6%	-89%	-30%	-32%	-48%	-18%	-8%	0%	11%	-9%

Statement of Projected 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	LEFT	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	Totals
Beginning Fund Balance	5,597,369	855,210	1,792,142	3,809,161	648,843	98,364	1,805,530	1,891,615	17	24,849	1,222	96,986	85,203	1,128,636	749,359	1,427,077	353,316	5,156	20,370,055
Revenues:																			
Taxes	7,078,725	1,598,284	-	-	842,880	-	-	-	-	832,876	90,929	55,820	57,080	-	-	-	-	-	10,556,594
Sales tax	3,690,236	-	-	2,184,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,690,236
Fines, forfeitures, fees, permits, etc.	2,386,454	279,520	70,000	-	-	449,450	2,803,500	-	-	-	-	-	-	-	-	44,450	-	-	6,033,374
Interest	12,000	5,000	2,000	1,500	-	-	105	1,500	-	-	-	-	-	-	-	1,000	-	-	21,605
Special assessments	-	4,215,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,215,947
Transfers from other funds	350,000	359,000	-	-	-	-	-	-	-	44,000	-	-	-	-	-	-	-	-	753,000
Miscellaneous	1,656,530	95,210	26,000	-	-	-	35,875	1,818,268	-	20,000	883	-	-	-	-	-	2,275,438	7,582	5,935,786
Total revenues	15,173,945	6,552,961	98,000	2,186,265	842,880	449,450	2,839,480	1,819,768	-	852,876	135,812	55,820	57,080	-	-	45,450	2,275,438	7,582	33,392,807
Resources Available	20,771,314	7,408,171	1,890,142	5,995,426	1,491,723	547,814	4,645,010	3,711,383	17	877,725	137,034	152,806	142,283	1,128,636	749,359	1,472,527	2,628,754	12,738	53,762,862
Expenditures:																			
Administration	5,220,145	-	-	-	-	-	-	-	-	-	-	152,396	-	-	-	-	2,628,574	12,738	8,013,853
Law Enforcement	3,408,776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,408,776
Finance	769,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	769,086
Operations	1,565,341	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,565,341
Planning & Engineering	633,383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	633,383
Public Works	2,397,153	-	317,995	-	-	101,875	1,432,631	789,768	-	-	-	-	-	-	-	-	-	-	5,039,422
Fire Department	1,127,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,127,950
Debt payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Contingencies	4,793,353	673,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,466,816
Library operations	-	-	-	739,753	-	-	-	-	-	833,725	137,035	-	-	-	-	-	-	-	1,710,513
Transfers out	-	-	-	-	-	-	359,000	-	-	44,000	-	-	-	-	-	-	-	-	403,000
Equipment	214,967	-	-	-	-	-	-	-	-	-	-	-	-	-	622,458	-	-	-	837,425
Debt service:																			
Principal	224,279	5,239,226	-	4,540,000	-	-	344,730	633,275	-	-	-	-	-	-	-	89,207	-	-	11,070,717
Interest, commissions, etc.	16,881	1,495,381	-	264,935	-	-	137,610	245,845	-	-	-	-	-	-	-	-	-	-	2,160,652
Capital outlay, project costs, etc.	400,000	-	85,000	23,500	1,491,722	445,939	1,065,000	925,000	-	-	-	-	142,283	815,000	-	200,000	-	-	5,593,444
Total expenditures	20,771,314	7,408,070	404,995	5,568,188	1,491,722	547,814	3,338,971	2,593,888	-	877,725	137,035	152,396	142,283	815,000	622,458	289,207	2,628,574	12,738	47,802,378
Fund balance, ending	(0)	101	1,485,147	427,238	1	-	1,306,039	1,117,495	17	-	(1)	410	-	313,636	126,901	1,183,320	180	-	5,960,304
Percent Fund Balance Change	(5,597,369) -100%	(855,109) -100%	(306,995) -17%	(3,381,923) -89%	(648,842) -100%	(98,364) 0%	(499,491) -28%	(774,120) -41%	- 0%	(24,849) -100%	(1,223) -100%	(96,576) -100%	(85,203) -100%	(815,000) -72%	(622,458) -83%	(243,757) -17%	(353,136) 0%	(5,156) -100%	(14,409,751) -71%

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diminishes to zero, the percentage change in fund balance is a negative 100%. Funds that contain reserves or debt service accounts requiring carryover reflect fund balances at the end of 2013.

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. The City has also used Certificates of Participation, which is a form of lease-to-purchase, to finance the cost of new facilities.

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 \$207,400,189 based on actual fair market value of tangible property of \$1,600,202,675 as of May 9, 2013. In gross terms, taking the total assessed value of property times the 30% debt lid limit, Derby can legally issue debt of \$62,220,057. When projects exempt from the debt lid are subtracted from the total, Derby’s outstanding general obligation debt currently totals \$41,839,053. Derby has outstanding debt of \$70,545,000, but exempt projects reduce the direct debt to \$41,839,053, meaning that Derby has additional debt capacity of \$20,381,004.

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 20.17% which is slightly out of compliance with the 20% benchmark due to the issuance of debt to fund a voter approved library via a ½% citywide retail sales tax.

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 ½% 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 ½% 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. The library sales tax bonds have a rapid repayment schedule of only eight years which has hastened the reduction of the ratio of direct debt as a percentage of Assessed Valuation.

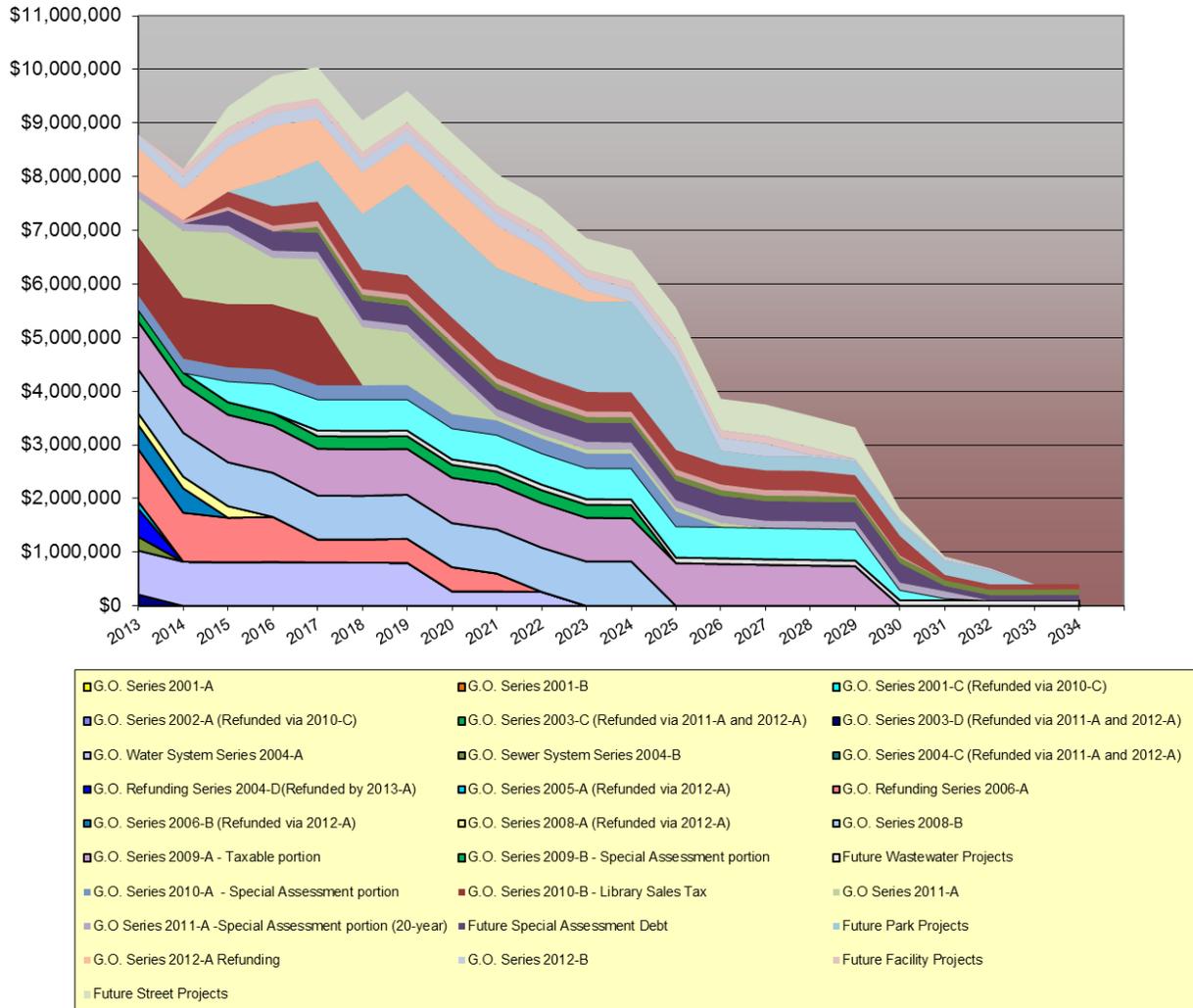
Debt Summary (as of May 9, 2013)

Estimated Actual Fair Market Value of Tangible Property	\$1,600,202,675
Equalized Assessed Valuation of Tangible Valuation for Computation of Bonded Debt Limitations	\$207,400,189
(Assessed value of all tangible taxable property as of August 25, 2012)	
Legal limitation of Bonded Debt ¹	\$62,220,057
Outstanding General Obligation debt and temporary notes as of May 9, 2013.....	\$70,545,000
Debt Exempt from debt limit calculation.....	\$28,705,947
Net Debt against debt limit capacity	\$41,839,053
Additional debt capacity	\$20,381,004
Direct debt per capita (Population = 22,279).....	\$3,166
Direct and overlapping debt per capita	\$3,627
Direct debt as a percentage of Assessed Valuation	34.01%
Direct & overlapping debt as a percentage of Assessed Valuation	49.71%
Statutory direct debt as a percentage of Assessed Valuation.....	20.17%

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 \$120 million (including interest) over the entire amortization period of the bonds. This chart also includes \$24 million of future debt to be issued to finance projects in the City’s five-year CIP.

General Obligation Debt Service Schedule (2013-2034)



The above chart incorporates debt to be issued to finance CIP projects in 2013 and beyond with existing outstanding bond issues. This chart illustrates a slight increase in total debt followed by a gradual reduction after 2017. In 2014, a \$2.2 million interchange 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. Reconstruction of the intersection of Nelson Drive and Meadowlark is planned for 2015 at an estimated cost of \$1.1 million. While there are several smaller infrastructure projects included in the chart above, the payment of debt is expected to outpace the issuance of new debt, which will allow the city’s debt load to diminish.

In 2013, the City financed improvements of \$4.5 million to the Derby Recreation Center, plus will renovate a recently acquired school gym into an event center at the new Madison Avenue Central Park. In 2011, the City acquired 9.6 acres of park land in the central corridor and is

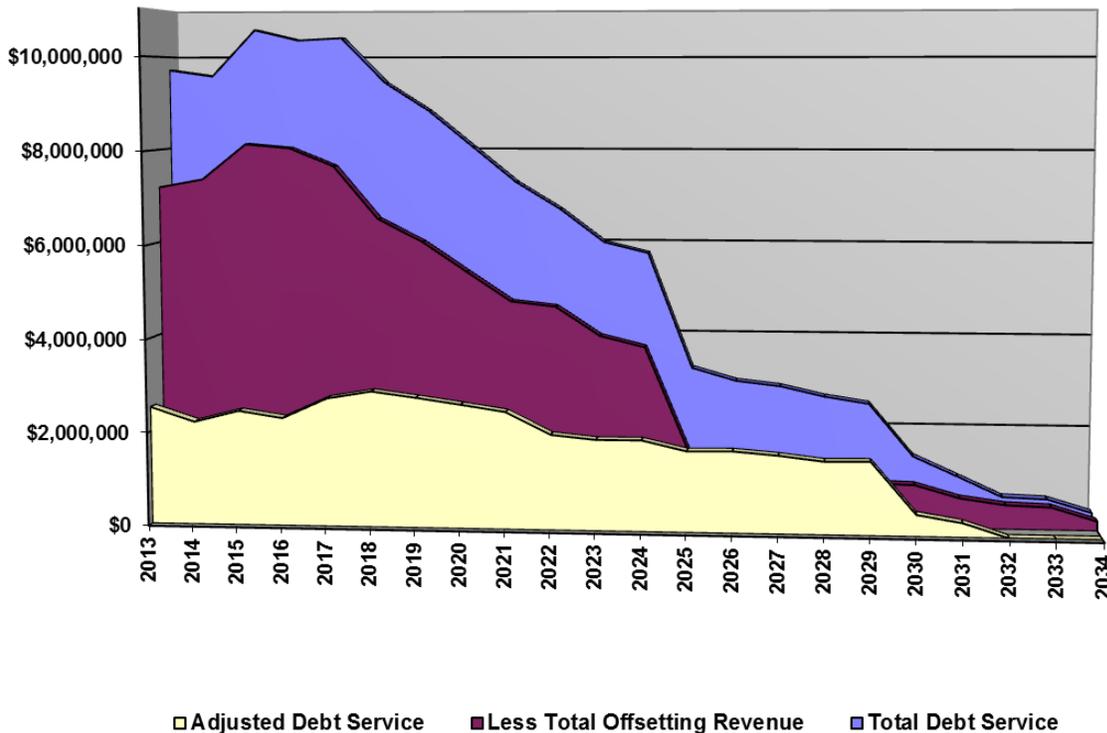
developing a cooperative agreement with the Derby Recreation Commission to provide recreation and meeting space for the community. Development of the remaining area on this parcel is to be funded by half of a ½ cent city-wide retail sales tax that will be voted upon in October 2013. If the sales tax question is authorized by the voters, the proceeds will fund \$6.5 million for Madison Avenue Central Park beginning in 2015 and \$4.0 million for a new ball field complex and dog park beginning in 2017. The other half of the city-wide retail sales tax will support the operation of the Derby Public Library and Derby Fire & Rescue Department.

In 2013, reconstruction of Madison Avenue west of Highway K-15 will occur with the assistance of a \$650,000 Kansas Department of Transportation grant and \$877,000 bond proceeds issued in 2012. Due to the construction of a new middle school by the Derby School District, improvements of \$2.2 million are planned at the north end of Rock Road in 2014.

The previous chart also contains a projection of special assessment projects for which temporary financing is planned in 2013 and beyond.

The next chart shows the level of offsetting revenues that are 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**

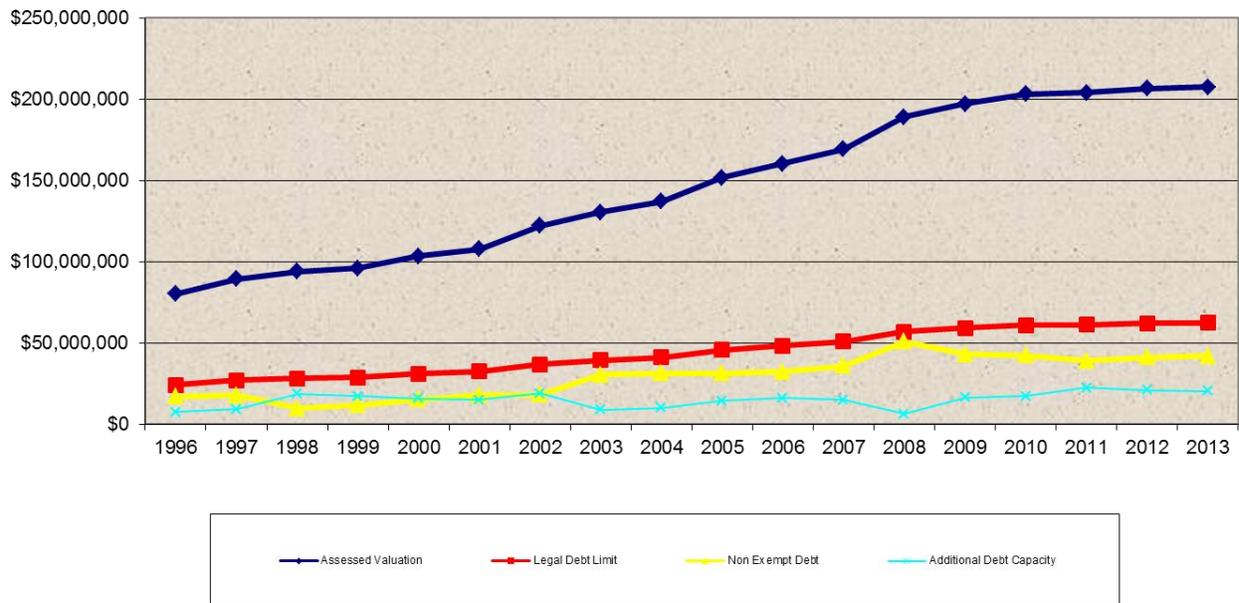


While the estimated offsetting revenues total \$82.4 million, the outstanding City-at-large portion of the total debt service is \$38.1 million. Again, this presentation includes approximately \$24 million in future debt split between offsetting revenues and city-at-large debt. Another key consideration is that debt amortization is expected to continue at a rapid pace with an estimated 80% of the principal to be retired within 10 years.

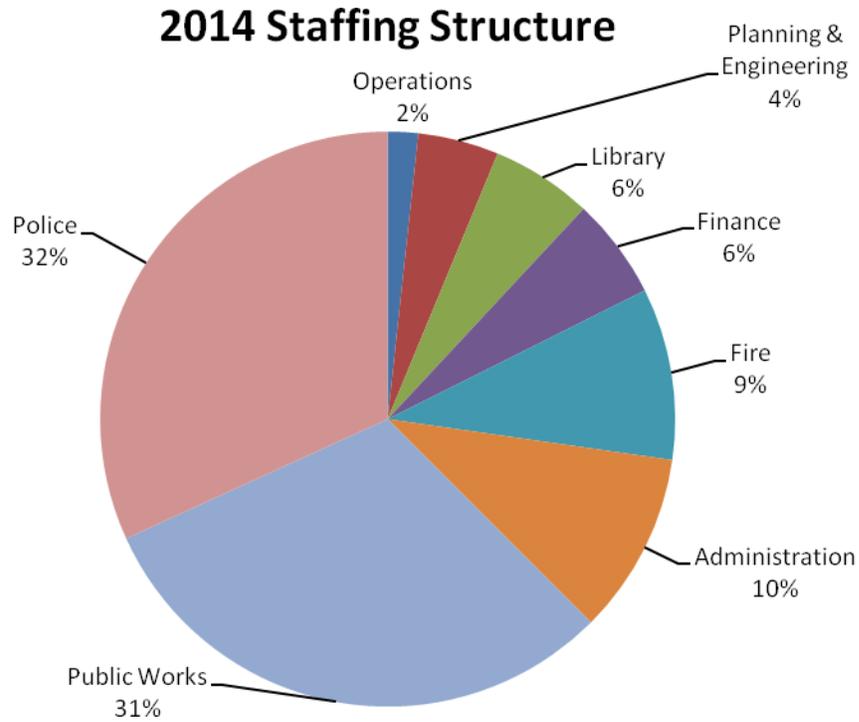
Pursuant to the Debt Management policy, the City Council will receive a fiscal impact statement of projects in the CIP to be funded with long-term debt. The adjusted debt service in the previous chart shows that future debt associated with CIP projects should not require an increase in the existing debt service levy.

The next chart indicates the additional debt capacity available to the City as of May 9, 2013. The City has more than \$20 million in debt capacity and will annually pay approximately \$6 million in principal in 2013 and beyond. Presently, there is additional debt capacity to cover the future debt in connection with 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. This rating was reaffirmed in April 2013.

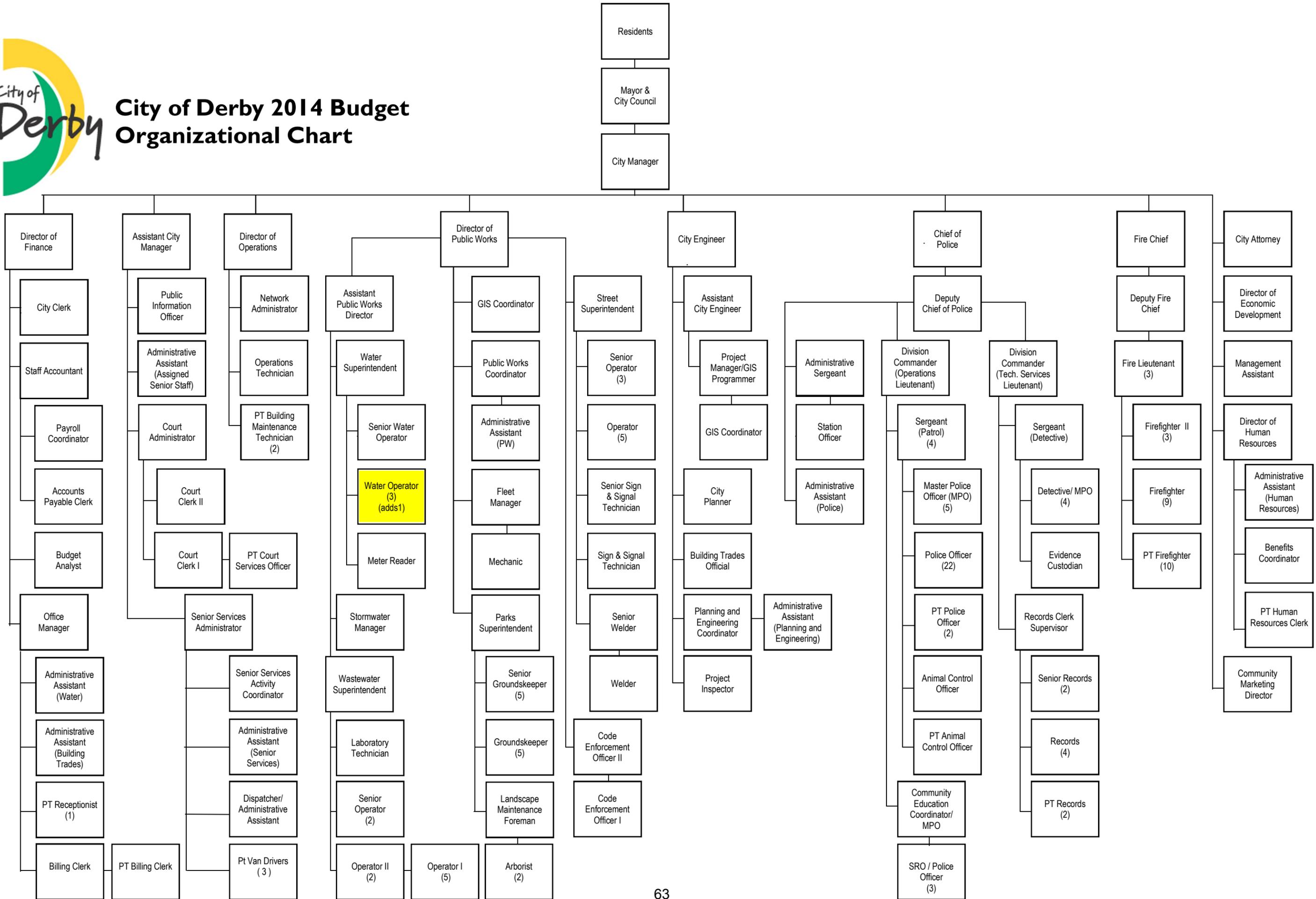


Authorized Staffing

Department	2012 Full-Time	2012 Part-Time	2013 Full-Time	2013 Part-Time	2014 Full-Time	2014 Part-Time
Administration	18	5	18	5	18	5
Police	55	6	56	4	56	4
Finance	10	2	10	2	10	2
Operations	3	2	3	2	3	2
Fire	17	10	17	10	17	10
Public Works	50	0	53	0	54	0
Planning & Engineering	12	0	8	1	8	1
Library	10	17	10	17	10	17
TOTAL	175	42	175	41	176	41



City of Derby 2014 Budget Organizational Chart



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Capital Improvement Plan 2014-2018

The Capital Improvement Plan (CIP) outlines the 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 formally adopts the budget, and at that time funds are 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 2014 to 2018. Essentially, the CIP is a roadmap that guides the City in planning major projects and acquisitions.

What is a CIP project?

Projects that are shown in the CIP are generally defined as any construction (or reconstruction or replacement) of major infrastructure such as streets, parks, facilities, stormwater, sidewalks, intersections, 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 citizens, 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, if needed?
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 infrastructure (example: linking a road segment)?
6. Are there other reasons to construct the project (example: Council priority, timing or 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. These projects are reviewed 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.

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 to help make physical and 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.

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

The 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, employees, and customers; choice among modes of travel (vehicles, bicycles, and pedestrians) and environmental protection.

Strong Partnerships and Leadership

Our community governance is responsive and creative in our 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.

**2014-2018 Capital Improvement Plan
All Fund Expenditures**

Spending by Type	2013	2014	2015	2016	2017	2018
Facilities Projects	4,589,000	2,300,000	100,000	175,000	290,000	175,000
Stormwater Management Projects	245,000	305,000	300,000	575,000	225,000	225,000
Parks Projects	120,750	622,500	3,730,000	5,730,000	4,160,000	-
Sidewalk Projects	10,000	20,000	50,000	220,000	90,000	90,000
Street Projects	2,833,000	4,103,000	1,682,000	3,737,000	156,000	-
Wastewater Projects	620,000	765,000	1,475,000	2,275,000	475,000	475,000
Water Projects	90,000	185,000	300,000	200,000	525,000	200,000
2013 CIP Total	8,507,750					
2014 CIP Total		8,300,500				
2015 CIP Total			7,637,000			
2016 CIP Total				12,912,000		
2017 CIP Total					5,921,000	
2018 CIP Total						1,165,000

Spending by Source	2013	2014	2015	2016	2017	2018
General Obligation Bond	5,272,000	4,312,000	4,250,000	6,975,000	4,000,000	-
State/Federal Grants	675,000	-	400,000	2,000,000	-	-
General Fund	276,000	400,000	690,000	987,000	616,000	195,000
Special Park and Recreation Fund	95,750	27,500	142,000	30,000	-	-
Water Company Dividends	90,000	325,000	300,000	200,000	525,000	200,000
Wastewater CIP	185,000	200,000	1,000,000	150,000	-	-
CIP Reserve	1,032,000	815,000	-	-	-	-
Wastewater Fund	435,000	705,000	475,000	625,000	475,000	475,000
Revenue Bond	-	-	-	1,500,000	-	-
Special Street	202,000	275,000	10,000	150,000	50,000	50,000
Aquatic Park Fund	-	60,000	-	-	10,000	-
Library Sales Tax	-	35,000	-	-	-	-
Benefit District	-	461,000	20,000	20,000	20,000	20,000
Community Foundation	-	-	50,000	-	-	-
Stormwater Utility	245,000	305,000	300,000	225,000	225,000	225,000
Other Local Govts			-	50,000		
Equipment Reserve		380,000				
Total CIP Spending	8,507,750	8,300,500	7,637,000	12,912,000	5,921,000	1,165,000

**2014-2018 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.

	2013	2014	2015	2016	2017	2018
Facilities Projects	89,000	75,000	100,000	125,000	290,000	175,000
Stormwater Management Projects	-	-	-	-	-	-
Parks Projects	-	-	38,000	-	150,000	-
Sidewalk Projects	-	-	20,000	100,000	20,000	20,000
Street Projects	187,000	325,000	532,000	762,000	156,000	-
2013 CIP Total	276,000					
2014 CIP Total		400,000				
2015 CIP Total			690,000			
2016 CIP Total				987,000		
2017 CIP Total					616,000	
2018 CIP Total						195,000

Capital Improvement Plan 2014-2018

Facilities									
Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
DRC Remodel	X						2012	\$4,500,000	Notes/Bonds
Miscellaneous Facilities Improvements	X							\$75,000	GF-CIP
Police Shooting Range Construction	X						2012	\$14,000	GF-CIP
								\$4,589,000	2013 Total
								\$89,000	GF Total
Miscellaneous Facilities Improvements		X						\$75,000	GF-CIP
Community LED Signage Plan - 2nd (Rock River Rapids)		X					2013	\$25,000	Aquatic Park
The Venue Building Remodel		X					2013	\$1,500,000	GO Bonds
Fiber Optic Network connections between City Facilities		X						\$350,000	Equip. Reserve
								\$35,000	Library
								\$35,000	Aquatic Park
								\$140,000	Wastewater
								\$140,000	Water
								\$2,300,000	2014 Total
								\$75,000	GF Total
Miscellaneous Facilities Improvements			X					\$100,000	GF-CIP
								\$100,000	2015 Total
								\$100,000	GF Total
Miscellaneous Facilities Improvements				X				\$100,000	GF-CIP
Community LED Signage Plan - 3rd (Madison & Woodlawn)				X			2014	\$25,000	GF-CIP
								\$50,000	Other Local Gov'ts
								\$175,000	2016 Total
								\$125,000	GF Total
Police/Court Addition Design					X		2011	\$60,000	GF-CIP
Fire Station 3 Design					X		2013	\$130,000	GF-CIP
Miscellaneous Facilities Improvements					X			\$100,000	GF-CIP
								\$290,000	2017 Total
								\$290,000	GF Total
Police/Court Addition Construction						X	2016	TBD	GF-CIP
Miscellaneous Facilities Improvements						X		\$100,000	GF-CIP
Community LED Signage Plan - 4th (Location TBD)						X	2015	\$75,000	GF-CIP
								\$175,000	2018 Total
								\$175,000	GF Total
Future									
Fire Station 3 Construction (NW)							X	\$2,000,000	GO Bond
S. K-15 Gateway							X	TBD	GF-CIP
							X	TBD	KDOT Grant
Yearly Totals								\$4,589,000	2013
								\$2,300,000	2014
								\$100,000	2015
								\$175,000	2016
								\$290,000	2017
								\$175,000	2018
Total 5-Year Facilities Projects								\$7,629,000	

Capital Improvement Plan 2014-2018

Stormwater Management

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
Buckner Ditch & Culvert Improvements	X						2012	\$75,000	Stormwater Utility
Southcrest Channel Design and Construction	X						2012	\$120,000	Stormwater Utility
Woodland Valley Land Acquisition and Design	X						2012	\$30,000	Stormwater Utility
Erosion Control	X							\$10,000	Stormwater Utility
Storm Sewer Repair	X							\$10,000	Stormwater Utility
								\$245,000	2013 Total
								\$245,000	Stormwater Total
Woodland Valley Construction		X					2013	\$180,000	Stormwater Utility
Erosion Control		X						\$50,000	Stormwater Utility
Storm Sewer Repair		X						\$75,000	Stormwater Utility
								\$305,000	2014 Total
								\$305,000	Stormwater Total
Oakwood Valley Construction			X				2014	\$75,000	Stormwater Utility
Drainage Improvements			X					\$100,000	Stormwater Utility
Erosion Control			X					\$50,000	Stormwater Utility
Storm Sewer Repair			X					\$75,000	Stormwater Utility
								\$300,000	2015 Total
								\$300,000	Stormwater Total
Drainage Improvements				X				\$100,000	Stormwater Utility
Erosion Control				X				\$50,000	Stormwater Utility
Storm Sewer Repair				X				\$75,000	Stormwater Utility
Nelson Drive Drainage Improvements				X				\$350,000	Bonds
								\$575,000	2016 Total
								\$225,000	Stormwater Total
Drainage Improvements					X			\$100,000	Stormwater Utility
Erosion Control					X			\$50,000	Stormwater Utility
Storm Sewer Repair					X			\$75,000	Stormwater Utility
Trail Creek from Kay to Britain					X			TBD	Stormwater Utility
								\$225,000	2017 Total
								\$225,000	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	2018 Total
								\$225,000	Stormwater Total
Yearly Total:								\$245,000	2013
								\$305,000	2014
								\$300,000	2015
								\$575,000	2016
								\$225,000	2017
								\$225,000	2018
Total 5-Year Drainage Projects								\$1,875,000	

Capital Improvement Plan 2014-2018

Parks

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
High Park Soccer and Practice Fields Redevelopment	X						2012	\$36,750	Special Parks
High Park N Playground crumb rubber	X							\$34,000	Special Parks
Grant Split								\$25,000	KDHE Grant
Garrett Park ADA Building Alterations	X							\$25,000	Special Parks
								\$120,750	2013 Total
								\$0	GF Total
Madison Avenue Central Park & Warren Riverview Design		X					2013	\$565,000	CIP Reserve
Garrett Soccer Field Irrigation		X						\$10,000	Special Parks
Tanglewood Ball Field Score Boards		X						\$17,500	Special Parks
Swaney Elementary Playground		X						\$30,000	Special Parks
								\$622,500	2014 Total
								\$0	GF Total
Madison Avenue Central Park Construction (1 of 2)			X				2014	\$3,500,000	Sales Tax Bond
								TBD	KDWP Grant
								\$50,000	Comm. Foundation
Garrett Park Light Pole Replacement #1 & #2			X					\$142,000	Special Parks
Garrett Park Light Pole Replacement #3			X					\$38,000	GF
								\$3,730,000	2015 Total
								\$38,000	GF Total
Warren Riverview Park Construction				X			2015	\$2,700,000	GO Bond
High Park Play Equipment Replacement				X			2015	\$30,000	Special Parks
Madison Avenue Central Park Construction (2 of 2)				X				\$3,000,000	Sales Tax Bond
								\$5,730,000	2016 Total
								\$0	GF Total
Rock River Rapids New Feature Design					X			\$10,000	Aquatic Park
Dog Park Development					X			\$100,000	Sales Tax Bond
High Park Ball Field Lighting Replacement					X		2014	\$150,000	GF-CIP
4-plex Sports Complex Ballfields with Concession, Press Box, & Parking					X		2016	\$3,900,000	Sales Tax Bond
Madison Corridor Enhancement (K-15 to Central Park)					X			TBD	GO Bond
								TBD	KDOT Grant
								\$4,160,000	2017 Total
								\$150,000	GF Total
Construct 2 Outdoor Volleyball Courts at High Park						X	2016	TBD	Special Parks
Yearly Totals								\$120,750	2013
								\$622,500	2014
								\$3,730,000	2015
								\$5,730,000	2016
								\$4,160,000	2017
								\$0	2018
Total 5-Year Park Projects								\$14,363,250	Total

Capital Improvement Plan 2014-2018

Bike Paths/Sidewalks

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
Sidewalk Repair and Replacement	X							\$10,000	Special Street
								\$10,000	2013 Total
								\$0	GF Total
Sidewalk Repair and Replacement		X						\$20,000	Special Street
								\$20,000	2014 Total
								\$0	GF Total
Sidewalk Repair and Replacement			X					\$10,000	Special Street
Priority Sidewalk			X					\$20,000	GF-CIP
								\$20,000	Benefit District
								\$50,000	2015 Total
								\$20,000	GF Total
Aviation Pathway (Buckner/Oliver from Patriot to 47th)				X				\$80,000	GF-CIP
Sidewalk Repair and Replacement				X				\$50,000	Special Street
Priority Sidewalk				X				\$20,000	GF-CIP
								\$20,000	Benefit District
								\$220,000	2016 Total
								\$100,000	GF Total
Sidewalk Repair and Replacement					X			\$50,000	Special Street
Priority Sidewalk					X			\$20,000	GF-CIP
								\$20,000	Benefit District
								\$90,000	2017 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	2018 Total
								\$20,000	GF Total
Future									
Phase 11 Bike Path (Rock Road from Derby to Mulvane)							X	TBD	
Market Street (Skatepark to Warren Riverview Park)							X	TBD	
Yearly Totals								\$10,000	2013
								\$20,000	2014
								\$50,000	2015
								\$220,000	2016
								\$90,000	2017
								\$90,000	2018
Total 5-Year Bike Path/Sidewalk Projects								\$480,000	

Capital Improvement Plan 2014-2018

Streets/Intersections

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
Nelson Drive Design (@ Patriot)	X						2012	\$40,000	CIP Reserve
Madison Ave (DHS to High Park) Design	X						2012	\$95,000	CIP Reserve
Madison Ave Construction (Buckner to Water)	X							\$772,000	GO Bond
Woodlawn Bridge Deck Repairs	X							\$650,000	KDOT-EC DEV
Nelson Drive & Meadowlark Intersection Design	X						2012	\$23,000	GF-CIP
Traffic Signal Improvements (@Rock Road & Chet Smith)	X							\$125,000	CIP Reserve
Street Reconstruction:	X							\$14,000	GF-CIP
Emma (Georgie to Kokomo)								\$192,000	Special Street
Osage (S of Madison 900)								\$150,000	GF-CIP
Louisa (Derby to Westview)									
Nelson Drive (Walnut to Buckner)									
Rock Road (Patriot to North Middle School) Design	X						2012	\$150,000	CIP Reserve
Nelson Drive - Design & Construction @ Red Powell	X						2012	\$122,000	CIP Reserve
Street Projects Land Acquisition	X							\$500,000	CIP Reserve
								\$2,833,000	2013 Total
								\$187,000	GF Total
Madison Avenue & Rock Rd. Intersection Control Wiring		X						\$45,000	General Fund
Nelson Drive - Construction @ Patriot TIF		X						\$1,200,000	GO Bond
Rock Road (Patriot to North Middle School) Construction		X						\$1,612,000	GO Bond
Street Reconstruction:		X						\$461,000	Benefit District
Tamarisk St. (Woodlawn to Sandhill)								\$255,000	Special Street
Wahoo Cir. (Tamarisk to Cul-de-sac)								\$280,000	General Fund
Burr Hill Road (Birchwood to Burning Tree)									
Street Projects Land Acquisition		X						\$250,000	CIP Reserve
								\$4,103,000	2014 Total
								\$325,000	GF Total
Nelson Drive - Construction @ Meadowlark			X				2016	\$750,000	GO Bond
West End Design			X					\$400,000	KDOT
Street Reconstruction:			X				2014	TBD	TBD
Carolyn (Brook Forest to Oak Forest)								\$512,000	General Fund
Blue Spruce & Blue Spruce Cir. (Brook Forest to Cul-de-sac)									
Redbud Ct. (Brook Forest to Cul-de-sac)								TBD	TBD
Street Projects Land Acquisition			X					TBD	TBD
Winding Lane Circle Guard Rail Replacement			X					\$20,000	GF-CIP
								\$1,682,000	2015 Total
								\$532,000	GF Total
Alley Reconstruction (West of K15, Market to Washington)				X			2014	\$50,000	Special Street
Madison Ave (DHS to High Park) Construction				X			2015	\$475,000	GO Bond
River St. (Market to Madison) Widen & Reconstruction				X				\$2,000,000	KDOT/WAMPO
Meadowlark & Woodlawn - Reconstruct Intersection & Install Left Turn Lane				X			2014	\$250,000	General Fund
West End Construction				X				\$450,000	GO Bond
Street Reconstruction:				X				TBD	TBD
Partridge (Sharon to Kay)								\$512,000	General Fund
Sharon Ct. (Partridge to Cul-de-sac)									
Kokomo (Kay to Washington)									
								\$3,737,000	2016 Total
								\$762,000	GF Total
Street Reconstruction:					X		2017	\$156,000	General Fund
Westview (Lincoln to Pleasantview)									
Washington (Georgie to Alley)									
								\$156,000	2017 Total
								\$156,000	GF Total
Street Reconstruction						X		TBD	General Fund
Future								\$0	GF Total
K-15 & Patriot (Right Lane to K15 Northbound) Intersection							X	TBD	Special Street
Madison Avenue Streetscape (K15 to Woodlawn)							X	Unknown	KDOT Grant
McIntosh (Madison to Meadowlark) Construction							X	\$830,000	GO Bond
Yearly Totals								\$2,833,000	2013
								\$4,103,000	2014
								\$1,682,000	2015
								\$3,737,000	2016
								\$156,000	2017
								\$0	2018
Total 5-Year Street Projects								\$12,511,000	Total

Capital Improvement Plan 2014-2018

Wastewater

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
SCADA system	X						2012	\$185,000	WW CIP
Treatment Plant Improvements	X							\$160,000	WW
Collection System Improvements	X							\$275,000	WW
								\$620,000	2013 Total
Treatment Plan Improvements (Wastewater Mixing Enhancements)		X						\$175,000	WW
Digester Capacity Enhancement Design		X						\$200,000	WWCIP
Wastewater Shop Building		X					2013	\$90,000	WW
Collection System Improvements		X						\$300,000	WW
								\$765,000	2014 Total
Digester Capacity Enhancement Construction			X					\$1,000,000	WW CIP
Treatment Plant Improvements			X					\$175,000	WW
Collection System Improvements			X					\$300,000	WW
								\$1,475,000	2015 Total
Digester Capacity Enhancement Construction				X				\$1,500,000	Revenue Bond
Nutrient Removal Design				X			2013	\$150,000	WW CIP
Phase 4 SE Interceptor Design				X				\$150,000	WW
Treatment Plant Improvements				X				\$175,000	WW
Collection System Improvements				X				\$300,000	WW
								\$2,275,000	2016 Total
Nutrient Removal Construction					X		2014	TBD	Revenue Bond
Treatment Plant Improvements					X			\$175,000	WW
Collection System Improvements					X			\$300,000	WW
								\$475,000	2017 Total
Treatment Plant Improvements						X		\$175,000	WW
Collection System Improvements						X		\$300,000	WW
								\$475,000	2018 Total
Future									
Phase 4 SE Interceptor Construction							X	TBD	GO Bond
Yearly Totals								\$620,000	2013
								\$765,000	2014
								\$1,475,000	2015
								\$2,275,000	2016
								\$475,000	2017
								\$475,000	2018
Total 5-Year Wastewater Projects								\$6,085,000	

Capital Improvement Plan 2014-2018

Water System

Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
Valve Installation	X							\$40,000	Water Dividends
Emergency Repair	X							\$50,000	Water Dividends
								\$90,000	2013 Total
Distribution System Improvement Design		X						\$20,000	Water Dividends
English Street Water Line Design and Construction		X						\$50,000	Water Dividends
North Woodlawn/55th St. Loop Design		X						\$50,000	Water Dividends
Meadowlark & Triple Creek Control Valve Design		X						\$15,000	Water Dividends
Emergency Repair		X						\$50,000	Water Dividends
								\$185,000	2014 Total
Meadowlark & Triple Creek Control Valve Construction			X				2015	\$100,000	Water Dividends
Distribution System Improvements			X					\$150,000	Water Dividends
Emergency Repair			X					\$50,000	Water Dividends
								\$300,000	2015 Total
North Woodlawn 55th St. Loop Construction				X			2014	\$360,000	Water Dividends
Distribution System Improvements				X				\$150,000	Water Dividends
Emergency Repair				X				\$50,000	Water Dividends
								\$200,000	2016 Total
High Park Loop & Control Valve					X		2013	\$325,000	Water Dividends
Distribution System Improvements					X			\$150,000	Water Dividends
Emergency Repair					X			\$50,000	Water Dividends
								\$525,000	2017 Total
Distribution System Improvements						X		\$150,000	Water Dividends
Emergency Repair						X		\$50,000	Water Dividends
								\$200,000	2018 Total
Future									
Secondary Connection to Wichita Water							X	TBD	Water Dividends
Yearly Totals								\$90,000	2013
								\$185,000	2014
								\$300,000	2015
								\$200,000	2016
								\$525,000	2017
								\$200,000	2018
Total 5-Year Water Projects								\$1,500,000	

Capital Reserves & Contingencies									
100 200 405		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
8247	General Fund Capital Contingencies	23,600	-	29,200	25,000	25,000	0%	0%	
8300	Miscellaneous - Cash Reserve	-	-	4,771,752	-	4,768,353	0%	0%	
	Total Contractual	23,600	-	4,800,952	25,000	4,793,353	0%	19073%	
						-			
9012	Transfer to Capital Reserve Fund	470,000	720,000	-	-	-	-100%	0%	
9011	Transfer to Equipment Reserve Fund	960,000	-	-	-	-	0%	0%	
	Total Transfers	1,430,000	720,000	-	-	-	-100%	0%	
		1,453,600	720,000	4,800,952	25,000	4,793,353	-97%	19073%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Budget Worksheet									
Capital Improvement Plan Reserve									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2013	Explanations
700 800 805									
4050	Carryover	2,154,900	2,185,586	1,104,527	2,160,636	1,128,636	-1%	-48%	
4240	Land Acquisition Transfer	100,000	100,000	-	-	-	-100%		
4999	Transfer from General Fund	470,000	620,000	-	-	-	-100%		
4610	Capital Project Reimbursement	287,888	-	22,000	-	-			Reimbursements for Meadowlark project
4867	Grant Reimbursement	-	-	-	-	-			
	Total Revenue	3,012,788	2,905,586	1,126,527	2,160,636	1,128,636	-26%	-48%	
8319	Meadowlark Design (Rock Rd. to ECL)		-	-	-	-	0%	0%	
8713	City Hall Remodel	235	-	-	-	-	0%	0%	
8714	Senior Center Remodel	-	-	-	-	-	0%	0%	
8319	Design Meadowlark	-	5,400	-	-	-	-100%	0%	
8329	Nelson Drive Intersection - Meadowlark	-	49	100,000	125,000	-	255054%	-100%	
8329	Nelson Drive Intersection - Patriot	-	41,546	-	40,000	-	-4%	-100%	
	Nelson Drive Intersection - Red Powell	-	-	-	122,000	-	0%	-100%	
	Madison Avenue (DHS to High Park)	5,725	-	-	95,000	-	0%	-100%	
	Rock Road (Patriot to New DMS)	-	12,621	140,000	150,000	-	1089%	-100%	
	Land Acquisition	751,272	578,607	300,000	500,000	250,000	-14%	-50%	
	Madison Avenue Central Park & Warren Riverview Park	69,970	106,727	TBD	-	565,000	-100%	0%	
	Total Expenditures	827,202	744,950	540,000	1,032,000	815,000	39%	-21%	-
		2011 Revised	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2013	

Equipment Replacement Plan (2014 - 2018)

Department	Project Description	2013	2014	2015	2016	2017	2018	Plan	Estimated Cost	Funding Source
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 Recorder (3)	X							\$15,000	General Fund
Police	Firearm Replacement (16)	X							\$5,000	General Fund
Police	Taser Replacement (3)	X							\$3,400	LETF
Police	Patrol Car Cages (3)	X							\$4,500	General Fund
Police	Light Bar (3)	X							\$4,000	General Fund
Police	Patrol Car Equipment Consoles (3)	X							\$1,800	General Fund
Police	Cold Storage Refrigerator (Evidence)	X							\$5,000	GF - PSFF
Police	Stalker Radar Replacement	X							\$2,500	GF - PSFF
Police	Digital Fingerprint System	X							\$30,000	GF - PSFF
Police	Tactical Armor Carrier Vests	X							\$6,197	GF-PSFF
Police and Fire	Mobile Data Terminals	X							\$89,760	General Fund
Fire	Fire Equipment Replacements	X							\$15,000	General Fund
Fire	Personal Protective Equip. (7)	X							\$14,990	General Fund
Fire	Q82 Nozzles (7)	X							\$7,000	General Fund
Fire	E82 Fire Hose	X							\$12,360	GF - PSFF
Fire	Replacement Rescue Air Bags	X							\$7,000	GF - PSFF
Water	Signal Transmitters for Meters	X							\$15,000	Water Operations
Wastewater	Televising Camera	X							\$70,000	Wastewater
									\$260,977	GF
									\$81,000	Equip. Reserve
									\$3,400	LETF
									\$70,000	Wastewater
									\$15,000	Water
									\$430,377	2013 Total
Operations	Copier Replacement		X						\$15,000	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	Patrol Car Cages (4)		X						\$10,000	General Fund
Police	Light Bar (4)		X						\$7,200	General Fund
Police	Patrol Car Equipment Consoles (3)		X						\$2,400	General Fund
Police	Tactical Armor Carrier Vests		X						\$6,197	GF-PSFF
Fire	Fire Equipment Replacements		X						\$15,000	General Fund
Fire	Personal Protective Equip. (7)		X						\$16,500	General Fund
Fire	E82 Nozzles (7)		X						\$9,300	General Fund
Fire	4-Gas Monitor (Station 81)		X						\$3,300	General Fund
Public Works	Two Riding Lawnmowers		X						\$20,870	General Fund
Stormwater	Stormwater Infrastructure Camera		X						\$16,000	Stormwater
Senior Services	Fitness Equipment		X						\$4,900	General Fund
Water	Signal Transmitters for Meters		X						\$15,000	Water
									\$214,967	GF
									\$15,000	Water
									\$16,000	Stormwater
									\$245,967	2014 Total
Operations	Copier Replacement			X					\$15,000	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 Car Cages (4)			X					\$10,000	General Fund
Police	Light Bars (4)			X					\$7,200	General Fund
Police	Detective Interview Recording Equip. (1)			X					\$12,000	General Fund
Police	Patrol Car Equipment Consoles (5)			X					\$2,400	General Fund
Police	Patrol Night Vision			X					\$5,500	General Fund
Fire	Fire Equipment Replacements			X					\$15,000	General Fund
Fire	Personal Protective Equip. (7)			X					\$18,150	General Fund
Fire	Hydraulic Rescue Power Unit Replacemnet			X					\$8,500	GF-PSFF
Senior Services	Fitness Equipment			X					\$3,200	General Fund
Water	Signal Transmitters for Meters			X					\$15,000	Water
									\$221,250	GF
									\$15,000	Water
									\$236,250	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	Mobile Video Recorder (3)			X			\$15,000	General Fund
Police	Tasers (3)			X			\$3,300	General Fund
Police	Patrol Car Cages (4)			X			\$7,500	General Fund
Police	Light Bar (4)			X			\$5,400	General Fund
Police	Patrol Car Equipment Consoles (3)			X			\$1,800	General Fund
Police	Records Digital Phone Recorder			X			\$25,000	General Fund
Police	Electronic Ticketing			X			\$35,000	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			\$16,500	General Fund
Fire	SCBA Total Replacement (42)			X			\$231,000	General Fund
Fire	Hydraulic Rescue Hoses/Reels Replacement			X			\$7,000	GF-PSFF
Senior Services	Fitness Equipment			X			\$4,900	General Fund
							\$468,400	GF
							\$15,000	Water
							\$483,400	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	Mobile Video Recorder (3)				X		\$15,000	General Fund
Police	Tasers (3)				X		\$3,300	General Fund
Police	Patrol Car Cages (3)				X		\$7,500	General Fund
Police	Light Bar (3)				X		\$5,400	General Fund
Police	Patrol Car Equipment Consoles (3)				X		\$1,800	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		\$16,500	General Fund
Fire	Combination Hydraulic Rescue Tool				X		\$7,500	GF-PSFF
Senior Services	Fitness Equipment				X		\$1,700	General Fund
							\$174,700	GF
							\$15,000	Water
							\$189,700	2017 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 Recorder (3)					X	\$15,000	General Fund
Police	Taser Replacement (3)					X	\$3,300	General Fund
Police	Patrol Car Cages (3)					X	\$7,500	General Fund
Police	Light Bar (3)					X	\$5,400	General Fund
Police	Patrol Car Equipment Consoles (3)					X	\$1,800	General Fund
Police	Blood Clotting Trauma Replacements					X	\$1,700	General Fund
Police	Automated License Plate Readers					X	\$5,000	General Fund
Fire	Personal Protective Equip. (7)					X	\$17,000	General Fund
Fire	Fire Equipment Replacements					X	\$15,000	General Fund
							\$86,700	General Fund
							\$81,000	Equip. Reserve
							\$167,700	2018 Total
							\$430,377	2013
							\$245,967	2014
							\$236,250	2015
							\$483,400	2016
							\$189,700	2017
							\$167,700	2018
Total 5-Year Plan							\$1,753,394	

Equipment Reserve							
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	Explanation
710 800 710							
4050	Carryover	532,127	1,059,579	776,609	912,359	749,359	
4999	Transfer from General Fund	960,000	-	-	-	-	Year-end Transfers
	Total Revenue	1,492,127	1,059,579	776,609	912,359	749,359	
8100	New Equipment	-	9,955	-	-	-	
8105	Radio Replacement	293,074	-	-	-	-	
8110	Fire	-	-	-	-	-	
8115	Public Works	-	-	-	-	-	
8120	Software Replacements	139,474	-	-	-	-	
	Fiber Optic Network Connections		-	-	-	350,000	
	Equipment Replacement Plan	-	137,264	81,000	81,000	-	
	Vehicle Replacement Plan	-	-	96,000	82,000	272,458	
	Total Expenditures	432,548	147,220	177,000	163,000	622,458	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	

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Vehicle Replacement Plan (2014-2018)											
Department	Vehicle		2013	2014	2015	2016	2017	2018	Plan	Est. Cost	Funding Source
Public Works	1/2 Ton Pick-up (Water)	297	X							26,000	Water
Police	Patrol Car	179	X							30,000	Equip. Reserve
Police	Patrol Car	171	X							30,000	Equip. Reserve
Police	Patrol Car	180	X							30,000	Special Alcohol
Police	Staff Car	137	X							22,000	Equip. Reserve
										\$82,000	Equip. Reserve
										\$30,000	Special Alcohol
										\$26,000	Water
										\$138,000	2013 Total
Admin	Derby Dash	601		X						\$69,048	Equip. Reserve
Public Works	3/4 Ton Pick-up (Parks)	224		X						28,000	Equip. Reserve
Public Works	Dump Truck (Streets)	305		X						120,000	Special Street
Public Works	3/4 Ton Pick-up (Parks)	223		X					2017	32,000	Equip. Reserve
Public Works	Water Utility Vehicle (Diesel)	358		X						55,000	Water
Police	Patrol Car	186		X						30,500	Equip. Reserve
Police	Patrol Car	187		X						30,500	Equip. Reserve
Police	Patrol Car	184		X						30,500	Equip. Reserve
Police	Patrol Car	190		X					2015	30,500	Equip. Reserve
Police	Animal Control Pick-up	288		X						21,500	Equip. Reserve
										\$272,548	Equip. Reserve
										\$120,000	Special Street
										\$55,000	Water
										\$447,548	2014 Total
Public Works	1/2 Ton Pick-up (Water)	298			X					30,000	Water
Public Works	Bucket Truck (Streets)	341			X					75,000	Special Street
Public Works	Vactor Combo Unit (Wastewater)	333			X				2014	400,000	WW
Fire	Chief's Vehicle	157			X					40,000	GF
Fire	Fire Squad 82 - Chassis Only	278			X				2016	80,000	GF
Police	Staff Car	135			X				2016	22,400	GF
Police	Patrol Car	188			X					31,000	Special Alcohol
Police	Patrol Car	189			X					31,000	Equip. Reserve
Police	Patrol Car	192			X				2016	31,000	Equip. Reserve
Police	Patrol Car	194			X				2016	31,000	Equip. Reserve
Police	Crime Scene Vehicle	322			X				2014	40,000	Equip. Reserve
										\$133,000	Equip. Reserve
										\$31,000	Special Alcohol
										\$75,000	Special Street
										\$142,400	GF
										\$30,000	Water
										\$400,000	WW
										\$811,400	2015 Total
Public Works	Code Enforcement Pick-up	270				X				16,500	GF
Public Works	1/2 Ton Pick-up (Streets)	276				X				25,000	Special Street
Planning & Eng.	1/2 Ton Pick-up (Inspector)	210				X				40,000	GF
Police	Staff Car	137				X				22,000	GF
Police	Patrol Car	193				X				32,000	GF
Police	Patrol Car	195				X				32,000	GF
Police	Patrol Car	178				X			2014	32,000	GF
										\$174,500	GF
										\$25,000	Special Street
										\$199,500	2016 Total
Public Works	3/4 Ton Pick-up (Wastewater)	247					X			27,000	WW
Public Works	Dump Truck (Parks)	310					X			137,000	GF
Public Works	3/4 Ton Pick-up (Parks)	225					X		2014	32,000	GF
Public Works	1/2 Ton Pick-up (Water)	299					X			30,000	Water
Public Works	1 Ton Pick-up (Parks)	368					X			40,000	Water
Public Works	3/4 Ton Pick-up (WW)	292					X			29,500	WW
Public Works	Televising Van (Wastewater)	254					X			25,000	WW

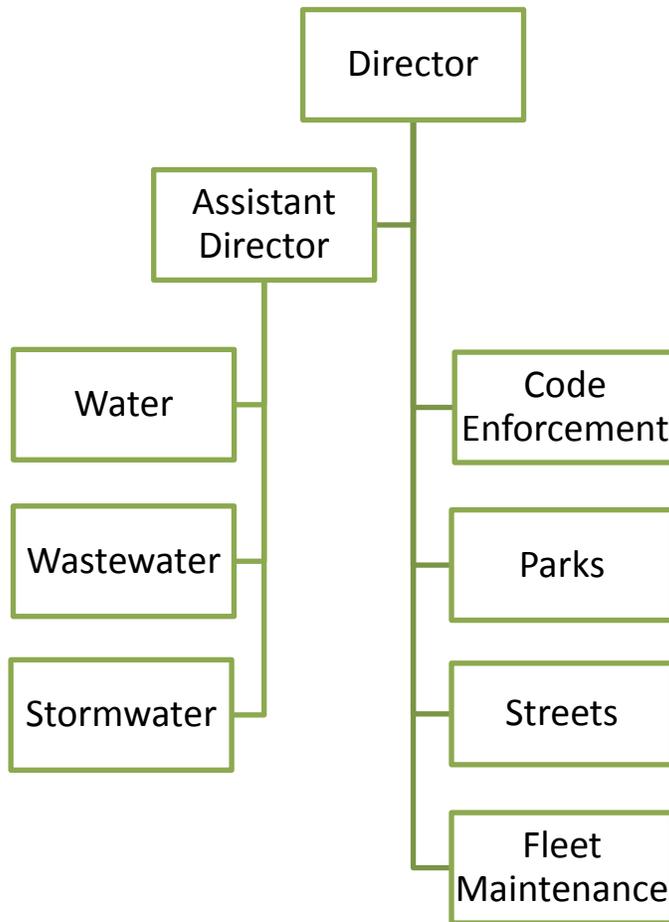
Vehicle Replacement Plan (2014-2018)											
Department	Vehicle		2013	2014	2015	2016	2017	2018	Plan	Est. Cost	Funding Source
Public Works	3/4 Ton Pick-up (Streets)	236					X			37,000	Special Street
Police	Patrol Car	177					X		2015	33,000	GF
Police	Patrol Car	185					X		2015	33,000	GF
Police	Patrol Car	173					X		2015	33,000	GF
										\$268,000	GF
										\$70,000	Water
										\$37,000	Special Street
										\$81,500	WW Total
										\$456,500	2017 Total
Fire	Deputy Chief's Vehicle	293						X		45,000	GF
Police	Patrol Car							X		33,500	GF
Police	Patrol Car							X		33,500	GF
Police	Patrol Car							X		33,500	GF
										\$145,500	GF
										\$145,500	2018 Total
Future											
Fire	Pumper Truck 83								X	575,000	GF
Fire	Squad 83								X	175,000	GF
										\$750,000	GF Total
										\$750,000	Future Total
										Totals	
										\$138,000	2013
										\$447,548	2014
										\$811,400	2015
										\$456,500	2017
										\$145,500	2018
										\$750,000	Future
Total 5-Year Plan										\$3,404,948	

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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

Ten divisions comprise the Public Works Department. These include Park Maintenance, Street Maintenance, Fleet Maintenance, Sign & Signalization, GIS, Metal Fabrication, Water Utility, Wastewater Utility, Stormwater Management and Code Enforcement. The entire department relies on the talents and abilities of 51 full-time staff members. These divisions 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

- √ 98% of designated right-of-ways mowed and maintained
- √ 100% of playground equipment inspected
- √ 100% of employees trained at least monthly

Streets Division

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

Wastewater Utility

- √ 100% of annual pavement sealing accomplished
- √ 90% of annual planned maintenance on primary and secondary streets accomplished
- √ 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

2012 Citizen Survey

91% of respondents noted the condition of Derby's streets as good or mainly good.

Nearly 84% of the respondents felt the City's snow removal process was good or mainly good.

"The parks are attractive, well-maintained and well-monitored."

"I enjoy Garrett and High Parks walking paths and additional exercise stops."

"The parks in Derby are always clean."

Parks Division

Division Overview

The Parks Division maintains the grounds and facilities at all City-owned properties, and the bike system throughout the community. The division maintains 335 acres of parks in 31 locations, including Rock River Rapids, the Derby Skate Park and an 18 hole, competition Disc Golf Course.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	565,418	548,080	567,310
Commodities	90,933	89,150	91,150
Contractual	192,253	200,395	200,395
Capital Outlay	-	-	-
Total	848,605	837,625	858,855

Summary by Category	2012	2013	2014
Special Parks Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	-	-	-
Capital Outlay	22,122	120,750	142,283
Total	22,122	120,750	142,283



Mission

Provide well-maintained facilities, safe and enjoyable parks and beautiful open spaces for use by the citizens of Derby.

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.

Budget Worksheet										
100 120 270	Public Works Parks									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation	
5001	Wages-Salary	534,954	555,728	594,417	537,815	556,800	-3%	4%		
5002	Overtime	8,694	5,610	8,500	5,725	5,900	2%	3%		
5004	Termination Fees	2,846	284	-	-	-	-100%	0%		
5012	Longevity	2,508	2,268	2,510	2,300	2,300	1%	0%		
5013	Lump Sum	800	855	-	-	-	-100%	0%		
5007	One Time Performance Pay	2,195	673	-	2,240	2,310	233%	3%		
	Total Personnel	551,997	565,418	605,427	548,080	567,310	-3%	4%		
6002	Operating Supplies	16,926	17,824	17,350	17,350	17,350	-3%	0%		
6004	Miscellaneous Tools	6,319	5,925	6,000	6,000	6,000	1%	0%		
6005	Trees & Shrubs	747	2,602	8,000	2,500	3,500	-4%	40%	Last three years no major purchase because of drought. No trees in 2013 unless weather permits the completion of Meadowlark planting where trees were removed last year	
6012	Chemicals & Fertilizer	5,850	6,028	10,000	8,000	9,000	33%	13%	Anticipated price increases	
6110	Fuel	50,745	52,443	53,840	52,500	52,500	0%	0%		
6351	Uniforms	3,358	6,112	2,800	2,800	2,800	-54%	0%	Partial replacement in 2013	
	Total Commodities	83,945	90,933	97,990	89,150	91,150	-2%	2%		
7005	Pre-Employment Testing	600	-	600	600	600	0%	0%		
7010	Printing	-	319	-	-	-	-100%	0%		
7030	Travel	-	681	3,744	5,646	5,646	729%	0%	2012 actual was a mistake, some of those costs should have been out of meetings and seminars	
7040	Subscriptions	-	11	100	100	100	793%	0%		
7041	Dues and memberships	1,026	1,241	1,400	1,056	1,056	-15%	0%		
7050	Meetings/seminars	6,322	7,028	3,465	2,493	2,493	-65%	0%		
7220	Professional Fees/contracts	3,337	5,188	5,500	5,500	5,500	6%	0%		
7225	Mulching/Grinding	-	17,750	25,000	25,000	25,000	41%	0%	Discount in 2012 due to machine breaking down	
7755	Seasonal Contract Wages	44,800	44,800	44,800	44,800	44,800	0%	0%		
7420	Ball Field Maintenance	8,061	10,158	10,000	10,000	10,000	-2%	0%		
7430	Soccer Field Maintenance	3,331	3,087	3,500	3,500	3,500	13%	0%	Anticipated price increases	
7440	Park Maintenance	42,894	47,710	47,000	47,000	47,000	-1%	0%		
7450	Concession Stand Maintenance	826	664	3,000	2,700	2,700	307%	0%	Anticipated maintenance to concession stands	
7520	Equipment Maintenance	30,546	38,159	36,000	36,000	36,000	-6%	0%	Add funds here if we decide to reduce mulching/grinding budget	
7521	Vehicle Maintenance	9,513	10,214	10,000	10,000	10,000	-2%	0%		
7522	Public Events	5,823	5,243	7,000	6,000	6,000	14%	0%		
	Park- Grill Expenses	4,171	-	-	-	-	0%	0%		
	Total Contractual Service	161,250	192,253	201,109	200,395	200,395	4%	0%		
	Public Works-Parks	797,192	848,605	904,526	837,625	858,855	-1%	3%		
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014		

Salary Splits	2013	2014
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 (2)	100%	100%

Salary Splits	2013	2014
Administrative Asst.	25%	25%
Groundskeeper (4)	100%	100%
Groundskeeper (1)	50%	50%
Asst Public Works Dir.	25%	25%
GIS Coordinator	50%	50%

Budget Worksheet									
240 120 310	Special Park & Recreation Fund								
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
4050	Projected Budget Carryover	101,190	90,045	91,629	124,438	85,203	38%	-32%	
4161	State Alcohol Program	50,823	56,515	52,345	56,515	57,080	0%	1%	
4614	KDIHE Crumb Rubber Grant	-	-	-	25,000	-	0%	-100%	
	Total Revenues	152,013	146,560	143,974	205,953	142,283	41%	-31%	
7820	Special Fund Expenditures	-	-	59,974	-	84,783	0%	0%	
8307	High Park Crumb Rubber Grant	-	-	34,000	59,000	-	0%	-100%	2013 Revised includes grant match.
8309	Hand Park Capital Improvements	-	-	-	36,750	-	0%	0%	
8310	High Park Improvements	61,968	-	-	-	10,000	0%	0%	
8308	Garrett Park Improvements	-	-	-	-	-	0%	0%	Partial light pole replacement #1, #2 & #3 in 2015. Balance of project funded in the General Fund.
	Swaney Elementary Playground	-	-	-	-	30,000	-	-	Crumb rubber.
8260	ADA Compliance Projects	-	22,122	50,000	25,000	17,500	0%	0%	
8209	All other Parks - Improvements	-	-	-	-	-	0%	0%	
	Total	61,968.00	22,122.46	143,974.00	120,750	142,283	446%	18%	
	Special Park & Recreation Fund	61,968	22,122	143,974	120,750	142,283	446%	18%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Division Overview

Rock River Rapids completed its tenth successful season of operation in 2013. Rock River Rapids is a regional aquatic facility that offers a shallow play pool, a lap pool, and a lazy river. The lazy river also includes a plunge area for four water slides. The facility has two shelters that can be rented for parties or other social events. Four handicap-accessible areas provide for water-proof wheelchairs to enter the water. The park hosts many exercise programs through the Derby Recreation Commission. Ticket prices remain affordable at \$8.00 ages 3-17, and \$9.00 for ages 18 and older. The success of Rock River Rapids is the cohesive management and communications between the City of Derby Parks Superintendent and the aquatics staff of the Derby Recreation Commission.

Mission

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

Goals

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

Summary by Category	2012	2013	2014
Aquatic Park Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	253,791	384,242	319,995
Capital Outlay	-	50,000	85,000
Total	253,791	434,242	404,995



Budget Worksheet									
Rock River Rapids Aquatic Park									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
760 503 502	Reserve Account								
4050	Projected Budget Carryover	1,280,893	1,611,463	1,561,463	1,611,463	1,491,333	0%	-7%	
4996	Transfer from Another Account	353,356	-	-	-	-	0%	0%	
	Total Reserve Account Revenues	1,634,249	1,611,463	1,561,463	1,611,463	1,491,333	0%	-7%	
7220	Professional Fees/Contracts	9,848	-	-	-	-	0%	0%	
8000	Emergency Equipment Repair/Replmnt	12,938	-	50,000	50,000	50,000	0%	0%	
	Total Reserve Account Expenditures	22,786	-	117,739	120,130	50,000	0%	-58%	
760 503 503	Operations Account								
4050	Projected Budget Carryover	176,097	214,967	53,167	221,541	(2,571)	3%	-101%	
4520	RRR Net Revenue DRC REIMBURSE	271,208.00	240,874.52	70,000.00	70,000	70,000	-71%	0%	2013 Revised based upon a conservative estimate. Actual will most likely be higher based upon history.
4502	Interest Income	-	-	500	-	-	0%	0%	
4515	Concession Revenue	17,118	19,491	20,000	20,000	20,000	3%	0%	
	Total Operation Revenue	464,423	475,333	143,667	311,541	87,429	-34%	-72%	
7011	Maintenance	63,253	69,035	122,500	122,550	126,215	78%	3%	Pool painting in 2013, slide rejuvenation in 2014.
7013	Marketing	15,000	15,000	15,000	15,000	15,000	0%	0%	
7014	Management Fee	96,257	96,301	97,000	97,000	97,000	1%	0%	
7015	Loss Reimbursement	50,000	50,000	50,000	50,000	50,000	0%	0%	
7016	Other - Special Events- Promotions	7,815	8,000	8,000	8,000	8,000	0%	0%	
7020	Security - Derby Police Department	12,887	12,531	13,000	13,000	13,000	4%	0%	
7220	Professional Fees	1,600	400	1,600	1,600	1,600	300%	0%	
7310	Liability & Property Insurance	2,644	2,524	2,700	4,362	4,580	73%	5%	2013 Revised based upon actual allocation which was updated by insurance agent.
7652	Stormwater	-	-	2,597	2,600	2,600	100%	0%	
	Total Operations Expenditures	249,456	253,791	312,397	314,112	317,995	24%	1%	
760 503 509	Operations - Interest Sub-Account								
4050	Projected Budget Carryover	265,112	269,020	266,520	271,278	273,278	1%	1%	
4502	Interest Earnings	3,908	2,258	-	2,000	2,000	0%	0%	
	Interest Sub-Account Revenue	269,020	271,278	266,520	273,278	275,278	1%	1%	
8100	New Equipment	-	-	-	-	35,000	0%	0%	Fiber optic connections.
8300	Capital Projects	-	-	75,000	-	-	0%	0%	
	Interest Sub-Account Expenditures	-	-	75,000	-	35,000	0%	0%	
760 503 516	Sponsorship Program								
4050	Projected Budget Carryover	7,827	17,577	25,877	24,102	30,102	37%	25%	
4600	Other Revenue	9,750	6,525	12,000	6,000	6,000	-8%	0%	
	Sponsorship Program Revenue	17,577	24,102	37,877	30,102	36,102	25%	20%	
8100	Professional Services	-	-	3,700	-	2,000	0%	0%	
8100	Sponsorship Program Expenses	-	-	3,700	-	2,000	0%	0%	

Budget Worksheet									
Rock River Rapids Aquatic Park									
		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
760 503 508									
	Bond Redemption Account								
4050	Projected Budget Carryover	353,356	-	-	-	-	0%	0%	
	Bond Redemption Account Revenue	353,356	-	-	-	-	0%	0%	
9001	Transfer to Another Account	353,356	-	-	-	-	0%	0%	
	Bond Redemption Expenditures	353,356	-	-	-	-	0%	0%	
	Summary of Revenue & Expenditures:								
4050	Projected Carryover	2,083,285	2,113,027	1,907,027	2,128,384	1,792,142	1%	-16%	
4502	Interest Income	3,908	2,258	500	2,000	2,000	0%	0%	
4520	DRC Net Revenue	271,208	240,875	70,000	70,000	70,000	-71%	0%	
4515	Concession	17,118	19,491	20,000	20,000	20,000	3%	0%	
4800	Sponsorship Revenue	9,750	6,525	12,000	6,000	6,000	-8%	0%	
4XXX	Transfers In	353,356	-	-	-	-	0%	0%	
	Total Fund Revenues	2,738,625	2,382,176	2,009,527	2,226,384	1,890,142	-7%	-15%	
7XXX	Contractual Services - Operations	259,304	253,791	380,136	384,242	317,995	51%	-17%	
8XXX	Capital Outlay	12,938	-	125,000	50,000	85,000	0%	70%	
8100	Sponsorship Program Expenses	-	-	3,700	-	2,000	0%	100%	
9XXX	Transfer Expense	353,356	-	-	-	-	0%	0%	
	Total Fund Expenditures	625,598	253,791	508,836	434,242	404,995	71%	-7%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Division Overview

The Special Street Fund is established to accumulate proceeds from the Special City County Highway Fund tax distributions (gasoline taxes). Monies are required by statute to be used specifically for construction and rehabilitation of the city's roads. The Special Street budget now reflects revenues, personnel expenditures, and all contractual and capital outlay expenditures. The Streets Division is responsible for inspecting, monitoring, and repairing more than 300 lane miles of streets, alleys and other access ways.

The Streets Division also maintains more than 187 miles of curb and gutter and more than 25 miles of Hike & Bike trails throughout the community. Another aspect of the Streets Division is Sign and Signal Maintenance. This incorporates the inspection and repair of more than 4,200 signs, 17 signalized intersections, and 4 signaled school crossings, pavement markings and banner installation. This division provides logistical support for community functions such as parades, block parties, large public events and provides snow and ice removal on designated city streets.

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.
- Provide safe work environment for all employees.
- Regularly inspect roads for damage and repairs.

Summary by Category	2012	2013	2014
Special Street Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	-	-	-
Capital Outlay	798,264	828,146	1,491,722
Total	798,264	828,146	1,491,722

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	448,573	495,806	515,610
Commodities	151,727	206,500	209,000
Contractual	95,816	151,928	151,928
Capital Outlay	-	-	-
Total	696,116	854,234	876,538



Budget Worksheet									
200 120 300 Public Works Special Street Fund									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
4050	Projected Cash Carryover	673,364	644,339	295,622	676,134	648,843	5%	-4%	
4100	Gasoline Tax - County	267,863	254,432	260,000	244,255	262,500	-4%	7%	
4101	Gasoline Tax -State	588,199	575,627	576,690	556,600	580,380	-3%	4%	
	Total Revenue	1,529,426	1,474,398	1,132,312	1,476,989	1,491,723	0%	1%	
5001	Wages-Salary	430,325	-	-	-	-	0%	0%	
5002	Overtime	4,838	-	-	-	-	0%	0%	
5012	Longevity	2,388	-	-	-	-	0%	0%	
5013	Lump Sum	200	-	-	-	-	0%	0%	
5007	One Time Performance Pay	3,135	-	-	-	-	0%	0%	
	Total Personnel	440,886	-	-	-	-	0%	0%	
6002	Operating Supplies	13,249	-	-	-	-	0%	0%	
6004	Miscellaneous Tools	4,113.00	-	-	-	-	0%	0%	
6005	Traffic Signal Supplies	14,173	-	-	-	-	0%	0%	
6110	Fuel	37,998	-	-	-	-	0%	0%	
6111	Street Signs	40,785.00	-	-	-	-	0%	0%	
6120	Street Materials	53,863	-	-	-	-	0%	0%	
6351	Uniforms	2,368	-	-	-	-	0%	0%	
	Total Commodities	166,549	-	-	-	-	0%	0%	
7004	Street Striping	3,373	-	-	-	-	0%	0%	
7005	Pre-Employment Testing	331	-	-	-	-	0%	0%	
7040	Subscriptions	-	-	-	-	-	0%	0%	
7041	Dues and Memberships	892	-	-	-	-	0%	0%	
7050	Meetings/Seminars	2,713	-	-	-	-	0%	0%	
7220	Professional Fees/Contracts	1,426	-	-	-	-	0%	0%	
7755	Seasonal Contract Labor	53,109	-	-	-	-	0%	0%	
7520	Equipment Maintenance	35,908	-	-	-	-	0%	0%	
7521	Vehicle Maintenance	10,732	-	-	-	-	0%	0%	
	Total Contractual Service	108,484	-	-	-	-	0%	0%	
8100	New Equipment	-	43,217	26,000	-	120,000	-100%	0%	
8500	Miscellaneous	-	-	430,249	-	453,444	0%	0%	
8200	Construction Projects (CIP)	8,517	90,508	-	192,000	255,000	0%	33%	
8210	Pavement Rehab	153,619	636,173	626,063	626,146	643,278	-2%	3%	
8240	Sidewalk Repair/Replacement (CIP)	7,033	28,367	50,000	10,000	20,000	-65%	0%	
	Total Capital Outlay	169,169	798,264	1,132,312	828,146	1,491,722	4%	80%	
	Special Street & Highway	885,088	798,264	1,132,312	828,146	1,491,722	4%	80%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Budget Worksheet										
100.120.250	Public Works Street Maintenance									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation	
5001	Wages-Salary	-	441,117	520,402	490,206	507,510	11%	4%		
5002	Overtime	-	3,224	5,000	3,300	3,400	2%	3%		
5004	Termination Fees	-	1,272	-	-	-	-100%	0%		
5007	One Time Performance Pay	-	673	-	700	700	4%	0%		
5012	Longevity	-	1,561	2,400	1,600	1,600	2%	0%		
5013	Lump Sum	-	725	-	-	2,400	-100%	0%		
	Total Personnel	-	448,573	527,802	495,806	515,610	11%	4%		
6002	Operating Supplies	189	13,578	22,000	22,000	22,000	62%	0%	Frugal with supplies	
6004	Miscellaneous Tools	-	4,905	5,000	5,000	5,000	2%	0%		
6005	Traffic Signal Supplies	-	16,899	17,000	17,000	17,000	1%	0%		
6110	Fuel	-	40,414.47	40,000.00	40,500	40,500	0%	0%	Fuel will go up	
6111	Street Signs	149	26,638	40,000	40,000	40,000	50%	0%	In 2012, money was set aside for community marketing banner plan but was not completed. Will replace banners in 2013 & 2014.	
6120	Street Materials	-	45,538	80,000	80,000	80,000	76%	0%	Street materials and snow removal costs. Figures were down in 2012 due to extensive sidewalk work. Streets will be focused heavily on in 2013. Spent \$53,863 in 2011.	
6351	Uniforms	733.00	3,753.90	4,500.00	2,000	4,500	-47%	125%	Partial replacement in 2013.	
	Total Commodities	1,071	151,727	208,500	206,500	209,000	36%	1%		
7004	Street Striping	-	-	44,000	44,000	44,000	0%	0%	Did not complete in 2012. This will be a Spring 2013 project.	
7005	Pre-Employment Testing	-	450	600	600	600	33%	0%		
7030	Travel	-	422	-	1,503	1,503	256%	0%	Recertifications in 2013 and 2014	
7040	Subscriptions	-	11	150	150	150	1238%	0%		
7041	Dues and Memberships	91	863	1,000	747	747	-13%	0%	IMSA membership	
7050	Meetings/Seminars	-	597	-	1,028	1,028	72%	0%	Recertifications in 2013 and 2014	
7220	Professional Fees/Contracts	-	649	1,200	-	-	-100%	0%		
7025	Seasonal Contract Labor	-	55,896	55,900	55,900	55,900	0%	0%		
7520	Equipment Maintenance	-	31,314	40,000	40,000	40,000	28%	0%	Older equipment	
7521	Vehicle Maintenance	29	5,614	8,000	8,000	8,000	42%	0%	Older equipment	
	Total Contractual Service	120	95,816	150,850	151,928	151,928	59%	0%		
	Street Maintenance	1,191	696,116	887,152	854,234	876,538	23%	3%		
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2014		

Salary Splits	2013	2014
Public Works Director	30%	30%
Street Superintendent	100%	100%
Public Works Coordinator	45%	45%
Street Operator (5)	100%	100%
Senior Street Operator (3)	100%	100%
Sign and Signal Technician	100%	100%
Senior Sign & Signal Tech	100%	100%
Administrative Assistant	25%	25%
Asst Public Works Dir	25%	25%
GIS Coordinator	50%	50%

PAVEMENT MANAGEMENT PLAN

BASED ON 2011 RATINGS

Basic Assumptions:			Rating #8.5- #11 - New Construction										
			Ratings #7 - #8 - Reclamite at 3 years and 8 years.										
			Ratings #5 - #6 - Crack Sealing - Separate Funding - Not Included in this Estimate										
			Ratings #3.5 to #4.5 - Mill & overlay										
			Ratings #1 - #3 - Reconstruction - Listed as specific projects in CIP - not included in this Estimate										
UNIT PRICES			\$0.65	\$0.67	\$0.69	\$0.71	\$0.73	\$0.75	\$0.78	\$0.80	\$0.82		
(per S.Y.)	Reclamite (3% inflation/yr.)		\$16.22	\$16.71	\$17.21	\$17.72	\$18.26	\$18.80	\$19.37	\$19.95	\$20.55		
	Mill & Overlay (3% inflation/yr.)		\$45.42	\$46.78	\$48.19	\$49.63	\$51.12	\$52.65	\$54.23	\$55.86	\$57.54		
	Reconstruction (3% inflation/yr.) (Used on CIP Projects)												
	YEAR		2013	2014	2015	2016	2017	2018	2019	2020	2021	Notes:	
MILL & OVERLAY													
2012 MILL & OVERLAY (33,500 S.Y.)													
2013 MILL & OVERLAY (32,600 S.Y.)													
			\$528,772										
2014 MILL & OVERLAY (32,500 S.Y.)													
				\$542,965									
2015 MILL & OVERLAY (28,400 S.Y.)													
					\$488,701								
2016 - 2020 MILL & OVERLAY (27,600 S.Y./Year)													
						\$489,183	\$503,859	\$518,975	\$534,544	\$550,580			
2021 MILL & OVERLAY (ASSUMED 30,000 S.Y.)													
MAINTENANCE OF 2008 MILL & OVERLAY													
	11,453 S.Y. Reclamite						\$8,135				\$732,900		
MAINTENANCE OF 2009 MILL & OVERLAY													
	21,853 S.Y. Reclamite							\$15,987					
MAINTENANCE OF 2011 MILL & OVERLAY													
	22,833 S.Y. Reclamite			\$15,287					\$17,721				
MAINTENANCE OF 2012 MILL & OVERLAY													
	33,500 S.Y. Reclamite				\$23,101					\$26,781			
MAINTENANCE OF 2013 MILL & OVERLAY													
	32,600 S.Y. Reclamite					\$23,155					\$26,843		
MAINTENANCE OF 2014 MILL & OVERLAY													
	32,500 S.Y. Reclamite						\$23,776					Reclamite again in 2022	
MAINTENANCE OF 2015 MILL & OVERLAY													
	28,400 S.Y. Reclamite							\$21,400				Reclamite again in 2023	
MAINTENANCE OF 2016 - 2020 MILL & OVERLAY													
	27,600 S.Y. Reclamite/Year								\$21,421	\$22,064	\$22,726		
ONGOING RECLAMITE PROGRAM (REPEATS OF PREVIOUS PROGRAMS)													
2012 & 201	67,222 S.Y.						\$49,178					Re-treat 2007 Streets	
2013 & 201	93,306 S.Y.		\$60,649					\$70,309				Re-treat 2008 Streets	
2014 & 201	115,801 S.Y.			\$77,529					\$89,877			Re-treat 2009 Streets	
2015 & 202	172,766 S.Y.				\$119,137					\$138,112		Re-treat 2010 Streets	
2016 & 202	15,967 S.Y.					\$11,341					\$13,147	Re-treat 2011 Streets	
MAINTENANCE OF FUTURE NEW RESIDENTIAL STREETS (NEW SUBDIVISIONS)													
	30,000 .Y./Year	Reclamite Residential Streets (@3 years)			\$20,688	\$21,308	\$21,947	\$22,606	\$23,284	\$23,983	\$24,702		
		(@8 years)								\$23,983	\$24,702		
MAINTENANCE OF RECENT & FUTURE CIP PROJECTS (Reclamite 3 & 8 Years After Project)													
	62,900 S.Y. Reclamite of 2008 Rock Rd. (James to Patriot)					\$44,676							
	56,800 S.Y. Reclamite of 2009 Rock Rd. (James to Chet Smith)						\$41,554						
	36,800 S.Y. Reclamite of 2010 Madison (K-15 to Rock Rd.)		\$23,920					\$27,730					
	19,700 S.Y. Reclamite of 2010 Buckner (K-15 to Meadowlark)		\$12,805					\$14,845					
	11,200 S.Y. Reclamite of 2011 Buckner (Kay to South City Limits)			\$7,498					\$8,693				
	32,500 S.Y. Reclamite of 2012 Meadowlark (Rock Rd. to East City Limit)				\$22,412					\$25,981			
	1,600 S.Y. Reclamite of 2012 Madison (Buckner to Water St.)				\$1,103					\$1,279			
	7,400 S.Y. Reclamite of 2012 Reconstructions (Emma, Osage, Louisa, Nelson)				\$5,103						\$6,093		
	8,500 S.Y. Reclamite of 2014 Meadowlark/Woodlawn Intersection						\$6,218					Reclamite again in 2022	
	8,000 S.Y. Reclamite of 2014 Nelson Drive / Patriot						\$5,853					Reclamite again in 2022	
	21,000 S.Y. Reclamite of 2014 Rock Road (Patriot to new DMS)						\$15,363						
	7,200 S.Y. Reclamite of 2014 Reconstructions (Tamarisk, Wahoo Cir., Burr Hill)						\$5,267			\$7,272			
	10,500 S.Y. Reclamite of 2015 Reconstruction (Carolyn, Blue Spruce, Blue Spruce Ct., Red Bud)							\$7,912				Reclamite again in 2022	
	25,300 S.Y. Reclamite of 2015 Madison (DHS to High Park)							\$19,064				Reclamite again in 2022	
	5,200 S.Y. Reclamite of 2015 River St. (Market to Madison)							\$3,918				Reclamite again in 2023	
	6,900 S.Y. Reclamite of 2016 Reconstruction (Partridge, Sharon Ct., Kokomo)								\$5,355			Reclamite again in 2023	
	2,900 S.Y. Reclamite of 2017 Reconstruction (Westview, Washington)									\$2,318		Reclamite again in 2024	
	7,500 S.Y. Reclamite of 2016 Nelson Drive / Meadowlark								\$5,821			Reclamite again in 2024	
	Total Cost		\$626,146	\$643,278	\$680,245	\$597,798	\$689,004	\$706,758	\$706,717	\$822,352	\$851,113		
	Adjustment from 05/30/2012 version		\$20,918	\$33,298	\$56,922	\$75,792	\$133,441	\$102,655	\$117,860	\$161,347	\$33,968		

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Division Overview

The Fleet Management Division is responsible for maintenance of all vehicles and fuel-powered equipment for all City departments. Potential new vehicles and equipment are evaluated for compatibility to existing equipment and value to the organization. More than 150 vehicles and pieces of equipment are serviced and repaired each year. This division also provides service for vehicles of the Derby Recreation Commission.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	54,819	76,864	100,557
Commodities	20,978	16,850	16,850
Contractual	7,983	4,598	6,298
Capital Outlay	-	-	-
Total	83,781	98,312	123,705



Mission

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

Goals

- Enter records of maintenance in the database with 3 days of work completed.
- Hold 3 education sessions for vehicle & equipment operators on proper preventative maintenance procedures for the various type of vehicles and equipment.

Budget Worksheet									
100.120.280	Public Works Fleet Management								
		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	66,251	54,051	110,009	75,624	99,292	40%	31%	Position held open in 2012 + half of 2013.
5002	Overtime	608	128	-	130	135	1%	4%	
5004	Termination Fees	2,293	-	-	-	-	0%	0%	
5007	One Time Performance pay	676	224	-	690	710	208%	3%	
5012	Longevity	959	416	-	420	420	1%	0%	
5013	Lump Sum	300	-	-	-	-	0%	0%	
	Total Personnel	71,087	54,819	110,009	76,864	100,557	40%	31%	
6002	Operating Supplies	10,473	13,188	11,000	11,000	11,000	-17%	0%	
6004	Miscellaneous Tools	2,575	4,946	3,000	3,000	3,000	-39%	0%	
6110	Fuel	2,311	2,453	2,452	2,450	2,450	0%	0%	
6351	Uniforms	217	391	400	400	400	2%	0%	
	Total Commodities	15,576	20,978	16,852	16,850	16,850	-20%	0%	
7005	Pre-Employment Testing	3	213	-	-	-	-100%	0%	
7040	Subscriptions	1,608.00	3,227.20	1,700.00	-	1,700	-100%	0%	2013 subscriptions paid in 2012. Parts service subscription will need to be paid again in 2014.
7030	Travel		13	200	160	160	1171%	0%	
7041	Dues and Memberships	250	12	100	158	158	1255%	0%	
7050	Meetings/seminars	740.00	178.43	800.00	80	80	-55%	0%	
7220	Professional Fees/contracts	2,232	2,095	2,200	2,200	2,200	5%	0%	
7520	Equipment Maintenance	365	1,073	1,000	1,000	1,000	-7%	0%	CFA software costs
7521	Vehicle Maintenance	475	1,173	1,000	1,000	1,000	-15%	0%	
	Total Contractual Service	5,673	7,983	7,000	4,598	6,298	-42%	37%	
	Total Motor Pool	92,336	83,781	133,861	98,312	123,705	17%	26%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Director Of PW	10%	10%
Mechanic Supervisor	100%	100%
Mechanic	100%	100%
PW Coordinator	10%	10%

Division Overview

The Metal Fabrication Shop assists the Parks and Street crews in managing public facilities and equipment. The Weld Shop currently maintains two full-time positions and provides services to the City, and to the Derby Recreation Commission.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	94,598	97,167	100,548
Commodities	17,929	18,500	19,000
Contractual	2,043	2,040	2,040
Capital Outlay	-	-	-
Total	114,570	117,707	121,588

Mission

Provide mechanical and metal fabrication support to customers to ensure the highest standards of usability and safety are met.

Goals

- Regularly inspect equipment and facilities to identify areas in need of repair before they become problems.
- Provide safe work environment.



Budget Worksheet									
100.120.260	Public Works Metal Fabrication								
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
5001	Wages-Salary	89,110	92,808	94,886	94,667	98,008	2%	4%	
5002	Overtime	528	8	500	500	500	5852%	0%	Snow removal
5012	Longevity	1,236	808	1,300	800	800	-1%	0%	
5013	Lump Sum	-	500	-	-	-	-100%	0%	
5007	One Time Performance Pay	1,134	474	1,200	1,200	1,240	153%	3%	
	Total Personnel	92,008	94,598	97,886	97,167	100,548	3%	3%	
6002	Operating Supplies	16,743	14,622	15,000	15,000	15,000	3%	0%	Anticipated price increase
6004	Miscellaneous Tools	2,992	2,389	3,000	3,000	3,000	26%	0%	
6351	Uniforms	101	918	500	500	1,000	-46%	100%	Weld uses more uniforms, welding leathers
	Total Commodities	19,836	17,929	18,500	18,500	19,000	3%	3%	
7005	Pre-Employment Testing	3	-	-	-	-	0%	0%	
7030	Travel	-	13	-	160	160	1171%	0%	Admin travel only
7040	Subscriptions	-	11.20	60.00	60	60	436%	0%	Trade magazine
7041	Dues and Memberships	250	171	175	240	240	41%	0%	AWA and split with administration
7050	Meetings/seminars	25	178	100	80	80	-55%	0%	
7220	Professional Fees	181.00	-	-	-	-	0%	0%	
7520	Equipment Maintenance	442	1,247	500	1,000	1,000	-20%	0%	old equipment in weld
7521	Vehicle Maintenance	346	423	500	500	500	18%	0%	old trucks in weld
	Total Contractual Service	1,247	2,043	1,335	2,040	2,040	0%	0%	
	Total Weld Shop	113,091	114,570	117,721	117,707	121,588	3%	3%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Public Works Director	10%	10%
Public Works Coordinator	5%	5%
Welder	100%	100%
Senior Welder	100%	100%

Division Overview

The Code Enforcement division 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. The code enforcement division moved to the Department of Public Works in January of 2013.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	147,214	76,130	79,855
Commodities	5,292	6,750	5,200
Contractual	(2,174)	4,807	3,110
Capital Outlay	-	-	-
Total	150,332	87,687	88,165

Mission

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

Goals

- Develop a tracking system to ensure all abatement charges are received by the City from the contractor in a timely manner, paid by the City, and filed against the appropriate property.

Budget Worksheet									
Code Enforcement									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 140 210		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	120,630	144,721	76,562	75,085	78,800	-48%	5%	1 position moved to Stormwater
5004	Termination Fees	117	673	-	-	-	-100%	0%	
5007	One Time Performance Pay	293	730	300	305	315	-58%	3%	
5012	Longevity	738	1,091	740	740	740	-32%	0%	
5013	Lump Sum	310	-	-	-	-	0%	0%	
	Total Personnel	122,088	147,214	77,602	76,130	79,855	-48%	5%	
6002	Operating Supplies	1,831	1,981	1,350	3,450	1,900	74%	-45%	includes all costs for phone, software, and radios for public works transfer.
6110	Fuel	2,821	3,312	2,000	3,300	3,300	0%	0%	
6351	Uniforms				1,000	500			x2 Employees / 2013 Full, 2014 partial repl.
	Total Commodities	4,652	5,292	3,350	6,750	5,200	28%	-23%	
7010	Printing	-	15.00	-	-	-	-100%	0%	
7030	Travel Expense	293	103	700	700	1,100	582%	57%	KACE conf. x2
7041	Dues and Memberships	200	100	200	210	210	110%	0%	KACE and AACE/ICC memberships
7050	Meetings/seminars	969.00	1,744.69	800.00	1,100	1,000	-37%	-9%	AACE/ICC certification & Cont. Ed.
7054	Home Owner Rehab Program	7,445	70,418	74,655	42,902	-	-39%	-100%	Program ends in 2013
7056	Home Rehab Reimbursement	-	(74,715)	(63,605)	(40,905)	-	-45%	-100%	Program ends in 2013
7521	Vehicle Maintenance	692	161	800	800	800	398%	0%	Planned and unforeseen vehicle maintenance
	Total Contractual Service	9,599	(2,174)	13,550	4,807	3,110	-321%	-35%	
	Code Enforcement	136,339	150,332	94,502	87,687	88,165	-42%	1%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

Salary Splits	2013	2014
Code Enforcement Officer I	100%	100%
Code Enforcement Officer II	100%	100%

Stormwater Management

Division Overview

The Stormwater Division 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. The Stormwater Division is responsible for implementation of the city's stormwater management regulations required by KDHE and the EPA and for providing public outreach and education.

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

Summary by Category	2012	2013	2014
Stormwater Fund	Actual	Revised	Budget
Personnel	-	95,700	97,970
Commodities	-	2,345	1,550
Contractual	-	3,591	2,355
Capital Outlay	-	245,000	445,939
Total	-	346,636	547,814

* The stormwater management function was included in the Code Enforcement and other budgets prior to 2013.

Mission

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

Goals

- Train City employees on stormwater maintenance regulations.
- Develop an annual creek and infrastructure inspection plan.
- Develop a stormwater infrastructure maintenance plan.

Budget Worksheet							
Stormwater Management Utility							
Line #	Line Item	2013	2013	2014	2013	2014	Explanation
		Budget	Revised	Budget	Change	Change	
4050	Projected Carryover	-	-	98,364	0%	0%	
	Stormwater Utility Fee	550,830	445,000	449,450	0%	1%	Fee revised in October 2012 after budget approved.
	Total Revenue	550,830	445,000	547,814	0%	23%	
5001	Wages-Salary	60,545	67,739	70,130	0%	4%	
5110	FICA	3,754	4,200	4,348	0%	0%	
5111	FICA Med	878	982	1,017	0%	0%	
5120	KPERS	5,413	6,056	6,901	0%	0%	
5122	ICMA-RC	2,808	2,808	-	0%	0%	
5130	Unemp	206	200	205	0%	0%	
5131	Work Comp	950.00	950.00	980	0%	0%	
5240	Health	11,200	11,890	13,471	0%	0%	
5241	Dental	875	875	919	0%	0%	
	Total Personnel	86,629	95,700	97,970	0%	2%	
6002	Operating Supplies	650	1,445	650	0%	-55%	Training/public education video (\$495), turbidity meter (\$950)
6110	Fuel	900	900	900	0%	0%	
6351	Uniforms	475	400	400	0%	0%	New uniforms
	Total Commodities	1,550	2,345	1,550	0%	-34%	
7010	Printing	400	400	400	0%	0%	public education printing for stormwater/floodplain
7030	Travel Expense	300	791	300	0%	-62%	2013 revised budget includes \$1,200 reimbursement from Dept. of Agriculture for attending the National Flood Plain Conference
7041	Dues and Memberships	200	195	195	0%	0%	APWA, ASFPM
7050	Meetings/seminars	500	1,595	500	0%	-69%	National conference in 2013, stormwater floodplain manager certifications
7220	Professional Fees/Contracts	60	60	60	0%	0%	

7520	Equipment Maintenance	450	100	450	0%	350%	No equipment maintenance now, moved additional funds to operating supplies
7521	Vehicle Maintenance	450	450	450	0%	0%	
	Total Contractual Service	2,360	3,591	2,355	0%	-34%	
8100	New Equipment	-	-	16,000	0%	0%	Stormwater inspection camera.
8200	Capital Projects (CIP)	270,000	245,000	305,000	0%	24%	
8400	Miscellaneous	190,291	-	124,939	0%	180%	
	Total Capital Outlay	460,291	245,000	445,939	0%	82%	
	Stormwater Management Utility	550,830	346,636	547,814	0%	58%	
		2013 Budget	2013 Revised	2014 Budget	2012 Change	2013 Change	

Salary Splits	2014
Stormwater Manager	80%
Parks Groundskeeper	50%

Division Overview

Wastewater staff are responsible for maintaining and servicing more than 600,000 feet of sewer pipe and maintaining more than 2,800 manholes. Aggressive maintenance has resulted in several benefits to Derby residents: Citizens experience very few blockages and flooding, 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 Division 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.

Summary by Category	2012	2013	2014
Wastewater Fund	Actual	Revised	Budget
Personnel	703,935	757,035	787,336
Commodities	96,392	116,000	117,500
Contractual	462,336	526,960	527,795
Capital Outlay & Debt	6,019,023	1,707,108	1,906,340
Total	7,281,686	3,107,103	3,338,971

Summary by Category	2012	2013	2014
Wastewater CIP Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	-	-	-
Capital Outlay	92,171	274,027	289,027
Total	92,171	274,027	289,027

Mission

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

Goals

- Clean and televiser the entire collection system at least once every five years.
- Map and analyze the storm water sewer system to identify improvements that can be made.
- Meet or exceed all KDHE and EPA treatment parameters.
- Provide safety education for employees.

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
600 140 501	Debt Service Account								
4050	Projected Carryover	131,497	60,282	60,282	98,733	36,213	64%	-63%	
4502	Interest Income	307	17	5,000	10	5	-42%	-50%	
4996	Transfer from Operations	375,820	718,405	824,495	413,700	220,000	-42%	-47%	
4999	Transfer from Capital Imp. Fund	136,030	-	-	-	-	0%	0%	
	Total Debt Service Revenues	643,654	778,704	889,777	512,443	256,218	-34%	-50%	
7710	Bond Principal	390,000	405,000	420,000	250,000	-	-38%	-49%	
7720	Interest Expense	261,829	166,360	192,265	9,000	-	-95%	1429%	
7732	State Revolving Loan Repayment		108,611	217,230	217,230	217,230	100%	0%	
	Total Debt Service Expenditures	651,829	679,971	829,495	476,230	217,230	-30%	-54%	
600 140 504	Debt Service Depreciation Account								
4050	Projected Carryover	100,000	100,000	100,000	100,000	-	0%	-100%	
4502	Interest Income	-	-	-	-	-			
	Depreciation Account Revenue	100,000	100,000	100,000	100,000	-	0%	-100%	
	Close-out of Depreciation Account	-	-	-	100,000	-			2004-B bonds mature in December. Close-out account into Wastewater CIP Fund.
600 140 200	Operations Account								
4050	Projected Carryover	1,153,054	1,596,084	1,553,225	1,716,535	1,551,230	8%	-10%	
4302	Customer Penalties	27,268	25,774	20,000	28,000	28,000	9%	0%	
4310	Bad Debt Recovery	-	1,048	100	1,000	1,000	-5%	0%	
4312	Sewer Connection Fees	34,350	19,050	50,000	19,000	19,000	0%	0%	
4324	Sewer Recapture Fees	-	29	-	-	-	-100%	0%	
4332	Charges for Services	2,725,907	2,719,177	2,753,166	2,720,000	2,747,200	0%	1%	
4333	State Set-off collections	6,453	6,251	6,000	8,203	8,300	31%	1%	
4502	Interest Income	2,522	-	5,000	-	-	0%	0%	
4600	Other Revenues	5,320	3,841	10	3,850	4,000	0%	4%	
4610	Reimbursements	7	-	1,500	-	-	0%	0%	
	Total Operations Revenue	3,954,881	4,371,254	4,389,001	4,496,588	4,358,730	3%	-3%	
5001	Wages-Salary	465,008	478,336	466,986	488,155	505,387	2%	4%	
5002	Overtime	10,769	11,710	8,000	12,000	12,360	2%	3%	
5003	Standby Pay	9,409	9,486	0	9,675	9,965	2%	3%	
5004	Termination Fees	224	340	0	0	0	-100%	0%	
5007	One Time Performance Pay	3,047	1,072	3,050	3,100	3,200	189%	3%	
5012	Longevity	4,657	3,366	4,700	5,040	5,040	50%	0%	
5013	Lump Sum	1,720	825	0	0	0	-100%	0%	
5110	FICA-Employer's Cost	29,988	30,391	28,953	30,266	31,334	0%	4%	
5111	FICA medical-Employer's Cost	7,013	7,108	6,771	7,078	7,328	0%	4%	
5120	KPERS-Employer's Cost	37,116	40,843	37,592	43,641	49,730	7%	14%	
5122	ICMA-Employer's Cost	13,109	12,759	12,000	12,800	-	0%	-100%	
5130	KS. Unemploy. Insure-Employer's Cost	8,969	1,663	1,641	1,660	1,710	0%	3%	
5131	Workers comp-Employer's Cost	6,080	9,619	10,100	9,620	9,909	0%	3%	
5240	Health Insurance-Employer's Cost	91,030	89,257	118,000	125,000	141,924	40%	14%	
5241	Dental insurance-Employer's Cost	6,936	7,161	9,000	9,000	9,450	26%	5%	

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
	Total Personnel	695,075	703,935	706,794	757,035	787,336	8%	4%	
6002	Operating Supplies	30,814	26,400	41,000	38,000	38,000	44%	0%	Lean year in 2012. Anticipate normal costs to return in 2013
6110	Fuel	17,626	15,849		15,500	16,000	-2%	3%	Slight reduction in fuel due to contracting biosolids full-time 2012 and beyond
6220	Polymers	61,358	50,702	63,000	60,000	60,000	18%	0%	Slight reduction in polymer costs due to finding a better working polymer
6351	Uniforms	2,143	3,441	3,500	2,500	3,500	-27%	40%	Partial replacement in 2013; Full replacement in 2014 of jeans & shirts.
	Total Commodities	111,941	96,392	107,500	116,000	117,500	20%	1%	
7005	Pre-Employment Testing	520	209	300	300	300	44%	0%	
7010	Printing	383	184	300	300	300	63%	0%	
7041	Dues and Memberships	879	840	820	1,270	1,270	51%	0%	
7030	Travel		609	1,850	780	780	28%	0%	
7050	Meetings/Seminars	1,687	2,743	760	1,890	1,890	-31%	0%	
7055	Refunds	1,977	-	-	-	-	0%	0%	
7066	Residential Marketing Campaign	-	-	-	15,000	15,000	150%	0%	Make Derby Home program
7220	Professional Fees and Contracts	19,150	39,237	75,000	70,000	70,000	78%	0%	Biosolids hauling, cost appear low due to timing of bills
7250	Billing Collection Fees	66,669	67,190	72,760	67,500	67,500	0%	0%	
7280	Testing and Laboratory	21,774	24,505	25,000	25,000	25,000	2%	0%	No new testing
7310	Liability & Property Insurance	15,466	11,417	14,000	14,350	15,000	26%	5%	Insurance market hardening after years of soft markets.
7400	Building Maintenance	12,501	14,978	12,000	14,000	14,000	-7%	0%	
7520	Equipment Maintenance	41,708	36,865	59,500	55,000	55,000	49%	0%	Reduced from \$75,000 to \$59,500 in 2012 due to contracting biosolids, this can be further to \$55,000 in 2013R and 2014
7521	Vehicle Maintenance	4,516	1,527	3,750	3,750	3,750	146%	0%	
7610	Water	24,463	24,709	24,000	24,000	24,000	-3%	0%	
7620	Gas	30,279	28,813	36,000	36,000	36,000	25%	0%	
7630	Electric	181,712	188,878	180,000	190,000	190,000	1%	0%	
7640	Telephone	-	747	-	3,330	3,430	346%	3%	
7619	One Call System	1,612	2,458	1,700	1,700	1,785	-31%	5%	Need to figure out built in escalation clause in 2013 and beyond. Beginning in 2013 split cost with water utility.
7652	Stormwater	-	-	3,100	2,790	2,790	279%	0%	
	Total Contractual Service	425,296	445,909	510,840	526,960	527,795	18%	0%	
8100	New Equipment	20,388	18,882	70,000	70,000	90,000	271%	29%	Camera in 2013R. Wastewater shop building and fiber optic connections in 2014.
8120	Infrastructure - Collection (CIP)	32,166	195,433	275,000	275,000	300,000	41%	9%	
8122	Infrastructure - Treatment (CIP)	33,174	152,784	160,000	160,000	175,000	5%	9%	
8400	Miscellaneous - Cash reserve	0	0	500,000		500,000	0%	500%	
	Total Capital Outlay	85,728	367,098	1,005,000	505,000	1,065,000	38%	111%	
9000	Transfer to Bond & Interest	664,937	322,981	326,663	326,663	359,000	1%	10%	
9010	Transfer to Sewer P&I Account	375,820	718,405	824,495	713,700	485,000	-1%	-32%	
	Total Transfers	1,040,757	1,041,386	1,151,158	1,040,363	844,000	0%	-19%	
	Operations Expenditures	2,358,797	2,654,720	3,481,292	2,945,358	3,341,631	11%	13%	
600 518 501/518 Project Account- G.O. Bond 2009-A									
4050	Projected Carryover	3,900,097	3,904,015	1,308,315	275,951	218,086	-93%	-21%	

Budget Worksheet									
Public Works Wastewater									
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
4067	ARRA Reimbursement	68,457	67,336	-	41,250	31,875	-39%		
4629	Grant Reimbursement		970,000	-	-	-	-100%	0%	
4502	Interest Income	3,990	-	5,000	100	100	100%	0%	
4996	Transfer from Operations	-	-	-	300,000	265,000	300%	-12%	
	Project Account Revenues	3,972,544	4,941,351	1,313,315	617,301	515,061	-88%	-17%	
7010	Printing	72	-	-	-	-	0%	0%	
7230	Consulting Engineer	-	16,427	-	-	-	-100%	0%	
7710	Bond Principal	-	165,000	-	165,000	127,500	0%	-23%	
7720	Interest Expense	-	144,293	-	188,265	137,610	30%	-27%	
	Reallocation of Bond Proceeds		1,018,750	-	-	-	-100%	0%	
8300	Capital Outlay	-	3,320,931	-	45,950	-	-99%	-100%	
	Project Account Expenditures	72	4,665,400	-	399,215	265,110	-91%	-34%	
	Summary of Revenue & Expenditures:								
4050	Projected Carryover	5,284,648	5,660,381	3,021,822	2,191,219	1,805,530	-61%	-18%	
4XXX	Charges for Services	2,759,628	2,752,250	2,779,266	2,757,203	2,784,500	0%	1%	
43XX	Sewer Connection Fees	34,350	19,050	50,000	19,000	19,000	0%	0%	
4502	Interest Income	6,819	17	15,000	110	105	535%	-5%	
4629	Grant Reimbursement	-	970,000	-	-	-	-100%	0%	
4067	ARRA Reimbursement	68,457	67,336	-	41,250	31,875	-39%	-23%	
	Other Reimbursements & Revenue	5,327	3,841	1,510	3,850	4,000	0%	4%	
4520	Transfer from Capital Imp. Fund	136,030	-	-	-	-	-	-	
	Total Fund Revenues	8,295,259	9,472,876	5,867,598	5,012,632	4,645,010	-47%	-7%	
5XXX	Personnel	695,075	703,935	706,794	757,035	787,336	8%	4%	
6XXX	Commodities	111,941	96,392	107,500	116,000	117,500	20%	1%	
7XXX	Contractual Services	425,296	462,336	510,840	526,960	527,795	14%	0%	
7XXX	Debt Service - Principal & Interest	651,829	989,264	829,495	829,495	482,340	-16%	-42%	
8XXX	Capital Outlay	85,728	3,688,029	1,005,000	550,950	1,065,000	-85%	93%	
	Transfer to Wastewater CIP Fund	-	-	-	100,000	-	100%	-100%	
9XXX	Transfer to Bond & Interest Fund & Reallocation	664,937	1,341,731	326,663	326,663	359,000	-76%	10%	
	Total Fund Expenditures	2,634,806	7,281,686	3,486,292	3,207,103	3,338,971	-56%	4%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Director of Public Works	10%	10%
Laboratory Technician	100%	100%
Wastewater Superintendent	100%	100%
Operator I (5)	100%	100%
Operator II (2)	10%	10%
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					
		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
4050	Carryover	1,528,757	1,600,385	3,335,084	1,554,659	1,427,077
4070	Sewer Connections	80,150	44,450	93,000	44,450	44,450
4502	Interest Income	3,182	1,995	7,000	1,995	1,000
	Revolving Loan Reimbursement	989,953		-	-	-
	ARRA Reimbursement	1,173,372	-	-	-	-
	Transfer from Wastewater Fund		-		100,000	-
	Total Revenue	3,775,414	1,646,830	3,435,084	1,701,104	1,472,527
7220	Professional Fees/Contracts	-		4,300		-
7230	Consulting Engineer	56,521	-	-	-	-
8100	Phase 3 Interceptor	60		-	-	-
8300	Bio-Solids Improvements (Constr	1,982,418		-	-	-
	Nutrient Removal System	-		150,000		
8717	SCADA System	-	3,144		185,000	-
	Digester Capacity Enhancement					200,000
	Revolving Loan Payment		89,027		89,027	89,027
9000	Transfer to Wastewater Fund	136,030		-	-	-
	Total Expenditures	2,175,029	92,171	154,300	274,027	289,027
		2011 Budget	2012 Actual	2013 Budget	2013 Revised	2014 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 Public Works Water Division manages and maintains the underground water distribution infrastructure and three elevated water tanks (towers). This division also manages the El Paso Water Treatment Facility and the City's well field.

Summary by Category	2012	2013	2014
Water Fund	Actual	Revised	Budget
Personnel	452,682	468,389	532,243
Commodities	26,424	32,000	32,000
Contractual	162,486	255,331	225,525
Capital Outlay & Debt	1,482,977	965,615	1,804,120
Total	2,124,569	1,721,334	2,593,888

Summary by Category	2012	2013	2014
Water Company	Actual	Revised	Budget
Personnel	490,412	518,412	578,328
Commodities	1,968,322	2,013,374	2,190,490
Contractual	273,970	311,496	314,786
Capital Outlay	-	-	-
Total	2,732,704	2,843,282	3,083,604

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

- Implement vehicle internet access to provide faster customer service.
- Develop a meter replacement plan.
- Meet and exceed all water system regulation requirements.
- Provide a safe working environment for employees.

Budget Worksheet						
Public Works Water Bonds Fund						
		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
770 504 501 - Debt Service Account						
4050	Projected Carryover	149,180	149,986	227,746	201,429	175,814
4502	Interest Income	796	-	1,100	-	-
4601	Dividends	825,738	874,783	900,000	850,000	850,000
4996	Transfer from Surplus Account	-	-	-	-	-
	Debt Service Revenues	975,714	1,024,769	1,128,846	1,051,429	1,025,814
7710	Bond Principal	535,000	550,000	645,000	606,307	633,275
7720	Bond Interest	290,728	273,340	274,090	269,308	245,845
	Debt Service Expenditures	825,728	823,340	919,090	875,615	879,120
770 504 503 - Operations Account						
4050	Projected Carryover	(90,975)	(149,295)	-	(142,418)	(142,418)
4610	Expense Reimbursement	546,731	644,378	665,275	699,220	768,268
	Operations Revenues	455,756	495,083	665,275	556,802	625,850
5001	Wages-Salary	326,320	311,678	337,191	314,881	327,553
5002	Overtime	12,364	6,891	12,300	7,000	7,000
5003	Standby Pay	4,419	4,533	4,500	4,500	4,500
5004	Termination Fees	4,490	10,231	2,500	2,500	2,500
5007	One Time Performance Pay	1,472	1,232	1,480	1,235	1,275
5012	Longevity	2,410	1,777	2,410	1,780	1,780
5013	Lump Sum	1,200	125	-	-	-
5110	FICA-Employer's Cost	19,517	20,309	20,906	19,523	20,308
5111	FICA Medical-Employer's Cost	4,565	4,750	4,889	4,566	4,750
5120	KPERS-Employer's Cost	22,964	23,872	25,121	28,150	29,283
5122	ICMA-Employer's Cost	6,029	7,299	6,100	7,300	-
5130	KS. Unemploy. Insure-Employer's Cost	2,690	1,114	2,866	2,866	2,952
5131	Workers comp-Employer's Cost	6,971	10,041	7,700	7,700	8,085
5240	Health Insurance-Employer's Cost	52,769	45,118	58,046	61,623	69,814
5241	Dental insurance-Employer's Cost	4,241	3,714	4,765	4,765	5,003
	2014 Supplemental Personnel			17,000	-	47,440
	Total Personnel	472,421	452,682	507,774	468,389	532,243

Budget Worksheet						
Public Works Water Bonds Fund						
		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
6002	Supplies	6,502	9,348	6,500	10,500	10,500
6110	Fuel	16,261	17,076	17,251	21,500	21,500
	Total Commodities	22,763	26,424	23,751	32,000	32,000
7005	Pre Employment Testing	371	1,601	600	600	600
7007	Bank Service Charges	15,287	21,533	20,000	24,000	24,000
7010	Printing (Contract Billing Service)	57,198	74,045	60,000	75,780	78,000
7030	Travel	-	720	-	1,000	1,000
7041	Dues & Memberships	211	58	250	1,200	1,200
7050	Meetings & Seminars	-	169	-	170	170
7066	Residential Marketing Campaign	-	-	-	15,000	15,000
7220	Professional Fee and Contracts	5,209	9,001	13,500	12,825	13,500
7310	Property & Liability Insurance	2,585	12,433	2,800	12,596	13,225
7517	Wells, Pumps, & Maint	-	54	-	-	-
7520	Equipment Maint	-	697	-	700	700
7640	Utilities	-	252	-	1,360	1,420
7755	Seasonal Wages	29,006	35,760	36,600	53,600	55,210
	Total Contractual Services	109,867	156,324	133,750	198,831	204,025
8100	New Equipment	-	2,071	-	-	-
	Operations Expenditures	605,051	637,501	665,275	699,220	768,268
770 504 504 Depreciation Account						
	Revenues					
4050	Projected Carryover	750,000	750,000	750,000	750,000	750,000
	Depreciation Account Revenues	750,000	750,000	750,000	750,000	750,000
770 504 507 Surplus & System Enhancement Account						
4050	Projected Carryover	1,291,934	1,306,516	718,257	1,053,219	1,108,219
4502	Interest Income	3,991	2,152	2,100	1,500	1,500
4600	Other Income	448	-	-	-	-
4601	Dividends	83,333	408,279	300,000	200,000	200,000
	Surplus Account Revenues	1,379,706	1,716,947	1,020,357	1,254,719	1,309,719
7041	KMU Dues	472	500	500	500	500
7061	REAP Water	5,719	5,662	6,000	6,000	6,000
7220	Professional Fees and Contracts	29,134	-	35,000	35,000	-
7230	Consulting Engineer	-	-	-	-	-
8124	Software Replacement	-	-	-	-	-

Budget Worksheet						
Public Works Water Bonds Fund						
Line #	Line Item	2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget
8301	Capital Projects	37,865	657,566	375,000	90,000	325,000
8726	Signal Transmitters for Water Meters	-	-	-	15,000	15,000
9001	Transfer to Debt Service Account	-	-	-	-	-
8400	Miscellaneous	-	-	596,041	-	600,000
	Surplus Account Expenditures	73,190	663,728	1,012,541	146,500	946,500
	Summary of Revenue & Expenditures:					
4050	Projected Carryover	2,100,139	2,057,207	1,696,003	1,862,230	1,891,615
4301	Water Revenue Collected	-	-	-	-	-
4502	Interest Income	4,787	2,152	3,200	1,500	1,500
4600	Other Income	448	-	-	-	-
4601	Dividends	909,071	1,283,062	1,200,000	1,050,000	1,050,000
4610	Payroll Reimbursement	546,731	644,378	665,275	699,220	768,268
4996	Inter-Fund Transfers	-	-	-	-	-
	Total Fund Revenues	3,561,176	3,986,799	3,564,478	3,612,950	3,711,383
5xxxx	Personnel	472,421	452,682	507,774	468,389	532,243
6xxxx	Commodities	22,763	26,424	23,751	32,000	32,000
7xxxx	Contractual	145,192	162,486	175,250	255,331	225,525
7710/7720	Debt Service	825,728	823,340	919,090	875,615	879,120
8xxxx	Capital Projects	37,865	659,637	971,041	90,000	925,000
9001	Inter-Fund Transfers	-	-	-	-	-
	Total Fund Expenditures	1,503,969	2,124,569	2,596,906	1,721,334	2,593,888
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget

Salary Splits		
Public Works	2013	2014
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	2013	2014
Billing Clerk	100%	100%
Administrative Assistant	100%	100%
Billing Clerk PT (1)	100%	100%
Receptionist PT (1)	100%	100%
Office Manager	50%	50%

Budget Worksheet									
El Paso Water Company Operations - Cash Basis Budget									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	
		Actual	Actual	Budget	Revised	Budget	% Change	% Change	Explanation
4050	Projected Cash Carryover	304,912	425,683	431,513	383,449	289,407	-10%	-25%	
4301	Water Sales	3,592,632	3,802,452	3,861,523	3,649,345	3,923,046	-4%	8%	2013 Revised estimate based upon 2010 activity with actual rate increases.
4302	Customer Penalties & Standby Charges	-	-	32,000	-	-	0%	0%	Included in water sales line.
4305	Connection & Moving Charges	144,664	113,640	145,000	113,000	115,000	-1%	2%	
4310	Bad Debt Recoveries	520	-	500	-	-	0%	0%	Included in bad debt expense line (7008).
4318-4320	Tower Space Rent	82,744	83,013	91,000	89,995	90,420	8%	0%	2013 Revised and 2014 estimates based upon 2010 activity with actual rate increases.
4321	Fire Hydrant Maintenance	39,695	39,695	43,000	40,000	40,500	1%	1%	
4322	Sewer Billing Charges	77,787	67,190	70,000	67,900	68,500	1%	1%	
4300	Other Income	12	643	50,000	-	-	-100%	0%	
	Total Revenue	4,242,966	4,532,315	4,724,536	4,343,689	4,526,873	-4%	4%	
7756	Contract Labor	440,894	490,412	544,374	518,412	578,328	6%	12%	
	Total Personnel	440,894	490,412	544,374	518,412	578,328	6%	12%	
7251	Wichita Water Purchase	1,885,857	1,942,992	2,033,296	1,989,094	2,172,290	2%	9%	2013 Revised and 2014 estimates based upon 2010 activity with actual rate increases.
6001	Office Supplies & Expenses	-	-	-	6,000	6,000	100%	0%	Moved budget from Office Equip. Maintenance line & split out from Operating Supplies.
6002	Operating Supplies	-	11,322.16	9,000.00	15,200	9,000	34%	-41%	Increase in 2013R due to emergency purchase of water piercing tool (\$6,200)
6011	Postage	79,645	3,073	10,000	3,080	3,200	0%	4%	Increase in postage and shipping cost of samples.
6014/7280	Water Treatment Supplies/Testing	2,578	9,458	11,000	12,000	10,500	27%	-13%	UCMR 3 testing - 3 tests in 2013, 1 in 2014, independent lab shipping containers
6110	Fuel	-	-	16,000	21,500	21,500	100%	0%	Fuel included in Vehicle Maintenance in prior years.
6351	Uniforms	249	1,477	1,225	1,225	700	-17%	-43%	Partial replacement in 2013
	Total Commodities	1,965,502	1,968,322	2,052,296	2,013,374	2,190,490	2%	9%	
7007	Bank Service Charges	14,885	21,476	16,000	24,000	24,000	12%	0%	
7008	Bad Debt Expense	(316)	(1,853)	-	(890)	(1,000)	-52%	12%	2013 Revised based upon year to date activity.
7011	Maintenance Expenses	-	89	-	200	200	126%	0%	
7013	Marketing	77	213	-	215	215	1%	0%	
7030	Travel	1,899	1,718	875	2,848	2,848	66%	0%	Employee training
7041	Dues & Subscriptions	1,873	251	2,200	4,150	2,300	1550%	-45%	Two years of AWWA dues paid in 2013
7050	Meetings/Seminars	1,899	1,977	1,700	3,145	3,145	59%	0%	Employee training
7215	Information and Recording Fees	40	40	50	50	50	25%	0%	
7216	Rentals	14,300	14,300	14,300	14,300	14,300	0%	0%	
7220	Professional Fees	24,868	27,551	27,000	56,450	57,895	105%	3%	Radio conversion to cellular for water SCADA will result in a monthly cost but greatly increase the reliability of the water SCADA system which has experienced tremendous problems over the last two years. \$2,250 is a conservative estimate and will save the City a lot of money on maintenance costs with RTS paid out of the Operations budget. It will substantially reduce overtime costs for the water division. \$25,000 in 2013 Revised and 2014 budget for legal services.
7260	Contract Billing Service	-	73,560	70,000	75,780	78,000	3%	3%	Anticipated postage increase for billing.
7310	Insurance	19,582	15,403	19,200	16,945	17,800	10%	5%	

Budget Worksheet									
El Paso Water Company Operations - Cash Basis Budget									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	
		Actual	Actual	Budget	Revised	Budget	% Change	% Change	Explanation
7516	Office Equipment Maintenance	2,535	123	6,000	-	-	-100%	0%	Moved to office supplies line (6001)
7517	Towers, Wells, and Pumps Maintenance	9,800	8,433	22,000	25,000	25,000	196%	0%	\$7,500 for tower communication maintenance (cellular conversion) and \$2,000 for tower inspection in 2013R. Possible cleaning and repaint in 2014.
7518	Mains - Maintenance	29,550	32,737	25,000	29,000	29,000	-11%	0%	Increasing number of main breaks over the last few years, aging infrastructure.
7519	Meters - Maintenance	7,855	19,003	8,000	18,000	18,000	-5%	0%	
7520	Equipment Maintenance	21,042	12,721	5,500	5,500	5,500	-76%	0%	Full backhoe inspection in 2013R
7521	Vehicle Maintenance	17,797	22,749	4,000	4,000	4,000	-100%	0%	
7610	Water	3,354	-	3,600	-	-	0%	0%	
7620	Gas	433	2,360	1,200	2,925	3,570	24%	22%	
7630	Electricity	21,048	18,741	17,000	19,490	19,490	4%	0%	
7640	Telephone	321	1,213	350	1,215	1,215	0%	0%	
7652	Stormwater	-	-	-	750	750	100%	0%	
7876	Other Taxes - Special Assessments	3,723	3,723	-	3,723	3,723	0%	0%	
7877	Miscellaneous	11,016	(2,558)	3,000	3,000	3,000	-217%	0%	
7660	One Call System	-	-	1,700	1,700	1,785	100%	5%	Beginning in 2013 cost split with the sewer utility.
	Total Contractual Service	207,581	273,970	248,675	311,496	314,786	14%	1%	
	Total Expenses	2,613,977	2,732,704	2,845,345	2,843,282	3,083,604	4%	8%	
	Capitalized Meters & Equipment	291,657	133,100	210,000	161,000	190,000	21%	18%	Includes vehicle replacements
	Dividends Paid to City of Derby	909,071	1,283,062	1,200,000	1,050,000	1,050,000	-18%	0%	
	Total Cash Basis Budget	3,814,705	4,148,866	4,255,345	4,054,282	4,323,604	-2%	7%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

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

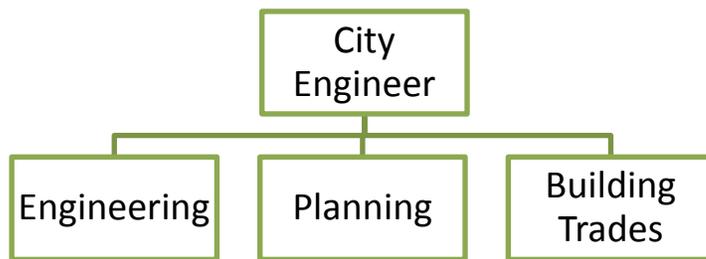
Fuel Inventory Overview

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		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
Revenue						
Fuel Purchases - USD 260		249,984	268,117	265,225	275,000	280,000
Fuel Purchases -DRC		11,252	12,061	11,900	12,500	12,750
		261,236	280,178	277,125	287,500	292,750
Expenses						
Fuel Transfers		64	237	1,500	500	1,500
KS tax refund to others		25,183	21,683	26,800	26,800	26,800
Cost of Fuel sold		261,236	280,179	277,125	290,000	300,000
		286,483	302,099	305,425	317,300	328,300



Budget Worksheet						
Public Works-Fuel Inventory						
100 130 350		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
4010	Fuel purchases by USD # 260	249,984	268,117	265,225	275,000	280,000
4020	Fuel purchases by DRC	11,252	12,061	11,900	12,500	12,750
	Total Revenue	261,236	280,178	277,125	287,500	292,750
6013	Fuel Transfers	64	237	1,500	500	1,500
6115	KS tax refund to others	25,183	21,683	26,800	26,800	26,800
6900	Cost of Fuel sold	261,236	280,179	277,125	290,000	300,000
	Total Expenses	286,483	302,099	305,425	317,300	328,300
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget

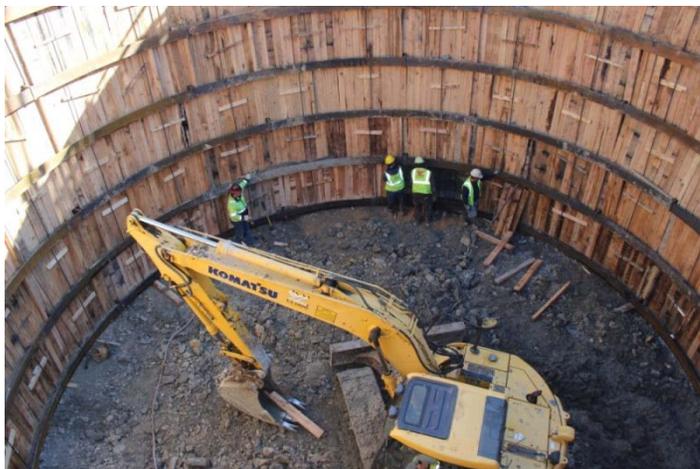


Overview

The Planning and Engineering Department combines traditional engineering functions, planning, building plan review, and inspection. The department has overseen significant commercial and residential growth and many significant infrastructure projects in recent years including the development of Derby Market Place, biosolids handling improvements at the wastewater treatment facility, numerous bike path improvements, the reconstruction of Meadowlark Blvd. east of Rock Rd., 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

- √ Met the goal of annually reviewing 20% of standard construction specifications.
- √ Entered all project data within 30 days of receiving.
- √ Provided all building inspections within one business day.
- √ Processed items through the Planning Commission, as scheduled, 100% of the time.



Overview

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.

Department Goals

- Review and adopt new stormwater manual consistent with Wichita and Sedgwick County.

2012 Citizen Survey

"I really like the positive things happening in the City."

"The growth and scope of new businesses has improved over the years."

"I enjoy living in a growing community."

Division Overview

The Engineering Division is responsible for in-house design of projects and review of consultant design for capital improvement and subdivision projects. The division maintains and updates the City’s standard specifications and details, prepares contract documents and specification manuals, administers construction of infrastructure projects, and submits projects for consideration of outside funding. The division is also involved in 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) which is utilized 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 personnel also generate graphics for City Council, Planning Commission, and other meetings and assist with in-house project design.

Engineering	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	388,135	326,090	301,545
Commodities	7,143	9,300	8,500
Contractual	27,772	36,375	35,000
Capital Outlay	-	-	-
Total	423,050	371,765	345,045

* GIS merged with Engineering in 2012.

Mission

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

Goals

- Assure cost effective, sustainable, and efficient construction by keeping the City's standards and policies up-to-date with current practices.
- Protect the health, welfare, and financial investment of the public by assuring infrastructure is built to acceptable standards.

Budget Worksheet									
Engineering									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 140 170		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	213,974	371,106	388,806	318,390	293,845	-14%	-8%	City Engineer moved to 50%, Administrative Asst moved to 25% in 2014
5002	Overtime	377	12,300	500	5,000	5,000	-59%	0%	Reduced overtime
5004	Termination Fees		683						
5007	One Time Performance Pay	3,263	1,524	3,300	1,500	1,500	-2%	0%	
5012	Longevity	1,145	2,421	1,200	1,200	1,200	-50%	0%	
5013	Lump Sum	170	100	-	-	-	-100%	0%	
	Total Personnel	218,929	388,135	393,806	326,090	301,545	-16%	-8%	
6002	Operating Supplies	3,592	7,143	4,000	7,000	7,000	-2%	0%	2012 actual does not include GIS expenses, added \$500 for temp gun and smart level for inspections
6210	Software Upgrades	-	-	-	2,300	1,500	0%	0%	Added \$800 for traffic counter software, \$1,500 annually for EnerGov programming improvements
	Total Commodities	3,592	7,143	4,000	9,300	8,500	30%	-9%	
7005	Pre-Employment Physical	49	1,596	-	-	-	-100%	0%	
7210	Information & Recording Fees	534	759	1,000	1,000	1,000	32%	0%	
7010	Printing	390	338	400	400	400	18%	0%	
7030	Travel Expense	259	4	1,500	1,600	1,600	39020%	0%	Added GIS
7040	Subscriptions		30		-	-	-100%	0%	Removed subscriptions
7041	Dues and Memberships	70	1,000	500	1,000	1,000	0%	0%	2 engineers at \$500 each
7050	Meetings/seminars	1,748	512	1,750	2,125	2,250	315%	6%	Added \$250 for GIS
7055	Refunds	-	75	-	-	-	-100%	0%	
7220	Professional Fees/contracts	6,160	3,051	7,000	7,000	5,000	129%	-29%	2011 actual includes biennial bridge inspections. 2013 includes bridge inspections.
7320	Software Maintenance	-	19,558	20,000	21,500	21,500	10%	0%	Energov \$10,400; GIS \$10,000; Smart Chart \$600; Sedgwick County \$360. EnerGov yearly maint. Contract was in 6210.
7520	Equipment Maintenance	-	-	600	750	750	0%	0%	KIP maint agreement, printers, plotters
7521	Vehicle Maintenance	9	849	500	1,000	1,500	18%	50%	GIS Van moved to Engineering
	Total Contractual Service	9,219	27,772	33,250	36,375	35,000	31%	-4%	
	Engineering	231,740	423,050	431,056	371,765	345,045	-12%	-7%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012 Change	2013 Change	

Salary Splits	2013	2014
City Engineer	75%	50%
Assistant City Engineer	100%	100%
Planning & Engineering Coordinator	50%	50%
Administrative Assistant	50%	25%
GIS Coordinator	100%	100%
Project Inspector	100%	100%
Project Manager/GIS Programmer	100%	100%

Division Overview

The Planning Division is responsible for the regulatory review of zoning and subdivision of land to assure compliance with the City's Comprehensive Plan. Planning Division staff assist residents, property owners, businesses, and developers in understanding and applying the City's plans and regulations. The Planning Division also facilitates meetings for the Planning Commission and the Board of Zoning Appeals and provides professional expertise to the City Council. Activities include long range and current planning, site plan review, and zoning administration.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	88,022	92,647	104,779
Commodities	1,415	1,100	1,100
Contractual	4,760	8,897	61,595
Capital Outlay	-	-	-
Total	94,197	102,644	167,474



Mission

Timely and accurately process regulatory land use cases, provide consistent interpretations of the Zoning Ordinance and Subdivision Regulations, and promote comprehensive planning to achieve land development that complements and maximizes the City's existing and future transportation system, housing supply, land uses, utility networks, recreational facilities, and schools.

Goals

- Provide for the orderly growth of the community by assuring that new development and redevelopment is consistent with the City's approved plans and built in accordance with approved standards.
- Assure that the City's Zoning Ordinance, Subdivision Regulations, and other policies and requirements are updated as necessary to address changes in land use patterns, practices, and emerging technologies.

Budget Worksheet									
Planning									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 140 190		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	113,571	85,033	92,617	92,232	104,364	8%	13%	Administrative Assistant moved to 50% in 2014
5004	Termination Fees		2,570				-100%	0%	
5007	1 Time Performance Pay	213	301	215	300	300	0%	0%	
5012	Longevity	113	118	115	115	115	-2%	0%	
5013	Lump Sum	30	-	-	-	-	0%	0%	
	Total Personnel	113,927	88,022	92,947	92,647	104,779	5%	13%	
6002	Operating Supplies	1,082	1,415	1,100	1,100	1,100	-22%	0%	
	Total Commodities	1,082	1,415	1,100	1,100	1,100	-22%	0%	
7005	Pre-Employment Physical	-	2,523	-	-	-	-100%	0%	
7010	Printing	3,179	2,028	3,200	2,500	2,500	23%	0%	
7030	Travel Expense	137	-	200	331	1,800	0%	444%	Continuing education requirements
7040	Subscriptions	165	-	-	131	165	0%	26%	
7041	Dues and Memberships	210	210	210	235	730	12%	211%	AICP testing, registration, dues and memberships
7050	Meetings/Seminars	96	-	400	200	900	0%	350%	
7220	Professional Fees/Contracts	340	-	500	5,500	55,500	0%	909%	Added \$5,500/yr for WAMPO & \$50K in '14 for West End Study.
	Total Contractual Service	4,127	4,760	4,510	8,897	61,595	87%	592%	
	Planning	119,136	94,197	98,557	102,644	167,474	9%	63%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

Salary Splits	2013	2014
City Engineer	25%	25%
City Planner	100%	100%
Administrative Asst.	25%	50%
Planning & Engineering Coordinator	25%	25%

Building Trades

Division Overview

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

The division also 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 technical support to the City Council, the Board of Construction Trades and Appeals, and other departments regarding construction, interpretation of codes, and contractor licensing. The division reviews and updates building & trade codes and enforces the minimum housing code.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	92,152	77,772	104,395
Commodities	3,987	4,350	3,800
Contractual	12,949	13,445	12,670
Capital Outlay	-	-	-
Total	109,088	95,567	120,865



Mission

Ensure residential and commercial construction complies with the requirements of 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.
- Educate the public on the purpose, need and requirements of the building codes.

Budget Worksheet									
Building Trades									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 140 180		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	129,275	90,594	76,769	76,672	103,295	-15%	35%	City Engineer added to 2014
5002	Overtime	6,571	269	6,500	500	500	86%	0%	Comp time replacing most overtime
5004	Termination Fees		674						
5007	One time Performance Pay	3,732	301	3,500	300	300	0%	0%	
5012	Longevity	1,081	313	1,200	300	300	-4%	0%	
5013	Lump Sum	90	-	-	-	-	0%	0%	
	Total Personnel	140,749	92,152	87,969	77,772	104,395	-16%	34%	
6002	Operating Supplies	136	356	200	750	200	111%	-73%	Purchasing of 2012 code books (\$450)
6110	Fuel	4,729	3,632	5,017	3,600	3,600	-1%	0%	
	Total Commodities	4,865	3,987	5,217	4,350	3,800	9%	-13%	
7010	Printing	71	19	75	75	75	303%	0%	
7030	Travel Expense	-	-	450	510	510	0%	0%	
7041	Dues and Memberships	-	-	250	160	160	0%	0%	
7050	Meetings/seminars	313	424	300	500	425	18%	-15%	To renew license
7220	Professional Fees/contracts	11,170	12,380	11,000	11,000	11,000	-11%	0%	County inspections
7520	Equipment Maintenance	-	67	-	-	-	0%	0%	
7521	Vehicle Maintenance	1,502	60	1,500	1,200	500	1904%	-58%	Tires in 2013
	Total Contractual Service	13,056	12,949	13,575	13,445	12,670	4%	-6%	
	Building Trades	158,670	109,088	106,761	95,567	120,865	-12%	26%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

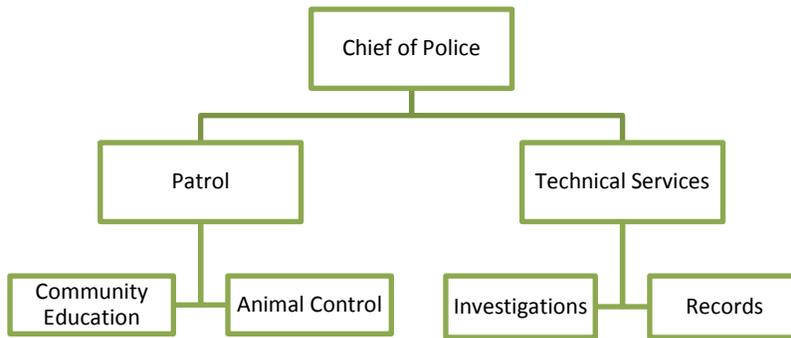
Salary Splits	2013	2014
City Engineer	0%	25%
Building Trades Official	100%	100%
Planning & Engineering Coordinator	25%	25%
Administrative Assistant	25%	25%

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Overview

During 2012, the Police Department recorded the following trends from the previous year: 25% decrease in Part I offenses; 15% decrease in traffic accidents; 5% decrease in traffic citations; and a 12% decrease in calls for service. In 2012, the Police Department will focus on community policing, crime trends, traffic safety, maintaining timely and effective response to calls within a growing geographical area, and ensuring our resources are deployed in such a manner to promote community safety.

Performance Measurement

- √ 81% of all calls were responded to in 5 minutes or less.
- √ All officers attend safety, community policing, and customer service training annually.
- √ Conducted 35 community education sessions and 9 Child ID events.

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.

Citizen Survey

88% of respondents felt reasonably safe or very safe in their neighborhoods.

Of respondents who had an encounter with police services, 81% responded that they received adequate response for their situation.

"The Police are very informative and helpful."

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 the investigation of crimes, traffic safety, accident investigation, animal control and community education. We strive to be proactive in preventing crime and traffic concerns.

In 2012, a number of goals were accomplished. A quality crime prevention handbook was created and dispersed, 10-hour shifts were created, and an on-line method of reporting bullying was implemented. Traffic safety was addressed as we saw accidents and injuries significantly decrease in 2012. Officers assigned to the Patrol Division maintained an average response time to calls of 2.34 minutes, with 55% of calls receiving a response in 1 minute or less.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	2,338,291	2,420,417	2,609,146
Commodities	244,277	263,375	262,375
Contractual	93,253	134,920	142,920
Capital Outlay	-	-	-
Total	2,675,822	2,818,712	3,014,441



Mission

Maintain a safe community by using a proactive community policing approach

Goals

- Create the Police Employee Advisory Committee (PEAC) and hold quarterly meetings.
- Train all officers in the crime prevention concept of "Crime Prevention Through Environmental Design" (CPTED).
- Improve the departmental web page to allow citizens to report non-emergency traffic concerns to their beat officer on-line.
- Provide educational opportunities for citizens regarding the appropriate situations in which to call 911.

Budget Worksheet									
100.110.105	Police Department-Patrol								
Line #	Line Item	2011	2012	2013	2013	2014	% Change	% Change	Explanation
		Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	2,293,277	2,296,975	2,502,064	2,383,468	2,569,017	4%	8%	Includes holiday pay
5002	Overtime	114,476	91,024	92,860	100,000	103,000	10%	3%	Reflects base pay changes
5003	Standby Pay	7,646	6,148	-	6,000	6,000	-2%	0%	
5004	Termination Fees	4,651	29,682	-	-	-	-100%	0%	
5005	Shift Differential	9,845	11,424	14,591	14,591	14,591	28%	0%	4 @ KLETC in 2012
5006	Special Duty Pay	9,525	8,300	9,800	9,800	9,800	18%	0%	SRO + SOT duty
5007	One Time Performance Pay	18,422	5,857	18,000	5,980	6,160	2%	3%	
5012	Longevity	16,038	10,068	17,000	15,800	15,800	57%	0%	
5013	Lump Sum Bonus	1,095	2,000	-	-	-	-100%	0%	
5014	Police Services Reimbursement	(43,326)	(46,326)	(43,000)	(43,000)	(43,000)	-7%	0%	
5015	SRO/Aquatic Park Reimbursement	(77,487)	(76,862)	(73,000)	(72,222)	(72,222)	-6%	0%	
	Total Personnel	2,354,162	2,338,291	2,538,315	2,420,417	2,609,146	4%	8%	
6002	Operating Supplies	13,903	20,432	19,000	19,000	19,000	-7%	0%	
6003	Patrol Supplies	12,733	14,327	14,175	14,175	14,175	-1%	0%	
6010	Investigation supplies	8,234	10,156	8,170	9,000	9,000	-11%	0%	
6110	Fuel	127,625	124,482	211,558	127,000	127,000	2%	0%	No change in vehicle numbers
6130	Range Supplies/Expenses	7,738	11,223	14,500	16,000	15,000	43%	-6%	Repair target activation system; ammunition cost +10-20%
6350	Training fees and materials	12,523	14,394	15,200	15,200	15,200	6%	0%	
6351	Uniforms	43,687	44,356	52,000	58,000	58,000	31%	0%	Summer uniforms
6352	Special Operations Equipment	4,577	4,906	5,000	5,000	5,000	2%	0%	
	Total Commodities	231,020	244,277	339,603	263,375	262,375	8%	0%	
7005	Pre-Employment Physical	4,337	7,062	4,500	7,000	7,000	-1%	0%	
7010	Printing	3,411	2,794	5,915	3,525	3,525	26%	0%	Ordinance publications
7040	Subscriptions	219	227	300	300	300	32%	0%	
7041	Dues and Memberships	3,232	3,445	3,470	3,470	3,470	1%	0%	KACP, IACP
7050	Meetings and Seminars	2,388	788	3,000	3,000	3,000	281%	0%	SMIP in 2014
7121	Animal Care	8,438	6,555	10,000	10,000	10,000	53%	0%	Shelter fees increasing
7122	Reimbursement Animal Care	(1,225)	(1,300)	(1,225)	(1,225)	(1,225)	-6%	0%	Fees from pet owners
7131	Crime Prevention	1,560	1,737	3,000	1,000	9,000	-42%	800%	CPTED Training
7220	Professional Fees and Contracts	2,066	1,579	17,500	9,500	9,500	502%	0%	\$7000 for air cards in connection with mobile data terminal replacements
7231	Software Purchase	-	462	3,250	2,000	2,000	333%	0%	Universal cell phone extraction device upgrade
7500	Computer Maintenance	258	0	350	350	350	0%	0%	
7520	Equipment Maintenance	9,134	10,205	11,000	11,000	11,000	8%	0%	
7521	Vehicle Maintenance	37,390	35,714	49,000	45,000	45,000	26%	0%	\$4000 in upgrades to SOT SUV
7615	Detention Center	32,307	24,164	50,000	35,000	35,000	45%	0%	County jail fees

7616	Detention Medical Expenses	199	(179)	10,000	5,000	5,000	-2892%	0%
	Total Contractual Service	103,714	93,253	170,060	134,920	142,920	45%	6%
	Patrol Division	2,688,896	2,675,822	3,047,978	2,818,712	3,014,441	5%	7%
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014

Salary Splits	2013	2014
Chief	100%	100%
Deputy Chief	100%	100%
Lieutenant (2)	100%	100%
Sergeant (6)	100%	100%
Detective (4)	100%	100%
MPO (6)	100%	100%
Police Officer (25)	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 drivers 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 5,400 citizens coming in to the police department in 2012.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	333,865	323,707	334,936
Commodities	5,309	6,000	6,000
Contractual	22,446	48,780	53,400
Capital Outlay	-	-	-
Total	361,620	378,487	394,336

Mission

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

Goals

- Establish a training program to train new Records employees.
- Maintain high standards for accuracy in data entry as well as dissemination of police records.
- Continue to deliver outstanding customer service to the thousands of citizens they interact with each year.

Budget Worksheet								
Police Department - Records								
100.110.110		2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	326,392	347,538	315,847	326,986	-3%	4%	Reduced one full-time position to one part-time and one floater position
5002	Overtime	1,060	8,000	2,000	2,000	89%	0%	
5005	Shift Differential	2,796	3,500	2,860	2,950	2%	3%	
5012	Longevity	3,319	3,000	3,000	3,000	-10%	0%	
	One time performance bonus	298	-	-	-	-100%	0%	
	Total Personnel	333,865	362,038	323,707	334,936	-3%	3%	
6002	Operating Supplies	4,828	5,000	5,000	5,000	4%	0%	
6350	Training Fees and materials	481	1,000	1,000	1,000	108%	0%	
	Total Commodities	5,309	6,000	6,000	6,000	13%	0%	
7005	Pre-Employment Expenses	-	800	800	800	0%	0%	
7210	Bonds	75	300	300	300	300%	0%	
7220	Professional Fees and Contracts	16,093	36,000	36,000	40,400	124%	12%	RMS \$15,154; fingerprinting system \$4,000 in 2014
7500	Computer Maintenance Expense	-	400	400	400	0%	0%	
7520	Equipment Maintenance	3,390	5,000	5,000	5,000	48%	0%	14 NCK tokens in 2013
7600	Teletype Expense	2,888	5,600	6,280	6,500	117%	4%	ASTRA + NCIC access increasing
	Total Contractual Service	22,446	48,100	48,780	53,400	117%	9%	
	Records Division	361,620	416,138	378,487	394,336	5%	4%	
		2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Records Supervisor (1)	100%	100%
Senior Records Clerk (2)	100%	100%
Records Clerk (4)	100%	100%
Records Clerk Part Time (2)	100%	100%

Budget Worksheet						
	Law Enforcement Trust Fund					
		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
300 110 460						
4050	Cash Carryover	11,590	3,412	-	3,417	17
4502	Interest	12	5		-	-
	Total Revenues	11,602	3,417	-	3,417	17
7820	Police Equipment	8,190			3,400	-
	Total Expenditures	8,190			3,400	-
	Law Enforcement Trust Fund	8,190	-	-	3,400	-
		2011 Actual	2012 Revised	2013 Budget	2013 Revised	2014 Budget

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Fire & Rescue Department

Department Overview

Overview

The Derby Fire and Rescue Department consists of 17 full-time, 10 part-time and 11 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 very active in fire prevention including yearly fire inspections for of businesses, places of assembly, day care facilities, and schools. In 2012 the Department also took over preventive maintenance and flow testing of the City's 1000+ fire hydrants.

Derby firefighters train extensively combining at least two training nights a month for volunteer firefighters, monthly EMS training for EMTs along with the daily activity and training in which full-time staff is involved.

Medical first response makes up 67% of requests for assistance and is primarily provided by career staff. EMS services are provided by Sedgwick County EMS.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Fire & Rescue			
Personnel	891,461	961,426	995,699
Commodities	66,349	61,950	64,891
Contractual	61,485	58,278	67,360
Capital Outlay	-	-	-
Total	1,019,294	1,081,654	1,127,950

Performance Measurement

√ 82% of all calls were responded to within 4 minutes.

√ There were 9 structural fires per 1,000 citizens.

√ There were 1.6 commercial/industrial fires per 1,000 structures.

√ 94% of Citizen Survey responses indicated that they feel either very safe or reasonably safe because of the Fire & Rescue Department.

√ Of those with an opinion, 98% of Citizen Survey responses indicated that the Fire Department has an adequate response time.

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 rating of 3 or less.

2012 Citizen Survey

"Their response time is awesome."

"Excellent!"

"Very professional."

Budget Worksheet									
Fire and Rescue									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 160 370		Actual	Actual	Budget	Revised	Budget	Change	Change	
5001	Wages-Salary	778,343	852,666	894,240	898,737	931,257	5%	4%	Includes holiday pay.
5020	Safer Grant Reimbursement	(87,156)	(23,350)	-	-	-	-100%	0%	
5002	Overtime	47,108	53,914	54,889	54,889	56,642	2%	3%	Two new employees in 2012 + 5%
5004	Termination Fees	4,628	1,058	-	-	-	-100%	0%	
5006	Volunteer Wages	7,500	5,625	7,500	7,500	7,500	33%	0%	
5007	One Time Performance Pay	47	751	-	-	-	-100%	0%	
5012	Longevity	289	196	300	300	300	53%	0%	
5013	Lump Sum	300	600	-	-	-	-100%	0%	
	Total Personnel	751,059	891,461	956,929	961,426	995,699	8%	4%	
6002	Operating Supplies	12,506	13,945	11,600	11,600	11,816	-17%	2%	2012 included a one-time purchase
6110	Fuel	21,302	22,387	21,350	21,350	23,058	-5%	8%	3% more activity plus hydrant maintenance
6350	Training Fees & Materials	9,172	6,786	5,800	5,800	6,786	-15%	17%	Maintenance of training fees and Sr. staff development
6351	Uniforms	23,067	23,231	23,200	23,200	23,231	0%	0%	
	Total Commodities	66,047	66,349	61,950	61,950	64,891	-7%	5%	
7005	Pre-Employment Physical	5,250	4,359	5,250	5,250	5,250	20%	0%	New employee, 3 year physicals
7010	Printing	563	890	500	500	800	-44%	60%	Inspection, medical forms & burn permits, investigation forms and misc. printing.
7030	Travel Expense	1,149	4,435	4,300	4,300	6,599	-3%	53%	
7040	Subscriptions	120	80	130	80	120	0%	50%	
7041	Dues and Memberships	746	793	850	793	793	0%	0%	
7050	Meetings/Seminars	4,303	1,808	3,350	4,005	4,005	122%	0%	Increase in fuel/hotel costs & using the current forms.
7220	Professional Fees and Contracts	2,821	3,671	3,200	3,200	8,054	-13%	152%	Software licensing fees, air cards, random drug testing.
7300	Insurance Program	4,593	6,108	5,000	5,000	5,000	-18%	0%	For volunteers.
7520	Equipment Maintenance	21,846	20,700	19,600	19,600	19,728	-5%	1%	
7521	Vehicle Maintenance	11,357	17,983	9,200	15,550	17,011	-14%	9%	Increase based on regular scheduled maintenance
	Total Contractual Service	56,859	61,485	51,380	58,278	67,360	-5%	16%	
8100	New Equipment (miscellaneous)	1,039	-	-	-	-	0%	0%	
	Total Capital Outlay	1,039	-	-	-	-	0%	0%	
	Fire and Rescue Operations	875,004	1,019,294	1,070,259	1,081,654	1,127,950	6%	4%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
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%

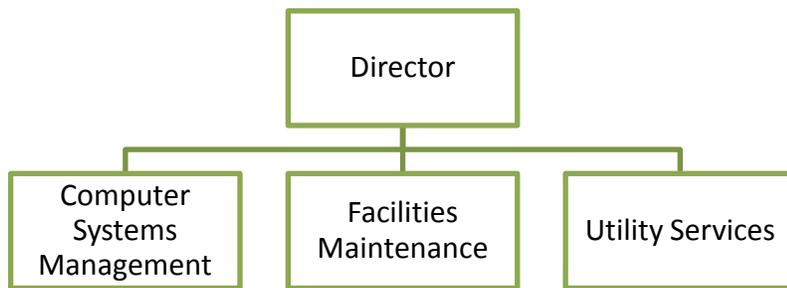
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Overview

The Department's primary responsibility is to provide for the upkeep of computer systems and facilities for all departments within the City. Personnel continually pursue more efficient methods of completing these tasks and/or assisting employees in completing their tasks.

Performance Measurement

- √ Maintain 98% "up time" for computers.
- √ Clean 100% of carpets annually.
- √ Provide backup for critical data within three working days.

Mission

Provide 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.

Citizen Survey

Of those with an opinion, 98% of respondents felt the maintenance and cleanliness of City-operated facilities were excellent or good.

"Every building I have been in has been very clean, neat, well-cared for and modern."

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 the specialized software, as well as work station software to keep the City as productive as possible.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	147,422	151,987	157,271
Commodities	13,012	12,200	12,200
Contractual	56,071	60,500	64,750
Capital Outlay	-	-	-
Total	216,505	224,687	234,221

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 computers.
- 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		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actuals	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	149,349	144,542	134,871	148,562	153,806	3%	4%	
5002	Overtime	656	1,017	1,000	1,000	1,000	-2%	0%	
5007	One Time Performance Pay	1,365	748	1,300	1,325	1,365	77%	3%	
5013	Lump Sum	200	390	-	-	-	-100%	0%	
5012	Longevity	1,110	726	1,100	1,100	1,100	52%	0%	
	Total Personnel	152,680	147,422	138,271	151,987	157,271	3%	3%	
6002	Operating Supplies	10,922	13,012	11,000	11,000	11,000	-15%	0%	Based on past expenditures
6110	Fuel	-	-	-	1,200	1,200	0%	0%	Vehicle reassigned from Finance
	Total Commodities	10,922	13,012	11,000	12,200	12,200	-6%	0%	
7005	Pre-Employment Physical	-	-	250	250	250	0%	0%	
7010	Printing	15	15	100	100	100	567%	0%	
7030	Travel Expense	-	-	400	400	400	0%	0%	
7050	Meetings/Seminars	-	-	1,500	1,500	1,500	0%	0%	
7220	Professional Fees and Contracts	33,380	36,651	44,800	40,000	44,000	9%	10%	Increased costs for network software maintenance
7520	Equipment Maintenance	16,337	19,404	18,000	18,000	18,000	-7%	0%	
7521	Vehicle Maintenance	-	-	-	250	500	0%	100%	Vehicle reassigned from Finance
	Total Contractual Service	49,732	56,071	65,050	60,500	64,750	8%	7%	
	Computer Systems Management	213,334	216,505	214,321	224,687	234,221	4%	4%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2013 Budget	2013	2014	

Salary Splits	2013	2014
Director of Operations	50%	50%
Operations Technician	80%	80%
Network Administrator	100%	100%

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.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	80,131	83,519	86,442
Commodities	29,606	34,450	34,450
Contractual	149,758	146,400	146,400
Capital Outlay	-	-	-
Total	259,495	264,369	267,292

Mission

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

Goals

- Review contractor performance to assure conditions of their contract 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		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	66,070	78,801	96,544	81,084	83,947	3%	4%	
5002	Overtime	-	-	400	410	420	0%	2%	
5007	One Time Performance Pay	1,366	748	1,400	1,425	1,475	91%	4%	
5012	Longevity	569	373	600	600	600	61%	0%	
5013	Lump Sum	-	210	-	-	-	-100%	0%	
	Total Personnel	68,005	80,131	98,944	83,519	86,442	4%	3%	
6002	Operating Supplies	39,641	27,840	32,000	32,000	32,000	15%	0%	2011 had large paper good purchases at the beginning and the end of the year, 2012 had neither. New budget reflects balanced number.
6110	Fuel	956	1,656	1,014	1,650	1,650	0%	0%	
6351	Uniforms	491	110	800	800	800	628%	0%	Based on 2012 actual, only had 1 half-time position in 2011, now have 2.
	Total Commodities	41,088	29,606	33,814	34,450	34,450	16%	0%	
7205	Custodial Services	85,353	78,240	90,000	90,000	90,000	15%	0%	
7005	Pre-Employment Physical/ Testing	399	163	400	400	400	145%	0%	Plan for turnover.
7220	Professional Fees and Contracts	53,256	71,315	52,000	55,000	55,000	-23%	0%	Refined estimate based on 2011, 2012 higher than normal.
7520	Equipment Maintenance	127	-	500	500	500	0%	0%	
7521	Vehicle Maintenance	340	40	500	500	500	1151%	0%	Van aging.
	Total Contractual Service	139,475	149,758	143,400	146,400	146,400	-2%	0%	
	Facilities Maintenance	248,568	259,495	276,158	264,369	267,292	2%	1%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2013 Budget	2013	2014	

Salary Splits	2013	2014
Director of Operations	50%	50%
Operations Technician	20%	20%
PT Bldg Maintenance Tech (2)	100%	100%

Utility Services

Operations

Utilities Services

Utility Services is not categorized as a division, as there are no employees charged to it. This function falls under the responsibility of the Director of Operations, who is responsible for monitoring all expenses within this account.

Operations-Utility Services						
100 130 340		2011	2012	2013	2013	2014
Line #	Line Item	Actual	Actual	Budget	Revised	Budget
7150	Fire Hydrant Maintenance*	39,695	39,695	40,000	40,000	40,000
7610	Water	66,363	64,507	66,363	66,363	66,500
7620	Gas	43,120	36,379	45,000	45,000	45,000
7630	Electricity	204,625	230,543	205,000	240,000	250,000
7640	Telephone	35,893	45,287	37,000	34,600	34,600
7650	Street Lighting	204,023	216,118	205,000	220,000	225,000
7651	Cable - Fiber	51,826	42,773	52,000	59,000	57,400
	Stormwater	-	-	0	17,029	17,029
	Total	645,545	675,302	650,363	721,992	735,529

* Fire hydrant maintenance is an annual payment to the El Paso Water Company to test and maintain the fire hydrants throughout the City.

Budget Worksheet									
Operations-Utility Services									
		2011	2012	2013	2013	2014	2013	2014	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
100 130 340									
7150	Fire Hydrant Maintenance	39,695	39,695	40,000	40,000	40,000	1%	0%	
7610	Water	66,363	64,507	66,363	66,363	66,500	3%	0%	
7620	Gas	43,120	36,379	45,000	45,000	45,000	24%	0%	
7630	Electricity	204,625	230,543	205,000	240,000	250,000	4%	4%	
7640	Telephone	35,893	45,287	37,000	34,600	34,600	-24%	0%	
7650	Street Lighting	204,023	216,118	205,000	220,000	225,000	2%	2%	
7651	Cable - Fiber	51,826	42,773	52,000	59,000	57,400	38%	-3%	Includes installation for replacement T1 line, long-term savings
	Stormwater	-	-	-	17,029	17,029	0%	0%	
	Total Contractual	645,545	675,302	650,363	721,992	735,529	7%	2%	
	Utility Service Division	645,545	675,302	650,363	721,992	735,529	0%	2%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

*These figures are an estimate. Electric and gas both increased in January more than expected. Telephone is still high for T1 and pleaxar - working on reductions.

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The Derby Public Library currently resides in a 36,000 square foot facility constructed in 2009 and houses a collection of over 100,000 items. 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.



Performance Measurement

- √ In 2012 there were 187,667 visits to the library representing a 15% increase from 2011.
- √ Program attendance increased 5% to 18,479 people.
- √ Circulation increased 20% to 420,000 items.
- √ Summer reading sign ups increased 55%.
- √ Computer usage increased 9%.

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.

Summary by Category	2012	2013	2014
Library Fund	Actual	Revised	Budget
Personnel	494,364	503,673	544,725
Contractual	18,690	351,500	333,000
Total	513,054	855,173	877,725

Summary by Category	2012	2013	2014
Library Employee Benefits	Actual	Revised	Budget
Personnel	115,801	122,328	137,035
Total	115,801	122,328	137,035

Summary by Category	2012	2013	2014
Library Sales Tax Fund	Actual	Revised	Budget
Personnel	114,460	179,055	190,355
Commodities	4,976	5,400	5,400
Contractual	1,279,082	1,247,759	4,961,961
Capital	83,909	-	200,000
Total	1,482,428	1,432,214	5,357,716

330 220 430	Library Fund (Property Tax)	2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2012	2013	
4000	Ad Valorem Tax	721,672	735,653	722,890	724,760	725,760	-1%	0%	
4030	Motor Vehicle Tax	95,121	96,171	93,890	100,979	95,878	5%	-5%	
4035	Rental Car Excise Tax	1,298	1,511	1,005	1,178	1,178	-22%	0%	
4040	Delinquent Tax	6,235	11,559	10,096	8,500	9,033	-26%	6%	
4045	Recreational Vehicle Tax	987	852	977	1,056	847	24%	-20%	
4046	16/20M Vehicle Tax	157	177	154	152	180	-14%	18%	
4050	Projected Budget Carryover	29,721	42,975	24,258	23,396	24,849	-46%	6%	
4341	Payment in Lieu of Tax	198	-	262	-	-	0%	0%	
4600	Other Revenue - Credit Card Reimbursement	13,006	18,690	18,000	20,000	20,000	7%	0%	
	Total Revenue	868,395	907,587	871,532	880,022	877,725	-3%	0%	
5001	Wages-Salary	451,727	493,810	509,411	503,156	518,784	2%	3%	
5004	Termination Fees	-	49	-	-	-			
5007	One Time Performance Pay	707	505	-	517	-	2%	0%	
5245	Miscellaneous	-	-	25,471	-	25,941	0%	0%	
	Total Personnel	452,434	494,364	534,882	503,673	544,725	2%	8%	
7301	Reimbursable Credit Card Exp.	11,312	19,827	18,000	20,000	20,000	1%	0%	
7825	Library Board Appropriation	340,000	350,000	294,540	311,500	269,000	-11%	-14%	
9000	Transfer to Library Employee Benefits	21,674	20,000	24,110	20,000	44,000	0%	120%	
	Total Contractual Service	372,986	389,827	336,650	351,500	333,000	-10%	-5%	
	Library Board Pass Through	825,420	884,191	871,532	855,173	877,725	-3%	3%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2013	

Mill Levy	4.220	4.195	4.195	4.178	4.177
Total Levy with Employee Benefit Fund	4.675	4.648	4.648	4.630	4.634

*Library stipend no longer transferred from General Fund in 2009 but added to the mill levy.

340 220 440	Library Employee Benefits (Property Tax)	2011	2012	2013	2013	2014	2013	2014	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
4000	Ad Valorem Tax	77,801	79,497	78,307	79,300	79,404	0%	0%	
4030	Motor Vehicle Tax	10,135	10,375	10,146	10,894	10,365	5%	-5%	
4035	Rental Car Excise Tax	138	163	101	127	127	-28%	0%	
4040	Delinquent Tax	752	1,246	912	922	922	-35%	0%	
4045	Recreational Vehicle Tax	105	92	106	92	92	0%	0%	
4046	16/20M Vehicle Tax	17	19	17	19	19	1%	0%	
4050	Projected Budget Carryover	2,126	14,837	8,936	11,312	1,222	-31%	-68%	
4070	Wellness Program Reimbursement	1,138	884	603	884	883	0%	0%	
4999	Transfer from Library Fund	21,674	20,000	24,110	20,000	44,000	0%	120%	
4341	Payment in Lieu of Tax	21	-	27	-	-	0%	0%	
	Total Revenue	113,907	127,113	123,264	123,551	137,035	-3%	11%	
5110	FICA	27,662	30,357	30,497	30,975	32,060	2%	4%	
5111	FICA medical	6,469	7,100	7,386	7,303	7,522	3%	3%	
5120	KPERS	32,003	37,857	37,855	37,575	42,460	-1%	14%	Statutory KPERS increases 8.94% in 2013, 9.84% in 2014
5130	KS unemployment	3,752	1,645	1,891	1,645	1,728	0%	5%	
5240	Health insurance	26,156	34,924	40,660	40,660	48,900	14%	21%	
5241	Dental insurance	2,778	3,917	3,181	3,920	4,116	0%	7%	
5244	Wellness program	250	-	263	250	250	100%	0%	
5245	Miscellaneous	-	-	5,711	-	-	0%	100%	
	Total Personnel	99,070	115,801	127,444	122,328	137,035	5%	13%	
	Library Employee Benefits	99,070	115,801	127,444	122,328	137,035	5%	13%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2013	

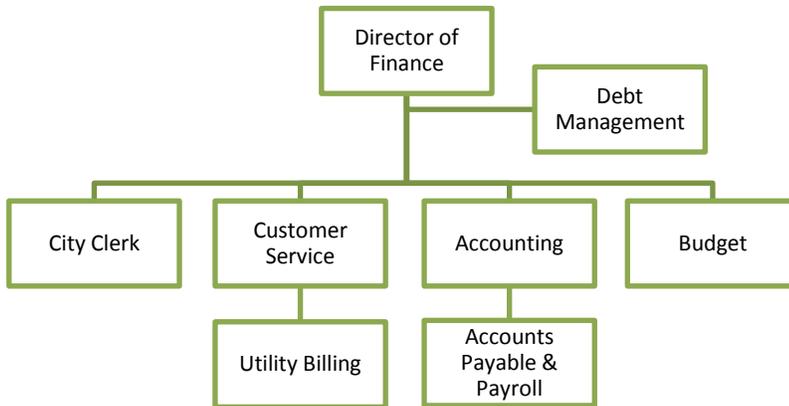
780.00	Library Sales Tax Fund	2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Derby Public Library	Actual	Actual	Budget	Revised	Budget	2013	2014	
Line #	Line Item								
780 501 501	Debt Service Account								
4050	Projected Budget Carryover	207,724	148,772	201,054	197,497	187,824	33%	-5%	
4141	City Library Retail Sales Tax	793,324	1,113,157	1,089,420	1,090,000	1,111,800	-2%	2%	
4502	Interest Income	-	190	500	500	500	163%	0%	
4996	Transfer from Reserve Account	164,533	-	-	-	3,504,811	0%	0%	For defeasance of bonds.
	Total Debt Service Revenues	1,165,581	1,262,119	1,290,974	1,287,997	4,804,935	2%	273%	
7710	Bond Principal	825,000	945,000	990,000	990,000	4,540,000	5%	359%	Defeasance of bonds contingent
7720	Interest Expense	191,809	119,623	110,173	110,173	264,935	-8%	140%	upon sales tax election 10/08/2013.
7740	Temp Note Payment	-	-	-	-	-	0%	0%	
	Total Debt Service Expenditures	1,016,809	1,064,623	1,100,173	1,100,173	4,804,935	3%	337%	
780 501 503	Operations Account								
4050	Projected Budget Carryover	3,248	(19,260)	36,000	(6,684)	11,275	0%	50%	
4141	City Library Retail Sales Tax	232,132	346,472	282,070	350,000	503,000	1%	54%	
	Total Operations Revenue	235,380	327,212	318,070	343,316	514,275	5%	54%	
5001	Wages-Salary	97,058	94,050	100,435	138,730	145,749	48%	7%	Added groundskeeper position.
5131	Work Comp Insurance	-	1,235	1,294	1,235	1,272	0%	3%	
	Benefits	17,899	19,176	19,250	39,091	43,334	104%	22%	Added groundskeeper position.
	Total Personnel	114,957	114,460	120,979	179,055	190,355	56%	9%	
6002	Operating Supplies	5,334	4,976	5,400	5,400	5,400	9%	0%	
	Total Commodities	5,334	4,976	5,400	5,400	5,400	9%	0%	
7205	Custodial Services	39,600	32,800	40,000	40,000	40,000	22%	0%	
7005	Pre-Employment Physical	-	3,280	250	250	250	-92%	0%	
7011	Maintenance Expense	-	88,970	10,000	10,000	10,000	-89%	0%	
7220	Professional Fees and Contracts	12,568	5,167	13,000	10,850	13,000	110%	17%	
7610	Water	8,992	13,194	9,500	9,500	9,500	-28%	0%	
7620	Gas	7,928	4,640	8,500	5,754	7,020	24%	15%	
7630	Electricity	49,196	50,297	55,000	52,309	57,540	4%	10%	
7640	Telephone	1,080	945	1,500	718	819	-24%	7%	
7651	Cable - Fiber	2,849	2,681	3,000	3,700	3,737	38%	1%	
7652	Stormwater	-	-	1,816	1,396	1,396	0%	0%	
7310	Insurance Premium	12,136	12,484	13,109	13,109	13,764	5%	5%	
	Total Contractual Service	134,349	214,460	155,675	147,586	157,026	-31%	6%	
9001	Reimbursement to General Fund	-	-	-	-	175,472	100%	0%	Correction for groundskeeper position & contract custodians 2010-2012.
	Total Operations Expenditures	254,640	333,896	282,054	332,041	528,253	-1%	70%	

780.00	Library Sales Tax Fund	2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Derby Public Library	Actual	Actual	Budget	Revised	Budget	2013	2014	
Line #	Line Item								
780 501 502	Reserve Account								
4050	Projected Budget Carryover	1,453,419	2,378,849	2,788,882	2,916,685	3,610,063	23%	25%	
4141	City Library Retail Sales Tax	919,285	619,862	671,704	691,478	569,965	12%	-18%	
4502	Interest Income	6,145	1,883	4,500	1,900	1,000	1%	-20%	
	Total Reserve Revenue	2,378,849	3,000,594	3,465,086	3,610,063	4,181,028	20%	16%	
8000	Emergency Repair/Replacement	-	83,909	50,000	-	200,000	-100%	400%	
8100	Equipment	-	-	-	-	35,000	0%	0%	City fiber optic connections.
9005	Transfer to Debt Service Account					3,504,811			Defeasance of bonds contingent
	Total Reserve Expenditures	-	83,909	50,000	-	3,739,811	-100%	7480%	upon sales tax election 10/08/2013.
780 501 506	Project Account/Cost of Issuance								
4050	Projected Budget Carryover	175,570	-	-	-	-	0%	0%	
4512	Bond Proceeds	-	-	-	-	-	0%	0%	
	Total Project Account Revenue	175,570	-	-	-	-	0%	0%	
7740	Temporary Note Redemption	-	-	-	-	-	0%	0%	
7905	Note/Bond Issuance Costs	-	-	-	-	-	0%	0%	
8300	Capital Outlay - Construction Cost	11,036	-	-	-	-	0%	0%	
9005	Transfer to Debt Service Account	164,534	-	-	-	-	0%	0%	
	Total Project Account Expenditures	175,570	-	-	-	-	0%	0%	
	Summary of Revenue & Expenditures:								
4050	Projected Carryover	1,839,961	2,508,361	3,025,936	3,107,498	3,809,161	24%	23%	
4141	City Library Retail Sales Tax	1,944,741	2,079,491	2,043,194	2,131,478	2,184,765	2%	3%	
4502	Interest Income	6,145	2,073	5,000	2,400	1,500	16%	0%	
4512	Bond Proceeds	-	-	-	-	-	0%	0%	
	Total Fund Revenues	3,790,847	4,589,925	5,074,130	5,241,376	5,995,426	14%	15%	
5XXX	Personnel	114,957	114,460	120,979	179,055	190,355	56%	9%	
6XXX	Commodities	5,334	4,976	5,400	5,400	5,400	9%	0%	
7XXX	Contractual Services	134,349	214,460	155,675	147,586	157,026	-31%	6%	
7XXX	Debt Service	1,016,809	1,064,623	1,100,173	1,100,173	4,804,935	3%	0%	
8XXX	Capital Outlay	11,036	83,909	50,000	-	235,000	-100%	470%	
9001	Transfer Reimbursement to General Fund	-	-	-	-	175,472	0%	0%	
	Total Fund Expenditures	1,282,485	1,482,428	1,432,226	1,432,214	5,568,188	-3%	289%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

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Mission

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

Overview

Finance encompasses a very diverse scope of services, including city clerk, accounting, payroll, accounts payable and budget. More than a third of the finance budget is devoted to debt management.

Performance Measurement

- √ The City of Derby received the “Distinguished Budget Presentation” award from GFOA 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.

2012 Citizen Survey

Of the 53 respondents that had an opinion, 83% believe the City manages its finances well.

Division Overview

The Accounting Division is responsible for payroll, accounts payable and receivable, monthly accounting and budgeting for all funds, purchasing and bid specifications.

The most significant accomplishment was the receipt of the Distinguished Budget Presentation Award by the Government Finance Officers Association for the past nine years, from 2005 through 2013. The department also received the Award for Excellence in Financial Reporting for the preparation of the Comprehensive Annual Financial Report since 2008.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	382,803	394,520	408,380
Commodities	14,187	13,780	13,780
Contractual	111,624	146,060	145,751
Capital Outlay	-	-	-
Total	508,614	554,360	567,911

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

- Establish, regulate, and consistently reevaluate purchasing policies to ensure that the City is in compliance with all applicable laws and regulations.
- Implement a joint citizen/staff driven, performance measure program for all city departments.
- 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.

Budget Worksheet									
Finance		2011	2012	2013	2013	2014	2013	2014	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	Change	Change	
100 150 130									
5001	Wages-Salary	290,235	378,498	396,140	389,795	403,555	3%	4%	
5004	Termination Fees		1,102						
5007	One Time Performance Pay	3,024	1,277	-	3,000	3,100	135%	3%	
5012	Longevity	1,347	1,726	1,615	1,725	1,725	0%	0%	
5013	Lump Sum	400	200	-	-	-	-100%	0%	
	Total Personnel	295,006	382,803	397,755	394,520	408,380	3%	4%	
6002	Operating Supplies	13,142	12,410	13,000	12,000	12,000	-3%	0%	
6110	Fuel	104	1,777	400	1,780	1,780	0%	0%	
	Total Commodities	13,246	14,187	13,400	13,780	13,780	-3%	0%	
7005	Pre-Employment Physical	-	18	450	450	450	2431%	0%	
7007	Bank Service Charges	11,108	7,694	12,000	11,000	12,000	43%	9%	Increased usage of credit card payments
7010	Printing	10,497	7,972	10,000	8,000	8,000	0%	0%	Ordinance publications
7030	Travel Expense	2,180	906	2,500	2,240	1,971	147%	-12%	KSGFOA Board Meetings, Budget Academy in 2014
7041	Dues and Memberships	1,025	670	500	760	760	13%	0%	KSGFOA, GFOA, CCMFOA, ICMA, YPD
7050	Meetings/Seminars	2,007	3,740	1,700	2,720	2,370	-27%	-13%	
7220	Professional Fees and Contracts	60,233	60,624	68,000	72,690	72,000	20%	-1%	Elections, OPEB Valuation in 2014 - Actuary
7521	Vehicle Maintenance	2,514	7	1,300	1,000	1,000	13323%	0%	
8249	Special Assessments		29,992	27,500	47,200	47,200	57%	0%	Glen Hills specials (chip site); Cactus Flower, Meadowlark house taxes
	Total Contractual Service	89,564	111,624	123,950	146,060	145,751	31%	0%	
	Finance	397,816	508,614	535,105	554,360	567,911	9%	2%	
		2011 Revised	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012 Change	2013 Change	

Salary Splits	2013	2014
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%
Office Manager	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- 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. 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.

- Secure proper financing for capital improvement projects.
- Ensure City compliance with the fund balance policy.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	332,013	234,650	241,160
Capital Outlay	-	-	-
Total	332,013	234,650	241,160

Summary by Category	2012	2013	2014
Bond & Interest Fund	Actual	Revised	Budget
Contractual	6,751,823	6,662,655	7,408,070
Total	6,751,823	6,662,655	7,408,070

Budget Worksheet									
General Fund Debt Management									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
100 150 160		Actual	Actual	Budget	Revised	Budget	Change	Change	
8407	2005-1 (High Park) COP	113,722	90,000	-	-	-	-100%	0%	
8408	2005-2 (City Hall/Senior Center)	239,494	205,000	234,650	210,000	225,000	2%	7%	
8409	2005-1 COP	-	4,962	-	-	-	-100%	0%	
8410	2005-2 COP	-	32,051		24,650	16,160	-23%	-34%	
	Total Contractual	353,216	332,013	234,650	234,650	241,160	-29%	3%	
	General Fund Debt Management	353,216	332,013	234,650	234,650	241,160	-29%	3%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

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	2011	2012	2013	2013	2014	2013	2014	Explanation
510 500 501		Actual	Actual	Budget	Revised	Budget	Change	Change	
4000	Ad Valorem Tax	1,993,063	1,622,745	1,337,520	1,348,243	1,373,991	-14%	2%	
4020	Special Assessments	4,250,155	4,358,337	4,100,000	4,221,123	4,215,847	-3%	0%	
4030	Motor Vehicle Tax	199,712	262,110	207,107	210,214	176,251	-26%	-16%	
4035	Rental Car Excise Tax	2,751	4,144	2,155	2,155	2,155	-72%	0%	
4040	Delinquent Tax	118,602	44,186	118,602	55,400	44,000	9%	-21%	
4045	Recreational Vehicle Tax	2,088	2,333	2,088	2,000	1,557	-16%	-22%	
4046	16/20M Vehicle Tax	230	374	341	340	330	-15%	-3%	
4050	Projected Carryover	412,393	941,109	1,039,645	1,182,878	855,210	59%	-28%	
4372	Recreation Commission Rent	254,200	254,800	-	56,852	279,520	-78%	392%	
4502	Interest Income	8,103	5,288	15,000	5,000	5,000	100%	0%	
4067	ARRA Reimbursement - 2009A Series	103,731	102,016	-	106,997	95,210	5%	-11%	
4600	Other Revenues	4,537	160	4,500	-	-	-4%	0%	
4605	Close Out COI Account	-	14,117	-	-	-		0%	
4999	Transfer Revenue from Wastewater	664,937	322,981	326,663	326,663	359,000	1%	10%	
4341	Payment in Lieu of Tax	544	-	-	-	-	0%	0%	
	Total Revenue	8,015,046	7,934,701	7,153,621	7,517,865	7,408,070	-5%	-1%	
7710	G.O. Bond Principal	5,060,000	5,016,250	4,985,000	5,038,693	5,239,226	0%	4%	2013 Revised increase due to G.O. 2012-B issue after budget adoption.
7720	G.O. Bond Interest	2,013,896	1,735,565	1,505,255	1,623,952	1,495,381	-6%	-8%	
7730	Commissions	41	8	200	10	-	6%	-100%	
7800	Cash Reserve	-	-	663,166	-	673,463	0%	NA	
	Total Contractual	7,073,937	6,751,823	7,153,621	6,662,655	7,408,070	-1%	11%	
	Bond & Interest Fund	7,073,937	6,751,823	7,153,621	6,662,655	7,408,070	-1%	11%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

Tort Liability

Finance

Division Overview

The Tort Liability Division is responsible for protection of City assets against property liability and losses. This division oversees all aspects of the property and liability program; procures property, vehicle and liability insurance; processes claims; and reviews contracts that require insurance.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	169,620	190,000	199,500
Capital Outlay	-	-	-
Total	169,620	190,000	199,500

Mission

Provide professional and ethical insurance management services which will preserve the human, financial, and physical assets of the City.

Goals

- Provide protection from incidental losses through loss control techniques.
- Minimize long-term costs through activities related to identification, prevention, and management of loss exposure.
- Reduce exposure by promoting safety and health awareness.

Budget Worksheet									
Special Tort Liability									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100 150 140									
7310	Liability Insurance Coverage	119,669	169,620	188,001	190,000	199,500	12%	5%	
	Total Expenditure	119,669	169,620	188,001	190,000	199,500	12%	5%	
	Special Tort Liability	119,669	169,620	188,001	190,000	199,500	12%	5%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

Budget Worksheet									
Insurance Recoveries									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100 180 415									
4015	Insurance reimbursement	30,755	35,579	30,000	35,000	35,000	-2%	0%	
	Total Revenue	30,755	35,579	30,000	35,000	35,000	-2%	0%	
7445	Property repair and replacement	34,690	27,614	30,000	35,000	35,000	27%	0%	
	Total Expenses	34,690	27,614	30,000	35,000	35,000	27%	0%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

Budget Worksheet									
Reimbursables									
Line #	Line Item	2011	2012	2013	2013	2014	2013	2014	Explanation
		Actual	Actual	Budget	Revised	Budget	Change	Change	
100.180.420									
	Reimbursements	313,217	316,645	300,000	315,000	315,000	-1%	0%	
	Total Revenue	313,217	316,645	300,000	315,000	315,000	-1%	0%	
	Reimbursement-related Expenditures	266,732	219,440	300,000	315,000	315,000	44%	-100%	
	Total Expenses	266,732	219,440	300,000	315,000	315,000	44%	0%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013 Change	2014 Change	

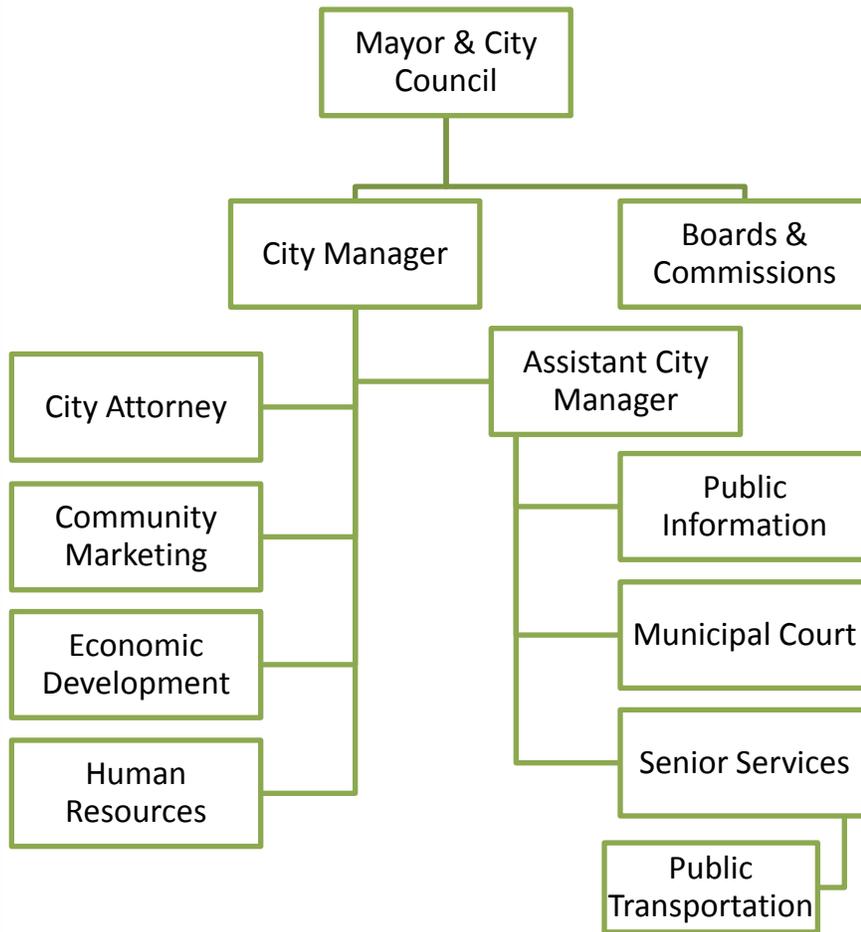
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Mission

Provide high-quality services to all residents of the City of Derby as efficiently as possible and implement all policies as directed by the Council.

2012 Citizen Survey

"I really like the positive things happening in the City."

"The growth and scope of new business has grown and improved over the years."

"I enjoy living in a growing community."

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.

City Manager & City Officials

Administration

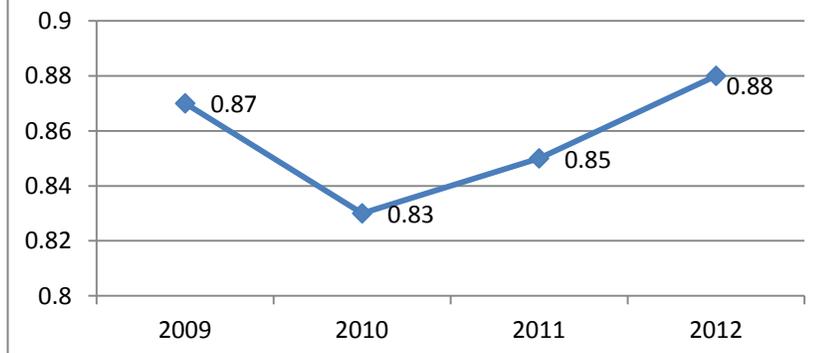
Division Overview

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

City Manager	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	302,617	314,436	325,494
Commodities	3,589	3,600	3,600
Contractual	21,675	44,977	41,637
Capital Outlay	-	-	-
Total	327,881	363,013	370,731

Officials	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	10,991	13,200	13,200
Commodities	1,024	900	900
Contractual	13,899	8,790	13,100
Capital Outlay	-	-	-
Total	25,913	22,890	27,200

Citizen Survey Respondents' Rating of Derby's Leadership Team



Mission

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

2012 Citizen Survey

"We enjoy great amenities in Derby."

"The leadership has worked tirelessly to promote the City and build it for the future."

"Our City parks are attractive, well-maintained and well monitored."

"Great economic development in the last few years."

Budget Worksheet									
City Manager's Office									
100.100.010		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	305,775	302,264	319,554	312,826	323,869	3%	4%	
5004	Termination Fees	3,230	-	-	-	-	0%	0%	
5007	One Time Performance Pay	436	-	500	510	525	0%	3%	
5012	Longevity	1,101	353	1,100	1,100	1,100	212%	0%	
5013	Lump Sum	400	-	-	-	-			
	Total Personnel	310,942	302,617	321,154	314,436	325,494	4%	4%	
6002	Operating Supplies	5,623	3,589	5,500	3,600	3,600	0%	0%	Reflects current needs
	Total Commodities	5,623	3,589	5,500	3,600	3,600	0%	0%	
7005	Pre-Employment Testing	119	95	150	150	150	57%	0%	
7010	Printing	15	30	100	50	50	67%	0%	
7030	Travel Expense	3,523	4,186	4,141	5,300	4,500	27%	-15%	ICMA SEI in 2013 and NLC in 2014
7040	Subscriptions	643	909	580	517	517	-43%	0%	Cut 1 WBJ, Rose Hill Reporter, and Mulvane News
7041	Dues and Memberships	3,474	3,889	4,550	3,995	3,995	3%	0%	ICMA, KACM, Lions, LKM, NLC, Rotary, YPD
7050	Meetings/Seminars	3,194	3,549	2,575	6,150	3,560	73%	-42%	ICMA SEI in 2013 and NLC in 2014
7220	Professional Fees and Contracts	625	4,250	5,000	24,000	24,000	465%	0%	\$19,000 Legislative Liaison 2013 and 2014
7062	League of Kansas Municipalities Dues		4,767	4,250	4,815	4,865	1%	1%	Based on population and assessed value, Paid in 2011 from Contingency
	Total Contractual Service	11,593	21,675	21,346	44,977	41,637	108%	-7%	
	City Manager Division	328,158	327,881	348,000	363,013	370,731	11%	-7%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget			
							2013	2014	

Salary Splits	2013	2014
City Manager	100%	100%
Assistant City Manager	100%	100%
Management Assistant	100%	100%
Administrative Assistant (Directors)	100%	100%

*Subscriptions include: Wichita Business Journal, Hawver Capitol Report, Wichita Eagle, Derby Informer

Budget Worksheet									
Officials									
100.100.020		2011	2012	2013	2013	2014	2013	2014	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	% Change	% Change	
5001	Wages-Salary	10,800	10,991	12,000	13,200	13,200	20%	0%	
	Total Personnel	10,800	10,991	12,000	13,200	13,200	20%	0%	
6015	Supplies-Governing Body	1,113	885	1,300	900	900	2%	0%	
6006	Supplies-Planning Commission	100	-	-	-	-	0%	0%	
6008	Supplies-Park & Urban Forestry	350	-	-	-	-	0%	0%	
6009	Supplies-All Other Boards & Commissions	152	139	-	-	-	0%	0%	
	Total Commodities	1,715	1,024	1,300	900	900	-12%	0%	
7031	Travel -Governing Body	182	3,752	1,180	100	3,000	-97%	2900%	NLC Conference in 2014
7042	Dues/Memberships-Governing Body	1,032	1,175	1,335	1,335	1,335	14%	0%	NLC, SCAC, MAFB, KS Mayors
7052	Meetings/Seminars-Governing Body	622	1,005	950	140	1,500	-86%	971%	NLC Conference registration in 2014
7062	League of Kansas Municipalities Dues		4,767	4,250	4,815	4,865	1%	1%	Based on population and assessed value, Paid in 2011 from Contingency
7064	Council Stipend & Donations	3,600	3,200	3,600	2,400	2,400	-25%	0%	To designated non-profits
	Total Contractual Service	5,436	13,899	11,315	8,790	13,100	-37%	49%	
	Officials Division	17,951	25,913	24,615	22,890	27,200	-12%	19%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2013	

Human Resources

Administration

Division Overview

Human Resources is responsible for developing and managing personnel administration and functions. Responsibilities include compliance with labor laws, benefits administration, training and development, compensation and classification, employee relations, and policy development.

Human Resources	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	149,959	163,824	169,598
Commodities	3,778	5,050	5,050
Contractual	10,044	18,259	19,109
Capital Outlay	-	-	-
Total	163,780	187,133	193,757

Employee Benefits	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	-	-	-
Contractual	2,926,526	3,248,606	3,510,619
Capital Outlay	-	-	-
Total	2,926,526	3,248,606	3,510,619

Risk Management	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	11,361	-	-
Commodities	699	700	700
Contractual	2,977	2,405	2,405
Capital Outlay	-	-	-
Total	15,037	3,105	3,105

Mission

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

Goals

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

Budget Worksheet									
Human Resources									
100.100.050		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	116,511	149,046	168,635	163,554	169,328	10%	4%	Portion of HR Director charged to risk management
5002	Overtime	-	38	-	-	-	-100%	0%	
5004	Termination Fees	99	523	-	-	-	-100%	0%	
5012	Longevity	204	267	210	270	270	1%	0%	
5013	Lump Sum	300	85	-	-	-	-100%	0%	
	Total Personnel	117,114	149,959	168,845	163,824	169,598	9%	4%	
6002	Operating Supplies	2,286	1,429	2,500	2,500	2,500	75%	0%	
6201	Employee Events	3,133	2,348	2,800	2,550	2,550	9%	0%	Includes employee events, United Way and new hire luncheons
	Total Commodities	5,419	3,778	5,300	5,050	5,050	34%	0%	
7005	Pre-Employment Testing	122	145	-	150		3%	-100%	Benefit Coordinator Position
7030	Travel Expense	91	430	100	720	720	68%	0%	SHRM Conference in Overland Park, hotel, gas, meals
7040	Subscriptions	199	-	200	200	200	0%	0%	
7041	Dues and Memberships	2,020	2,024	2,100	2,100	2,100	4%	0%	
7050	Meetings/Seminars	913	1,109	1,450	1,198	1,198	8%	0%	
7060	Training Programs	1,119	1,761	7,000	7,000	8,000	297%	14%	Supervisor training (\$650 per month), plus senior staff development (Leslie Neinast)
7220	Professional Fees/Contracts	3,606	3,952	3,750	4,391	4,391	11%	0%	Ks.gov (use for background checks) added \$95 annual service fee, \$546 increase in cost for Promantek Perf Eval System due to increased employee count and company cost increases
7610	Educational Stipends Reimbursement	1,994	624	5,000	2,500	2,500	301%	0%	
	Total Contractual	10,064	10,044	19,600	18,259	19,109	82%	5%	
	Human Resources	132,597	163,780	193,745	187,133	193,757	14%	4%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2012	2013	

Salary Splits	2013	2014
Human Resources Director	100%	100%
Benefits Coordinator	100%	100%
Administrative Assistant	100%	100%
PT Human Resources Clerk	100%	100%

Budget Worksheet									Explanation
Employee Benefits									
Line #		2011	2012	2013	2013	2014	2013	2014	
100.100.030		Actual	Actual	Budget	Revised	Budget	%Change	% Change	
	Line Item								
5110	FICA	423,620	434,284	468,355	437,893	460,706	1%	5%	
5111	FICA Medical	99,612	102,050	109,535	102,410	107,746	0%	5%	
5120	KPERS	286,088	318,361	372,250	370,127	423,525	16%	14%	Statutory employer contribution 8.94% in 2013, 9.84% in 2014, 10.84% in 2015, 11.94% in 2016, 14.27% in 2017
5121	KP&F	432,513	511,095	536,763	505,328	616,388	-1%	22%	KP&F increase 17.26% in 2013; 19.92% in 2014
5122	ICMA-RC	86,821	86,036	90,000	89,650	-	4%	-100%	
5123	KPERS Retired Employers Cost	3,981	-	4,000	246	-		-100%	
5130	KS unemployment insurance	58,947	24,181	25,710	25,710	26,481	6%	3%	
5131	Workers Compensation	151,389	159,596	165,603	144,321	148,651	-10%	3%	
5240	Health Insurance	1,132,321	1,128,289	1,279,292	1,358,126	1,538,666	20%	13%	
5241	Dental Insurance	90,700	97,514	101,901	101,901	106,996	4%	5%	
5244	Wellness/Health Club Memberships	41,919	34,635	42,000	42,000	42,000	21%	0%	
5243	Section 125 (cafeteria plan)	2,416	3,004	2,600	3,360	3,461	12%	3%	
5004	Termination Fees	-	-	30,000	30,000	30,000	0%	0%	
5013	Lump Sum	-	-	6,000	6,000	6,000	0%	0%	
5008	Holiday Payout	31,128	27,482	31,200	31,534	-	15%	-100%	Final phase in 2013
	Total Contractual	2,841,455	2,926,526	3,265,209	3,248,606	3,510,619	11%	8%	
	Total Expenditures	2,841,455	2,926,526	3,265,209	3,248,606	3,510,619	11%	8%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Health Self-Insurance Fund								
Line #	Line Item	2012 Actual	2013 Budget	2013 Revised	2014 Budget	% Change 2013	% Change 2014	Explanation
750.000.000								
4050	Carryover	-	-	124,877	353,316	100%	183%	
	Employee Health Insurance Contributions	273,505	232,626	281,355	286,042	3%	2%	2014 premium includes 15% of \$63/life IRS fee.
	Employer Health Insurance Contributions	1,292,870	1,447,092	1,619,392	1,846,882	25%	14%	2014 premium includes 85% of \$63/life IRS fee.
	Employee Dental Insurance Contributions	-	-	20,360	21,378	100%	5%	
	Employer Dental Insurance Contributions		-	115,368	121,136	100%	5%	Decision to self-insure dental was made after 2013 budget was adopted.
	BMI Reimbursement			75,000				
	Wellness Program Reimbursement	158,120	-	-	-	-100%	0%	
	Total Revenue	1,724,495	1,679,718	2,236,352	2,628,754	30%	18%	
	Wellness Program	23,482		-	-	-100%	0%	
	Health Fixed Costs	288,388	312,863	333,146	359,291	16%	8%	Fixed cost payment to BMI plus IRS fee.
	Health Insurance Claims	1,287,748	1,153,756	1,414,162	1,527,295	10%	8%	Includes vision; increase due to 24/12 contract.
	Dental Insurance Claims	-	-	135,728	142,514	100%	5%	Decision to self-insure dental was made after 2013 budget was adopted.
	Miscellaneous/Reserve		213,100	-	599,474	-100%	100%	Reserve is based upon expected claims; not maximum liability.
	Total Expenditures	1,599,618	1,679,719	1,883,036	2,628,574	18%	40%	

Budget Worksheet									
Risk Management									
100.150.150		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2012	2013	
5001	Wages-Salary	10,897	11,298	-	-	-	-100%	0%	
5012	Longevity	36	47	-	-	-	-100%	0%	
5013	Lump Sum		15	-	-	-	-100%	0%	
	Total Personnel	10,933	11,361	-	-	-	-100%	0%	
6002	Operating Supplies	794	699	-	700	700	0%	0%	
	Total Commodities	794	699	-	700	700	0%	0%	
7040	Subscriptions	117	117	120	120	120	3%	0%	
7041	Dues and Memberships	-	-	85	85	85	0%	0%	
7060	Safety Training	-	460	2,600	1,000	1,000	117%	0%	A lot of the safety training is being done at no cost by Travelers.
7065	Safety Programs	-	-	1,700	1,200	1,200	0%	0%	
7070	Video Productions	-	-	-			0%	0%	
7220	Professional Fees/Contracts	-	2,400	1,800	-	-	-100%	0%	\$2,400 in 2012 was for Wichita Bus Journal Focus display. Expenses related to deductibles for EEOC settlement has been charged here in the past. Jean indicated we have enough in contingencies if needed.
	Total Contractual Service	117	2,977	6,305	2,405	2,405	-19%	0%	
	Risk Management	11,844	15,037	6,305	3,105	3,105	-79%	0%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

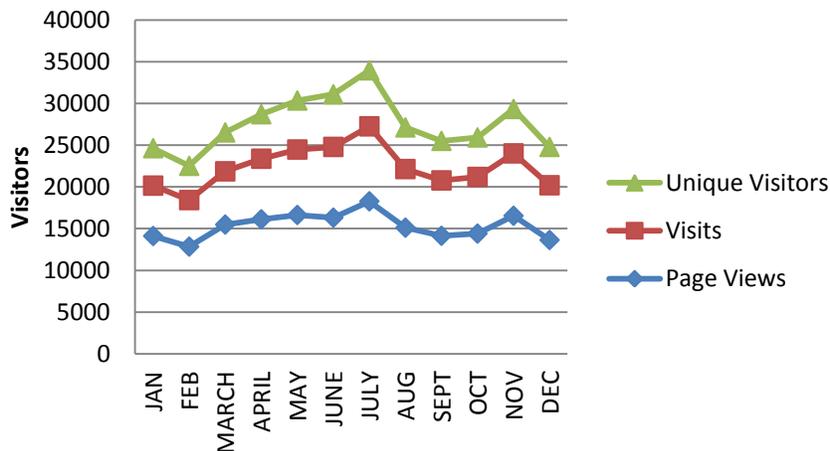
Division Overview

The Public Information Division is responsible for official City communications with the media, general public and employees. This includes interaction with local television, radio and print outlets to ensure consistency and accuracy of the information reported. Coordination of public information presented on Derby Channel 7 is a key activity, including the development of videos, broadcasting the City Council meetings and other City proceedings. Staff also coordinates internal communications for the all City employees.

In 2013, staff will concentrate on the development of a new City website and community portal including developing new content and a maintenance plan. Staff will continue to focus on the Derby Horizon, the City's community newsletter. This tool provides direct communication to residents about current topics of interest.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	53,443	54,553	56,468
Commodities	1,256	4,000	4,650
Contractual	27,042	66,509	29,340
Capital Outlay	-	-	-
Total	81,741	125,062	90,458

2012 www.DerbyWeb.com Traffic



Mission

Communicate information to citizens regarding community issues and facilitate the communication of information regarding city services by working with the media, responding to questions about city issues, and providing positive information about city services and projects.

Goals

- Prepare and distribute 12 employee newsletters.
- Prepare and publish quality community newsletters.
- Enhance the City and community portal websites and track website traffic.

Citizen Survey

Nearly 64% of respondents indicate that the City's website sometimes or never meets their needs; this is consistent with previous surveys. *The City went live with a new website in July 2013.*

Budget Worksheet									
Public Information									
100.100.040		2011	2012	2013	2013	2014	%Change	%Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	51,441	53,168	54,602	54,253	56,168	2%	4%	
5012	Longevity	339	275	350	300	300	9%	0%	
Total Personnel		51,780	53,443	54,952	54,553	56,468	2%	4%	
6002	Operating Supplies	2,068	1,256	4,000	4,000	4,000	219%	0%	New camera + accessories (Canon t3i) \$650, promotional items \$1,500 *In 2012 only two types of promotional items were purchased. I see more need for items in 2013 and 2014.
6210	Software upgrades	657	-	-	-	650	0%	0%	Adobe Creative Suite upgrade (software upgraded bi-annually to remain compatible with printing companies)
Total Commodities		2,725	1,256	4,000	4,000	4,650	219%	16%	
7010	Printing	4,090	3,263	6,200	5,600	5,600	72%	0%	10 water bill inserts to 8,500 customers *We were not billed for all 11 inserts in 2012
7030	Travel Expense	238	511	725	875	725	71%	-17%	KAPIO meetings (4): as past president, need to attend state conference. Final costs dependent on location.
7041	Dues and Memberships	485	365	435	465	465	27%	0%	KAPIO (\$35), YPD (\$15), NAGW (\$100), PRSA (\$315).
7050	Meetings/Seminars	422	644	330	400	450	-38%	13%	PRSA (\$204), KAPIO (\$155), YPD (\$30)
7220	Professional Fees/Contracts	1,540	12,962	14,700	49,969	12,900	286%	-74%	\$38,707 (website design with CivicPlus); \$7,410 (Swagit annual maintenance); *NEW: training (up to 12 people) OR alterations for City website OR portal website (\$4,000)
7225	Public Information Expense	14,809	9,297	12,000	9,200	9,200	-1%	0%	Two Horizon newsletters (11,625 copies) at \$4,500 each (\$2,700 printing + \$1,800 postage) *Only two newsletters were printed in 2012
Total Contractual Service		21,584	27,042	34,390	66,509	29,340	146%	-56%	
Public Information Division		76,089	81,741	93,342	125,062	90,458	53%	-28%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Public Information Officer	100%	100%

Municipal Court

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 of sentences imposed by the Court, and submitting required reports to the State of Kansas.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	115,309	118,034	122,154
Commodities	6,400	7,000	7,000
Contractual	67,435	80,610	80,861
Capital Outlay	-	-	-
Total	189,144	205,644	210,015

Performance Measurement

√ 95% of the time, dispositions were reported to the State of Kansas within 10 days.

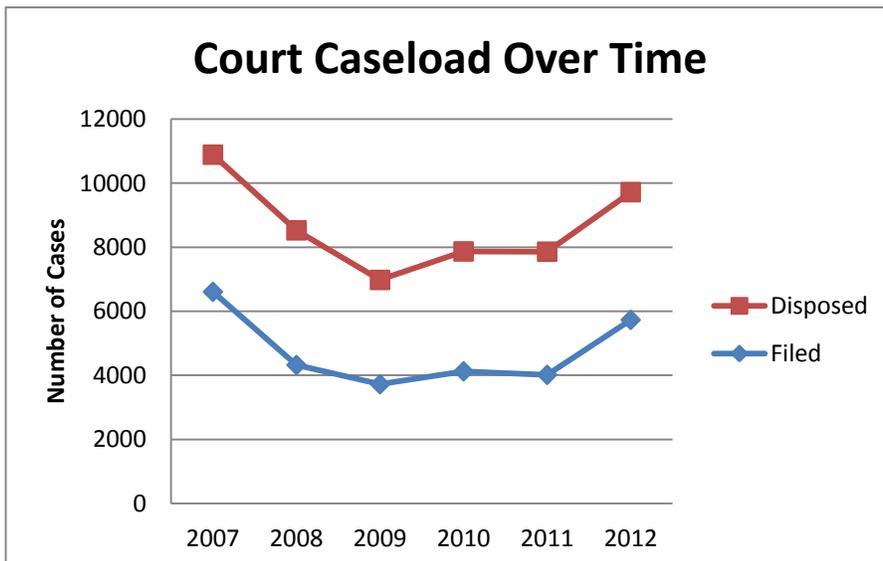
√ All defendants were contacted within 30 days of failure to comply with dispositions.

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, executed fully and promptly.

Goals

- Monitor the various types of cases coming before the court to assure that judicial resources are allocated appropriately.
- Monitor the time required to adjudicate cases and adjust docketing and related procedures to assure timely administration of justice.
- Monitor individual cases to assure compliance with speedy trial rules.
- Coordinate with police department to assure that docketing practices do not unduly interfere with officer work schedules or otherwise unnecessarily burden the department.



Budget Worksheet									
Municipal Court									
100.100.070		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	109,732	114,407	115,878	116,734	120,854	2%	4%	
5012	Longevity	1,306	902	1,380	1,300	1,300	44%	0%	
	Total Personnel	111,038	115,309	117,258	118,034	122,154	2%	3%	
6002	Operating Supplies	6,998	6,400	8,200	7,000	7,000	9%	0%	Postcards have reduced mailing and postage costs; but mailings were not done for 3 months in 2012 due to software implementation; some costs in 2012 may not have been attributed to court; city prosecutor costs are paid by city attorney budget
	Total Commodities	6,998	6,400	8,200	7,000	7,000	9%	0%	
7030	Travel Expense	-	-	2,960	250	291	0%	16%	2013: KACM will pay for national conference and spring conference. 2014: request fall conference
7040	Subscriptions	-	137	140	140	-	2%	-100%	Subscription to Wichita Eagle
7041	Dues and Memberships	75	50	200	50	50	0%	0%	KACM
7050	Meetings/Seminars	50	-	600	100	100	0%	0%	2013: KACM will pay for national conference and spring conference. 2014: request fall conference. 2012: KACM paid for fall conference, did not attend spring conference
7055	Refunds	1,281	54	1,200	570	570	956%	0%	Final expenditure amount is based on the number of refunds issued. Amount shown is based on 2011 actual.
7220	Professional Fees/Contracts	25,169	29,114	41,600	37,430	37,780	29%	1%	25,992 (muni judge contract); 450 (for judge pro tem based on muni judge contract); 500 (interpreting); 6,878 (software annual maintenance); 2,600 (court online annual maint); 522 (cash collection annual main)
7860	Attorney Payment	44,625	38,040	48,000	42,000	42,000	10%	0%	Final expenditure based on the number of court appointed attorneys
7865	Witness Payment	-	40	200	70	70	75%	0%	Final expenditure amount based on the number of witnesses who request payment.
	Total Contractual Service	71,200	67,435	94,900	80,610	80,861	20%	0%	
	Municipal Court	189,236	189,144	220,358	205,644	210,015	9%	2%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Court Administrator	100%	100%
Court Clerk	100%	100%
Court Clerk	50%	50%
Court Service Officer (PI)	100%	100%

Division Overview

The Senior Services Division 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 programmed health services, recreational and educational programming. The Center provides opportunities for social interaction, building self-esteem, and physical and mental stimulation.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	149,457	153,814	159,222
Commodities	5,403	5,400	5,400
Contractual	16,836	15,867	15,867
Capital Outlay	-	-	-
Total	171,696	175,081	180,489

Performance Measurement

The Senior Center has a 98% customer satisfaction rating.

Programs Held Annually	2010	2011	2012
Baseline Activities	51	51	55
Special Events	67	61	44
Educational Activities	110	110	110
Registered Patrons	2,710	2,731	2,888
Program Participants	91,442	94,163	99,433
Volunteers	105	108	120

Mission

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

Goals

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

2012 Citizen Survey

"The Senior Center is great; it is good that so many people come from outside Derby to use some of the services."

Budget Worksheet									
Senior Services									
100.100.080		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	145,717	148,767	153,176	152,499	157,882	3%	4%	
5007	One Time Performance	701	-	-	715	740	0%	3%	
5012	Longevity	548	690	550	600	600	-13%	0%	
	Total Personnel	146,966	149,457	153,726	153,814	159,222	3%	4%	
6002	Operating Supplies	5,129	4,696	4,950	4,700	4,700	0%	0%	
6110	Fuel	1,096	707	670	700	700	-1%	0%	
	Total Commodities	6,225	5,403	5,620	5,400	5,400	0%	0%	
7010	Printing	11,783	10,809	12,000	8,250	8,250	-24%	0%	Informer pays for printing costs; City still needs to pay for processing and mailing costs
7030	Travel Expense	(78)	-	1,780	50	50	0%	0%	Local workshops
7040	Subscriptions	248	167	250	167	167	0%	0%	Continued subscriptions for Derby Informer, Wichita Eagle, and Reminisce magazine
7041	Dues and Memberships	290	295	300	300	300	2%	0%	NCOA, NISC
7050	Meetings/Seminars	265	188	860	300	300	60%	0%	County requires minimum of 12 hours of CEU'S
7220	Professional Fees	1,965	208	-	-	-	-100%	0%	
7300	Programming Expenses	2,903	3,000	3,000	3,000	3,000	0%	0%	
7320	Computer/ Software Support		1,800	1,800	1,800	1,800	0%	0%	MySeniorCenter software maintenance
7520	Equipment Maintenance	766	175	1,700	1,000	1,000	471%	0%	Based on 2011 actuals
7521	Vehicle Maintenance	179	194	1,000	1,000	1,000	414%	0%	Older vehicles require additional maintenance
	Total Contractual Service	18,321	16,836	22,690	15,867	15,867	-6%	0%	
8616	Computer Equipment	1,150	-	-	-	-	0%	0%	
	Total Capital	1,150	-	-	-	-	0%	0%	
	Senior Services Division	172,662	171,696	182,036	175,081	180,489	2%	3%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Senior Services Administrator	85%	85%
Administrative Assistant	100%	100%
Senior Services Activity Coordinator	100%	100%
Dispatch/Scheduler/Admin Asst	50%	50%

Budget Worksheet									
Senior Services Advisory Board Fund									
270.100.095		2011	2012	2013	2013	2014	% Change	% Change	Explanation
		Actual	Actual	Budget	Revised	Budget	2013	2014	
Line#	Line Item								
4050	Cash Carryover	12,286	5,417	3,179	4,656	5,156	-14%	11%	
4401	Board Contributions	6,628	7,737	6,000	7,500	7,582	-3%	1%	Revenue generated by proceeds from TNT dinner, coffee, soda, and bingo sales
	Total Revenue	18,914	13,154	9,179	12,156	12,738	-8%	5%	
7820	Special Fund Expenditures	0	0	679	0	4,238	0%	0%	
7059	Board Expenditures	13,235	8,498	8,500	7,000	8,500	-18%	21%	
	Total Expenditures	13,235	8,498	9,179	7,000	12,738	-18%	82%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Note: The contributions from the DSAC Board are the proceeds from the monthly Tuesday Nite Together dinner.
Auction Receipts for the chairs will show in line 4600.
Activity began in this fund in 2010.

Budget Worksheet									
Senior Activities Memorials									
100.100.100		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
4400	Activity Receipts	15,912	18,710	16,000	20,000	21,000	7%	5%	
4880	Memorials-Senior Center	3,220	4,264	1,000	1,000	1,000	-77%	0%	
	Total Revenue	19,132	22,974	17,000	21,000	22,000	-9%	5%	
7048	Activity Expenditures	13,455	13,883	16,000	20,000	21,000	44%	5%	
8180	Memorials Expenditure	3,852	3,626	1,000	5,131	5,131	41%	0%	
	Total Contractual Service	17,307	17,510	17,000	25,131	26,131	44%	4%	
	Senior Activities/Memorials	17,307	17,510	17,000	25,131	26,131	44%	4%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

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

Public Transportation

Administration

Division Overview

The Derby Dash, equipped with accommodations for the special needs of the elderly and disabled, provides low-cost public transportation for everyone in the city limits. 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 (7:30 - 1:00 when school is not in session).

Mission

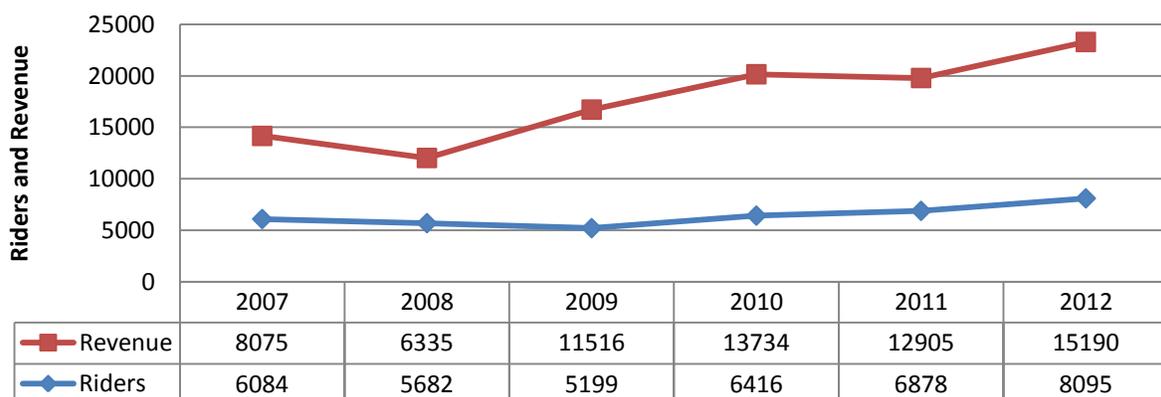
Provide safe, accessible, and affordable transportation to all residents of the city to enhance access to programs, services, and activities.

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.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	55,422	59,585	61,680
Commodities	13,586	13,700	13,700
Contractual	5,296	3,885	3,885
Capital Outlay	-	-	-
Total	74,305	77,170	79,265

2007-2012 Derby Dash Annual Number of Riders and Total Revenue Received



Budget Worksheet									
Transportation									
100.100.090		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
4620	Grant Reimbursement Revenue	56,399	45,704	95,300	40,000	40,000	-12%	0%	
4209	Ride Card Sales	9,316	14,140	11,000	14,300	14,300	1%	0%	
4880	Transportation Donations/Memorial	2,230	1,074	1,200	100	100	-91%	0%	
	Total Revenue	67,945	60,918	107,500	54,400	54,400	-11%	0%	
5001	Wages-Salary	51,239	55,127	63,461	59,205	61,295	7%	4%	
5004	Termination Fees	318	44	-	-	-	-100%	0%	
5007	1 Time Performance Pay	124	-	125	130	135	0%	4%	
5012	Longevity	264	251	270	250	250	0%	0%	
	Total Personnel	51,945	55,422	63,856	59,585	61,680	8%	4%	
6002	Operating Supplies	1,540	1,850	2,000	2,000	2,000	8%	0%	Provides for increased riders
6110	Fuel	9,667	11,736	10,100	11,700	11,700	0%	0%	
	Total Commodities	11,207	13,586	12,100	13,700	13,700	1%	0%	
7005	Pre-Employment Testing	-	300	200	200	200	-33%	0%	
7010	Printing	287	1,000	1,000	1,000	1,000	0%	0%	
7030	Travel Expense	-	-	-	100	100	0%	0%	
7041	Dues and Memberships	-	160	150	160	160	0%	0%	2012: 1 day trainings
7050	Meetings/Seminars	140	105	300	200	200	90%	0%	Registration for 5 staff KU RTAP safety training. Not able to attend training in 2012 due to timing of the hiring process.
7220	Professional Fees	-	214	200	225	225	5%	0%	Drug testing fees; required due to WTA grant; requested amount based on 12 months x \$18.75
7300	Programming Expenses	109	429	500	500	500	17%	0%	Provides for increased riders
7520	Equipment Maintenance	1,008	-	1,000	1,000	1,000	0%	0%	Camera and lift repairs if needed
7521	Vehicle Maintenance	2,815	3,088	2,000	3,000	500	-3%	-83%	2014 assumes new DASH in place
	Total Contractual Service	4,359	5,296	5,350	6,385	3,885	21%	-39%	
8100	Equipment Purchase	577	-	-	-	-	0%	0%	
	Total Capital	577	-	-	-	-	0%	0%	
	Transportation Division	68,088	74,305	81,306	79,670	79,265	7%	-1%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Dispatch/Scheduler/Admin Asst	50%	50%
Transportation PT (3 Drivers)	100%	100%
Senior Services Administrator	15%	15%

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 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; liaison with other governmental units and agencies; and acting as supervisor over the City Prosecutor.

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.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	115,919	104,343	108,027
Commodities	1,695	1,000	1,000
Contractual	65,063	59,533	59,533
Capital Outlay	-	-	-
Total	182,677	164,876	168,560

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

- Develop procedures for timely and orderly acquisition of property necessary to support municipal activities.
- 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		2011	2012	2013	2013	2014	% Change	% Change	
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	111,955	115,330	118,463	104,343	108,027	-10%	4%	
5012	Longevity	554	589	600	-	-	-100%	0%	
5013	Lump Sum	-	200	-	-	-	-100%	0%	
	Total Personnel	112,509	115,919	119,063	104,343	108,027	-10%	4%	
6002	Operating Supplies	270	1,695	1,000	1,000	1,000	-41%	0%	Prosecutor Expenses, Land Acquisition Expenses, KSA Supplementals
	Total Commodities	270	1,695	1,000	1,000	1,000	-41%	0%	
7005	Pre-Employment Testing	-	1,138	-	-	-	-100%	0%	
7010	Printing	390	213	400	213	213	0%	0%	
7030	Travel Expense	382	118	500	400	400	239%	0%	Expanding professional development/networking opportunities
7040	Subscriptions	3,070	2,410	4,000	3,000	3,000	25%	0%	
7041	Dues and Memberships	768	834	1,300	1,315	1,315	58%	0%	Includes Wichita Crime Commission
7050	Meetings/Seminars	778	195	1,000	195	195	0%	0%	
7220	Professional Fees/Contracts	18,791	32,655	25,000	24,410	24,410	-25%	0%	Contract attorney fees
7899	Prosecution Expense	30,422	27,500	35,000	30,000	30,000	9%	0%	Reflects contracted amount
	Total Contractual Service	54,601	65,063	67,200	59,533	59,533	-8%	0%	
	City Attorney	167,380	182,677	187,263	164,876	168,560	-10%	2%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
City Attorney	100%	100%
Court Clerk	50%	50%

Note: Prior to 2011, City Prosecutor expenditures were reflected in the City Prosecutor Division budget. The expenditures are now reflected as part of the City Attorney budget.

Economic Development

Administration

Division Overview

Economic Development is responsible for enhancing the economic base of the community through business recruitment, retention, and attraction activities as well as housing initiatives, while undertaking marketing efforts that will continue to expand residential and commercial offerings.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	74,532	72,007	72,803
Commodities	460	450	450
Contractual	76,541	16,425	16,689
Capital Outlay	-	-	-
Total	151,533	88,882	89,942

Mission

Attract new industrial and commercial development in Derby; assist existing businesses with their retention and expansion needs; attract new residents to the community; and network with other economic development agencies for the benefit of the community.

Performance Measures

√ The total number of businesses operating in the 67037 zip code increased from 449 in 2010 to 451 in 2011. In the past decade, the number of businesses has increased by 43%.

√ The number of people employed by businesses in the 67037 zip code increased by 3% from 2010 to 2011. Since 2001, the number of employees has risen by 31%.

Citizen Survey

√ 80% of respondents want to see continued commercial growth in Derby.

√ 73% of respondents moved to Derby because of a job or because they perceive it to be a small town.

√ Nearly 45% of the respondents work in the city limit of Wichita. This is an increase from 37% in 2008.

Goals

- Pursue development of a Business Center with the Derby Public Library.
- Develop a Tax Increment Financing District for the construction of street improvements at Nelson Drive and Patriot Avenue.
- Increase the number of contacts with potential businesses

Budget Worksheet									
Economic Development									
100.190.230		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	74,897	74,373	78,970	71,477	72,258	-4%	1%	
5007	One Time Performance Pay	84	30	100	110	125	272%	14%	
5012	Longevity	242	129	420	420	420	225%	0%	
	Total Personnel	75,223	74,532	79,490	72,007	72,803	-	1%	
6002	Operating Supplies	707	460	600	450	450	-2%	0%	
	Total Commodities	707	460	600	450	450	-2%	0%	
7010	Printing	734	15	1,500	750	750	4900%	0%	Realtor event invitations plus materials for 2 trade show events, rack cards
7030	Travel Expense	223	1,142	1,250	1,095	1,514	-4%	38%	
7040	Subscriptions	479	-	530	500	500	0%	0%	Loopnet subscription
7041	Dues and Memberships	590	1,705	1,500	1,545	860	-9%	-44%	Added WABA in 2012, removed Go Wichita in 2014
7042	REAP Membership	4,490	4,440	4,490	4,490	4,490	1%	0%	
7050	Meetings/Seminars	3,193	1,375	2,500	545	575	-60%	6%	Attending certification activity.
7063	Community Marketing	-	14,551	-	-	-	-100%	0%	Moved to Wastewater and Fire Works worksheets
7220	Professional Fees/Contracts	12,156	3,210	11,000	7,500	8,000	134%	7%	Potential trade shows
8271	Community Signage	19,463	50,103	-	-	-	-100%	0%	
	Total Contractual Service	41,328	76,541	22,770	16,425	16,689	-79%	2%	
	Economic Development	117,258	151,533	102,860	88,882	89,942	-41%	1%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Economic Development Director (36 hours)	100%	100%

Note: Prior to 2012, the Economic Development Reserve was Fund 690. An annual cash carryover was budgeted. Beginning with the 2012 budget, the ED Reserve is merged with the Economic Development operating budget, and no cash carry-over is budgeted for individual divisions within the General Fund.

Budget Worksheet									
Transient Guest Tax								Explanation	
100.190.245		2011	2012	2013	2013	2014			
		Actual	Actual	Budget	Revised	Budget	% Change	% Change	
Line#	Line Item						2013	2014	
4142	Transient Guest Tax Receipts	96,688	95,352	100,000	100,000	125,000	5%	25%	Anticipated increase with addition of Holiday Inn Express
	Total Revenue	96,688	95,352	100,000	100,000	125,000	5%	25%	
7723	Guest Tax Transfer- Derby Hotel	139,763	95,352	99,000	99,000	99,000	4%	0%	Expect similar to 2012
	Total Expenditures	139,763	95,352	99,000	99,000	99,000	-4%	0%	
	Transient Guest Tax	139,763	95,352	99,000	99,000	99,000	4%	0%	
		2011 Budget	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

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

The 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.

Division Overview

Community Marketing was created in 2010 to help the City of Derby and Derby Public Schools foster partnerships with organizations throughout Derby in a purposeful effort to better market the community as a whole to people and businesses outside the city. Efforts are spearheaded by the Community Marketing Director who is an employee of the City of Derby.

The Community Marketing Director chairs a monthly meeting of the Community Marketing Partners which increases communications and fosters collaboration among various groups in Derby. Community Marketing efforts have a direct economic impact on the City of Derby and other jurisdictions through the taxes paid by visitors, residents and businesses, and through the per pupil allotment the state of Kansas pays USD 260 for each student enrolled in school.

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	44,061	4,706	22,584
Commodities	254	2,000	2,000
Contractual	23,695	29,154	32,788
Capital Outlay	-	-	-
Total	68,010	35,860	57,372

Summary by Category	2012	2013	2014
General Fund	Actual	Revised	Budget
Personnel	-	-	-
Commodities	7,091	6,000	6,000
Contractual	28,291	37,500	37,500
Capital Outlay	-	-	-
Total	35,382	43,500	43,500

Mission

Find creative ways to entice people to visit, move to Derby, or do business in Derby, Kansas.

Goals

- Organize the National Bar-B-Que Derby and December in Derby, events which give visitors a chance to enjoy local parks and experience the best Derby has to offer.
- Create high-quality printed materials and advertising that attracts people to Derby.
- Create an inviting and interactive display at Mid-Continent Airport that showcases Derby from 2013 through 2015.

Budget Worksheet									
Community Marketing									
100.195.225		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
5001	Wages-Salary	18,932	57,640	57,687	56,000	57,977	-3%	4%	Benefits paid from employee benefits fund.
	Derby Schools (Salary & Benefits)		(16,717)	(42,454)	(51,294)	(35,393)	207%	-31%	Second invoice received in 2013.
5004	Termination Fees	-	3,138	-	-	-	-100%	0%	
	Total Personnel	18,932	44,061	15,233	4,706	22,584	-89%	380%	
6002	Operating Supplies	4,086	254	3,950	2,000	2,000	688%	0%	New brochure holders, signage, and specialty items.
	Total Commodities	4,086	254	3,950	2,000	2,000	688%	0%	
7005	Pre-Employment Expenses	-	1,249	-	-	-	-100%	0%	
7010	Printing	-	1,050	6,500	8,500	8,500	710%	0%	2012 actual reduced \$5,000 by DRC contribution. Map brochure cost \$6,005.
7013	Advertising & Marketing	8,299	12,920	14,750	12,920	12,920	0%	0%	
7030	Travel		2,864	487	1,034	1,968	-64%	90%	Accreditation conference in 2014.
7041	Dues and Memberships	623	935	1,500	1,500	1,000	60%	-33%	
7050	Meetings/Seminars	805	434	1,360	200	400	-54%	100%	
7220	Professional Fees/Contracts	5,804	4,245	5,000	5,000	8,000	18%	60%	Design of new brochure, ads, other printed materials.
7896	Derby Schools (Salary & Benefits)	24,202	-	-			0%	0%	Previously was USD 260 employee.
	Total Contractual Service	39,733	23,695	29,597	29,154	32,788	23%	12%	
	Community Marketing	62,751	68,010	48,780	35,860	57,372	-47%	60%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Salary Splits	2013	2014
Community Marketing Director	100%	100%

Budget Worksheet									
Community Marketing - Events									
100.195.065		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
4602	Donations - Community Marketing	20,600	21,659	15,000	15,000	15,000	-31%	0%	
4400	Activity Receipts	13,795	18,070	20,000	20,000	20,000	11%	0%	
	Total Revenues	34,395	39,729	35,000	35,000	35,000	-12%	0%	
6002	Operating Supplies	-	7,091	6,000	3,500	3,500	-51%	0%	
6010	Postage	19	-	2,500	2,500	2,500	0%	0%	
	Total Commodities	19	7,091	8,500	6,000	6,000	-15%	0%	
7010	Printing	-	-	3,000	3,000	3,000	0%	0%	
7220	Professional Fees/Contracts	2,682	1,716	3,000	3,000	3,000	75%	0%	Planned graphic design projects
7242	Equipment Rental	1,229	1,121	2,500	6,000	6,000	435%	0%	2012 ice rink cost coded to 6002
7013	Advertising & Marketing	3,257	3,440	5,500	5,500	5,500	60%	0%	Additional advertising for BBQ and December in Derby
7523	Public Events	29,854	22,015	20,000	20,000	20,000	-9%	0%	
	Total Contractual Service	37,022	28,291	34,000	37,500	37,500	33%	0%	
	Community Marketing - Events	37,041	35,382	42,500	43,500	43,500	23%	0%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Budget Worksheet									
Special Alcohol Fund									
290.210.425		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
4050	Projected Budget Carryover	153,865	159,324	114,683	137,799	96,986	39%	-30%	
4600	Other revenue	-	410	-	-	-	-100%	0%	
4161	State Alcohol Program	50,824	56,515	52,345	52,660	55,820	1%	6%	
	Total Revenues	204,689	216,249	167,028	190,459	152,806	29%	-20%	
7820	Special Fund Expenditures	-	-	77,078		82,923	0%	0%	
7254	Treatment Programs	-	-	20,000	10,000	20,000	0%	100%	Partnership with Sedgwick County/Derby Public Schools
7840	DARE	9,277	8,929	8,950	13,275	10,275	-15%	-23%	Annual: t-shirts (4k); books (690); certificates (90); desk name cards (95); graduation celebration (4k); culminations (300); giveaways for Dare/Adopt-A-School (350); shipping costs (200); teacher/principal/speakers thank you gifts (550). 2013 Revised includes DARE reenactment (every 2 years) (3k). 2014: increased costs in t-shirts and new books; DARE culmination costs moved from PD operational budget
7830	DARE Officer Training	4,268	-	1,000	2,000	1,000	0%	-50%	2012: did not send anyone to training because no new positions. 2013: will send 2. 2014: will send 1.
7831	DARE Prevention Program	30,000	38,198	30,000	38,198	38,198	0%	0%	SRO wages/benefits; wages/benefits for officer teaching DARE in classrooms; 2014 is based on 2012 actual
	Total Contractual	43,545	47,126	137,028	63,473	152,396	-223%	140%	
8100	New Equipment	1,820	31,324	30,000	30,000	-	100%	-100%	2013: SRO patrol car
	Total Capital Outlay	1,820	31,324	30,000	30,000	-	100%	-100%	
	Special Alcohol Fund	45,365	78,450	167,028	93,473	152,396	-94%	63%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

Budget Worksheet									
Community Programs									
100.100.060		2011	2012	2013	2013	2014	% Change	% Change	Explanation
Line #	Line Item	Actual	Actual	Budget	Revised	Budget	2013	2014	
4643	Holiday Light Donations	5,798	670	-	-	-	100%	0%	
	Total Revenues	5,798	670	-	-	-	100%	0%	
7226	Art, Culture & Entertainment Grants	9,500	19,000	23,820	19,591	20,000	-5%	2%	ACE Grants plus PW/PD/Fire supplies and
7227	Public Safety Education	8,819	8,057	11,480	11,480	11,982	-49%	4%	2013: Citizen Observer (3k), Bicycle Safety (1,553), Fire Education (6,527), National Night Out (400). 2014: Citizen Observer (3k), Bicycle Safety (1,720), National Night Out (400), Fire Prevention Week (5,439), Fire Safety House (300); Sparkey maintenance (50); fire giveaways (1,073)
7243	Fireworks Display	10,508	10,832	16,575	6,706	9,206	15%	37%	2013: display (only 2,500 due to cancellation of 2012 SummerFest), speakers (1,000), printing (200), trash (675); supplies (275); honorariums (500), PD/Fire/ PW supplies and OT. 2014: increase 3,500 for display.
7244	Grant Writer Services/Community Foundation	27,500	30,000	-	-	-	100%	0%	2012 was the final year of contract
7245	Derby Days Contribution	3,000	-	-	-	-	0%	0%	ACE Grant in 2012.
7246	VFW/American Legion Independence Day Parade	500	500	500	768	768	-54%	0%	includes PD OT
7523	Public Events	-	2,662	14,285	3,662	3,662	-38%	0%	PW/PD/Fire supplies and OT for Arbor Day, Tree Lighting, and Day of Service.
7893	Today In America	19,800	750	-	-	-	100%	0%	video production and airtime
8***	Public Safety Equipment	-	-	56,860	63,057	6,197	0%	-90%	2013: digital fingerprints (30k), evidence refrigerator (5k), radar (2,500), fire nozzles (7k), fire hoses (12,360), tactical vests (6,197). 2014: tactical vests (6,197)
8273	Winter Light Displays	14,332	12,390	10,000	10,000	-	100%	-100%	
	Park Sound System	-	-	-	7,000	-	0%	-100%	
7066	Residential Marketing Campaign				9,500	5,000		-47%	2013: construction (5k); airport space (4,500). 2014: airport space (5k)
	Total Contractual	93,959	84,191	133,520	131,764	56,815	33%	-57%	
	Community Programs	93,959	84,191	133,520	131,764	56,815	33%	-57%	
		2011 Actual	2012 Actual	2013 Budget	2013 Revised	2014 Budget	2013	2014	

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

Budgeted Fund for 2013	Budget Tax Levy Amount for 2012	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	6,310,451	799,572	7,065	1,497
Debt Service	1,391,021	176,251	1,557	330
Library	756,694	95,878	847	180
Library Employee Benefit	81,802	10,365	92	19
TOTAL	8,539,968	1,082,066	9,561	2,026

County Treas Motor Vehicle Estimate 1,082,066
 County Treasurers Recreational Vehicle Estimate 9,561
 County Treasurers 16/20M Vehicle Estimate 2,026

 Motor Vehicle Factor 0.12671
 Recreational Vehicle Factor 0.00112
 16/20M Vehicle Factor 0.00024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2003-D	12/1/03	12/1/19	3.0-4.4	2,580,000	180,000	6/1 12/1	12/1	6,750	180,000	-	-
Series 2004-A	4/15/04	12/1/22	1.1-5.0	9,455,000	5,240,000	6/1 12/1	12/1	254,090	565,000	233,750	590,000
Series 2004-B	4/15/04	12/1/13	1.1-3.6	3,255,000	250,000	6/1 12/1	12/1	9,000	250,000	-	-
Series 2004-D	12/1/04	12/1/18	2.2-4.75	6,315,000	2,175,000	6/1 12/1	12/1	96,988	420,000	-	-
Series 2005-A	12/1/05	12/1/21	3.55-5.0	1,470,000	95,000	6/1 12/1	12/1	3,468	95,000	-	-
Series 2006-A	5/15/06	12/1/21	3.55-4.25	6,380,000	4,820,000	6/1 12/1	12/1	193,305	785,000	163,083	750,000
Series 2006-B	12/1/06	12/1/22	3.55-5.0	4,925,000	635,000	6/1 12/1	12/1	22,706	145,000	11,700	325,000
Series 2008-A	5/15/08	12/1/23	3.0-4.0	2,410,000	450,000	6/1 12/1	12/1	14,190	145,000	9,840	150,000
Series 2008-B	12/1/08	12/1/24	3.8-4.35	8,670,000	7,625,000	6/1 12/1	12/1	314,055	505,000	293,855	525,000
Series 2009-A	8/1/09	12/1/29	1.75-6.0	10,255,000	9,130,000	6/1 12/1	12/1	473,490	415,000	461,455	430,000
Series 2009-B	8/1/09	12/1/24	2.0-3.9	2,680,000	2,280,000	6/1 12/1	12/1	76,345	155,000	72,560	160,000
Series 2010-A	6/1/10	12/1/25	2.0-3.75	3,020,000	2,735,000	6/1 12/1	12/1	85,075	175,000	81,575	175,000
Series 2010-B	6/1/10	12/1/17	.65-2.55	7,300,000	5,530,000	6/1 12/1	12/1	110,173	990,000	96,808	1,045,000
Series 2010-C	10/15/10	12/1/21	2.0-2.8	3,985,000	3,350,000	6/1 12/1	12/1	74,960	540,000	64,160	555,000
Series 2011-A	6/1/2011	12/1/31	2.0-4.0	9,650,000	9,515,000	6/1 12/1	12/1	233,363	620,000	220,963	1,155,000
Series 2012-A	3/15/2012	12/1/23	0.25-1.9	7,585,000	7,415,000	6/1 12/1	12/1	78,738	725,000	76,563	495,000
Series 2012-B	9/13/2012	12/1/32	1.0-02.75	3,165,000	3,165,000	6/1 12/1	12/1	70,034	175,000	55,813	185,000
Series 2013-A	5/9/2013	6/1/33	2.0-2.9	6,200,000	-	6/1 12/1	6/1 12/1	75,930	-	133,520	505,000
Total G.O. Bonds					64,590,000			2,192,660	6,885,000	1,975,643	7,045,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Temp Note Series 2012-1	12/4/2012	6/15/14	0.50	570,000	570,000	6/15 12/15	6/15	2,937	-	1,425	570,000
Temp Note Series 2012-2	12/4/2012	6/15/14	0.60	4,910,000	4,910,000	6/15 12/15	6/15	30,360	3,550,000	14,730	1,360,000
Total Other					5,480,000			33,297	3,550,000	16,155	1,930,000
Total Indebtedness					70,070,000			2,225,957	10,435,000	1,991,798	8,975,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2013	Payments Due 2013	Payments Due 2014
Certificates of Participation:							
City Hall/Senior Center	4/15/2005	120	2.7-4.2	1,990,000	665,000	232,650	239,160
Totals					665,000	232,650	239,160

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Derby

2014

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Administration			
Salaries	1,083,070	1,058,502	1,111,230
Contractual	552,240	642,065	533,760
Commodities	45,235	49,800	50,450
Capital Outlay			
Total	1,680,545	1,750,367	1,695,440
Planning & Engineering			
Salaries	568,309	496,509	510,719
Contractual	45,481	58,717	109,265
Commodities	12,545	14,750	13,400
Capital Outlay			
Total	626,335	569,976	633,384
Finance			
Salaries	382,803	394,520	408,380
Contractual	281,244	336,060	345,251
Commodities	14,187	13,780	13,780
Capital Outlay			
Debt Service	332,013	234,650	241,160
Total	1,010,247	979,010	1,008,571
Operations			
Salaries	227,553	235,506	243,713
Contractual	881,131	928,892	946,679
Commodities	344,717	363,950	374,950
Capital Outlay			
Total	1,453,401	1,528,348	1,565,342
Public Works			
Salaries	1,310,622	1,294,047	1,363,880
Contractual	295,921	363,768	363,771
Commodities	286,859	337,750	341,200
Capital Outlay			
Total	1,893,402	1,995,565	2,068,851
Police			
Salaries	2,672,156	2,744,333	2,944,082
Contractual	115,699	185,700	196,320
Commodities	249,586	269,375	268,375
Capital Outlay			
Total	3,037,441	3,199,408	3,408,777
Fire & Rescue			
Salaries	891,461	961,426	995,699
Contractual	61,485	58,278	67,360
Commodities	66,349	61,950	64,891
Capital Outlay			
Total	1,019,295	1,081,654	1,127,950
Employee Benefits			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Benefits	2,926,526	3,247,761	3,504,679
Total	2,926,526	3,247,761	3,504,679
Page 1 - Total	13,647,192	14,352,089	15,012,994

City of Derby

2014

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	13,647,192	14,352,089	15,012,994
Grand Total	13,647,192	14,352,089	15,012,994

(Note: Should agree with general sub-totals.)

City of Derby

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	941,109	1,182,878	855,210
Receipts:			
Ad Valorem Tax	1,622,744	1,348,243	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	44,187	55,400	44,000
Motor Vehicle Tax	262,110	210,214	176,251
Recreational Vehicle Tax	2,333	2,000	1,557
16/20M Vehicle Tax	374	340	330
Special Assessments	4,358,337	4,221,123	4,215,846
Rental Car Excise Tax	4,144	2,155	2,155
Recreation Commission Rent	254,800	56,852	279,520
Payment in Lieu of Tax			
Grant Reimbursement	102,016	106,997	95,210
Transfers In	322,981	326,663	359,000
Interest on Idle Funds	5,288	5,000	5,000
Miscellaneous	14,278		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,993,592	6,334,987	5,178,869
Resources Available:	7,934,701	7,517,865	6,034,079
Expenditures:			
Principal	5,016,250	5,038,693	5,239,226
Interest	1,735,565	1,623,952	1,495,381
Commissions	8	10	
Reserve			673,463
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,751,823	6,662,655	7,408,070
Unencumbered Cash Balance Dec 31	1,182,878	855,210	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	7,356,281	7,153,688	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		7,408,070
	Tax Required		1,373,991
Delinquent Comp Rate:	4.0%		54,960
Amount of 2013 Ad Valorem Tax			1,428,951

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	42,975	23,396	24,849
Receipts:			
Ad Valorem Tax	735,653	724,760	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11,559	8,500	9,033
Motor Vehicle Tax	96,171	100,979	95,878
Recreational Vehicle Tax	852	1,056	847
16/20M Vehicle Tax	177	152	180
Rental Car Excise Tax	1,510	1,179	1,178
Interest on Idle Funds			
Miscellaneous		20,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	845,922	856,626	127,116
Resources Available:	888,897	880,022	151,965
Expenditures:			
Personnel	494,364	503,673	544,725
Commodities			
Contractual	351,137	331,500	289,000
Transfers Out	20,000	20,000	44,000
Special Fund Expenditures			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	865,501	855,173	877,725
Unencumbered Cash Balance Dec 31	23,396	24,849	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	869,021	876,232	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		877,725
	Tax Required		725,760
Delinquent Comp Rate:	4.0%		29,030
Amount of 2013 Ad Valorem Tax			754,790

City of Derby

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library Employee Benefits Fund	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	14,837	11,312	1,222
Receipts:			
Ad Valorem Tax	79,497	79,300	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,246	922	922
Motor Vehicle Tax	10,375	10,894	10,365
Recreational Vehicle Tax	92	92	92
16/20M Vehicle Tax	19	19	19
Rental Car Excise Tax	163	127	127
Wellness program	884	884	884
Transfers In	20,000	20,000	44,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,276	112,238	56,409
Resources Available:	127,113	123,550	57,631
Expenditures:			
Personnel	115,801	122,328	137,035
Special Fund Expenditures			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	115,801	122,328	137,035
Unencumbered Cash Balance Dec 31	11,312	1,222	xxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	119,148	125,646	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			137,035
Tax Required			79,404
Delinquent Comp Rate:	4.0%		3,176
Amount of 2013 Ad Valorem Tax			82,580

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle 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	xxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	4.0%		0
Amount of 2013 Ad Valorem Tax			0

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	644,338	676,133	648,842
Receipts:			
State of Kansas Gas Tax	575,627	556,600	580,380
County Transfers Gas	254,432	244,255	262,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	830,059	800,855	842,880
Resources Available:	1,474,397	1,476,988	1,491,722
Expenditures:			
Personnel			
Commodities			
Contractual			
Capital	798,264	828,146	1,491,722
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	798,264	828,146	1,491,722
Unencumbered Cash Balance Dec 31	676,133	648,842	0
2012/2013 Budget Authority Amount:	1,276,817	1,107,312	

Adopted Budget

Special Park and Recreation	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	90,045	124,438	85,203
Receipts:			
Special Alcohol Tax	56,515	56,515	57,080
Crumb Rubber Grant		25,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,515	81,515	57,080
Resources Available:	146,560	205,953	142,283
Expenditures:			
Capital Expenditures	22,122	120,750	57,500
Special Fund Expenditures			84,783
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,122	120,750	142,283
Unencumbered Cash Balance Dec 31	124,438	85,203	0
2012/2013 Budget Authority Amount:	119,000	143,974	

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Drug & Alcohol	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	159,325	137,799	96,986
Receipts:			
Alcohol Tax	56,515	52,660	55,820
Other	410		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,925	52,660	55,820
Resources Available:	216,250	190,459	152,806
Expenditures:			
DARE	47,127	53,473	49,473
Treatment Programs		10,000	20,000
Capital Equipment	31,324	30,000	0
Special Fund Expenditures			82,923
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	78,451	93,473	152,396
Unencumbered Cash Balance Dec 31	137,799	96,986	410
2012/2013 Budget Authority Amount:	186,573	167,029	

Adopted Budget

Wastewater	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,660,381	2,191,188	1,801,648
Receipts:			
Charges for Services	2,752,250	2,757,203	2,784,500
Connection Fees	19,050	19,000	19,000
Grant Reimbursement	67,336	41,250	31,875
Other Reimbursements	3,841		
Interest on Idle Funds	17	110	105
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,842,494	2,817,563	2,835,480
Resources Available:	8,502,875	5,008,751	4,637,128
Expenditures:			
Personnel	703,935	757,035	787,336
Commodities	96,392	116,000	117,500
Contractual	462,336	526,960	527,795
Capital	2,718,029	550,950	1,065,000
Debt Service	989,264	829,495	482,340
Transfer to Bond & Interest Fund	322,981	326,663	359,000
Transfer to Capital Projects Fund	1,018,750	0	0
Transfer to Wastewater CIP		100,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,311,687	3,207,103	3,338,971
Unencumbered Cash Balance Dec 31	2,191,188	1,801,648	1,298,157
2012/2013 Budget Authority Amount:	6,427,077	3,504,991	

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Aquatic Park Sales Tax	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,113,027	2,128,385	1,790,143
Receipts:			
Annual Revenue	240,875	70,000	70,000
Concessions	19,491	20,000	20,000
Sponsorships	6,525	6,000	6,000
Interest on Idle Funds	2,258		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	269,149	96,000	96,000
Resources Available:	2,382,176	2,224,385	1,886,143
Expenditures:			
Contactual	253,791	384,242	317,995
Capital		50,000	85,000
Sponsorships		0	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	253,791	434,242	404,995
Unencumbered Cash Balance Dec 31	2,128,385	1,790,143	1,481,148
2012/2013 Budget Authority Amount:	319,811	441,097	

Adopted Budget

Water System Bond Fund 2004-A	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,057,207	1,862,230	1,891,615
Receipts:			
Dividends	1,283,062	1,050,000	1,050,000
Payroll Reimbursement	644,378	699,220	768,268
Interest on Idle Funds	2,152	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,929,592	1,750,720	1,819,768
Resources Available:	3,986,799	3,612,950	3,711,383
Expenditures:			
Personnel	452,682	468,389	532,243
Commodities	26,424	32,000	32,000
Contractual	162,486	255,331	225,525
Debt Service	823,340	875,615	879,120
Capital Projects	659,637	90,000	925,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,124,569	1,721,335	2,593,888
Unencumbered Cash Balance Dec 31	1,862,230	1,891,615	1,117,495
2012/2013 Budget Authority Amount:	2,367,406	2,596,906	

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Library Sales Tax	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,508,361	3,107,497	3,809,161
Receipts:			
City Library Sales Tax	2,079,491	2,131,478	2,184,765
Interest on Idle Funds	2,073	2,400	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,081,564	2,133,878	2,186,265
Resources Available:	4,589,925	5,241,375	5,995,426
Expenditures:			
Personnel	114,460	179,055	190,355
Commodities	4,976	5,400	5,400
Contractual	214,460	147,586	157,026
Debt Service	1,064,623	1,100,173	4,804,935
Capital Outlay	83,909	0	235,000
Reimbursements			175,472
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,482,428	1,432,214	5,568,188
Unencumbered Cash Balance Dec 31	3,107,497	3,809,161	427,238
2012/2013 Budget Authority Amount:	1,789,760	1,432,243	

Adopted Budget

Senior Services Advisory Board	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	5,679	4,918	5,418
Receipts:			
Board Contributions	7,737	7,500	7,582
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,737	7,500	7,582
Resources Available:	13,416	12,418	13,000
Expenditures:			
Board Expenditures	8,498	7,000	8,500
Special Fund Expenditures			4,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,498	7,000	13,000
Unencumbered Cash Balance Dec 31	4,918	5,418	0
2012/2013 Budget Authority Amount:	8,500	9,179	

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Health Self-Insurance Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	124,877	353,316
Receipts:			
Employee Premiums	273,505	301,715	307,420
Employer Premiums	1,292,870	1,529,760	1,967,958
Reimbursements	158,120	75,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,724,495	1,906,475	2,275,378
Resources Available:	1,724,495	2,031,352	2,628,694
Expenditures:			
Self-Insurance Fees	311,870	333,146	359,291
Estimated Claims	1,287,748	1,344,890	1,669,809
Reserve for Claims			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,599,618	1,678,036	2,029,100
Unencumbered Cash Balance Dec 31	124,877	353,316	599,594
2012/2013 Budget Authority Amount:	1,599,732	1,679,719	

Adopted Budget

Adopted Budget Stormwater Utility Fund	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	98,364
Receipts:			
User Fees		445,000	449,450
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	445,000	449,450
Resources Available:	0	445,000	547,814
Expenditures:			
Personnel		95,700	97,970
Commodities		2,345	1,550
Contractual		3,591	2,355
Capital		245,000	445,939
			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	346,636	547,814
Unencumbered Cash Balance Dec 31	0	98,364	0
2012/2013 Budget Authority Amount:	0	550,830	

City of Derby

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
User Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Personnel			
Commodities			
Contractual			
Capital			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Adopted Budget

Adopted Budget 0	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
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
2012/2013 Budget Authority Amount:	0	0	

City of Derby

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2012 is to be shown)

2014

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Wastewater CIP		Equipment Reserve		CIP Reserve		Capital Projects Fund		Law Enforcement Trust Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,600,385	Cash Balance Jan 1	1,060,397	Cash Balance Jan 1	2,127,476	Cash Balance Jan 1	2,335,312	Cash Balance Jan 1	3,400	7,126,970
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sewer Connections	44,450					Prepaid Assessments	38,455	Interest	17	
Interest	1,995					Bond Proceeds	11,104,580			
						Temp Note Proceeds	5,480,000			
						Other	7,424			
Total Receipts	46,445	Total Receipts	0	Total Receipts	0	Total Receipts	16,630,459	Total Receipts	17	16,676,921
Resources Available:	1,646,830	Resources Available:	1,060,397	Resources Available:	2,127,476	Resources Available:	18,965,771	Resources Available:	3,417	23,803,891
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital	3,144	Capital	148,038			Capital	3,376,094			
Loan Payment	89,027					Cost of Issuance	252,776			
						Bond Escrow	7,465,498			
						Note Payments	1,565,000			
						Transfers Out	935,239			
Total Expenditures	92,171	Total Expenditures	148,038	Total Expenditures	0	Total Expenditures	13,594,607	Total Expenditures	0	13,834,816
Cash Balance Dec 31	1,554,659	Cash Balance Dec 31	912,359	Cash Balance Dec 31	2,127,476	Cash Balance Dec 31	5,371,164	Cash Balance Dec 31	3,417	9,969,075 **
										9,969,075 **

**Note: These two block figures should agree.

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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: Specific of distinguishable type of 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. 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 the 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 changes the meaning or scope of an original formal 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 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 the 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 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.

City of Derby

Balanced Budget: By statute, cities in Kansas are required to submit a balanced budget to the State. The City of Derby's budget is considered balanced when revenues plus unencumbered cash equals expenditures in all appropriated funds for a fiscal year.

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 operation including an estimate of proposed expenditures for a given period and proposed means of financing them. 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 the budget adoption.

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

Budget 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 long-term 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 Funding: 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.

Certification 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.

City of Derby

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.

Comprehensive Plan: A generalized, coordinated 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 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. Members are elected by ward. 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: The annual payments required to support debt issues including interest and principal.

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

Department: A functionally similar group of city divisions, such as the Public Works & Parks Department which contains the Divisions of Parks, Forestry, & Stream, Special Street & Highway, Motor Pool, and Weld Shop Divisions. 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 fund; 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 Center. The DRC delivers recreational programs and maintains the local recreation center. The DRC is governed by a board with members appointed by the local school board and the City Council. Personnel and operating costs are paid through the school mill levy. The recreation center's main building is owned by the City of Derby, and debt payment for that facility is paid in the form of rent from the DRC.

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 and sanitary sewer utilities and the aquatic park. Expenditures are matched with revenue from service charges to ensure the program is self-supporting.

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

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, 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.

Line Item: The most detailed unit of budgetary expenditures listed in the City of Derby budgets. 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.

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, town or county. 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 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.

Revenue: A source of income which finances governmental operations.

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- School Resource Officer- A police officer assigned to the Derby School for drug and violence education and prevention

Sinking Fund: Established to account for the accumulation of money providing for the retirement of bonds and the payment of interest. See also Defeasance.

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 2007 finance the 2008 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 long-range 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.