

City of Edgerton General Fund									
Mill Rate: Revenue from 1 Mill:		30.633 \$40,664	29.919 \$46,317	30.881 \$62,557	30.881 (estimate) \$54,640	29.919 (estimate) \$54,640	30.381 (estimate) \$54,640		
	2018 Actual	2018 Budget	2019 Actual	2019 Budget	2020 Estimate	2020 Budget	2021 Recommended	Scenario 1 2019 Mill Rate	Scenario 2 1/2 Mill Decrease
Balance 1/1	\$ 1,582,616	\$ 1,822,289	\$ 1,725,650	\$ 1,738,092	\$ 1,698,769	\$ 1,617,667	\$ 1,582,699	\$ 1,582,699	\$ 1,582,699
Revenues:									
Ad Valorem Tax	1,585,109	1,245,664	1,790,880	1,385,761	1,931,860	1,931,860	1,687,364	1,634,800	1,660,044
LPKC PILOT	-	428,990	-	437,123	483,853	483,853	545,837	545,837	545,837
Delinquent Tax	4,414	6,000	1,952	-	-	-	-	-	-
Motor Vehicle Tax	51,599	48,197	53,361	48,993	52,969	52,969	52,830	52,830	52,830
Recreational Vehicle Tax	1,138	794	1,133	775	933	933	835	835	835
16/20M Vehicle Tax	455	100	264	420	372	372	375	375	375
Local Alcoholic Liquor Tax	3,107	3,300	3,463	2,725	1,000	2,780	2,780	2,780	2,780
City 1% Use Tax	148,145	250,000	182,087	180,000	182,000	113,600	182,000	182,000	182,000
County Use Tax	68,837	n/a	72,486	n/a	53,000	70,000	70,000	70,000	70,000
City 1% Sales Tax	410,481	646,300	415,367	750,000	431,000	431,000	471,000	471,000	471,000
County Sales Tax	324,616	n/a	331,910	n/a	242,000	334,000	322,000	322,000	322,000
Franchise Tax	141,856	100,000	162,372	110,000	110,000	110,000	110,000	110,000	110,000
Licenses & Permits	484,313	757,600	429,634	756,300	336,400	756,300	321,000	321,000	321,000
Charges for Services	154,008	108,744	84,322	123,000	118,000	123,000	118,000	118,000	118,000
Fines & Forfeitures	30,123	15,100	42,297	25,000	30,000	30,000	30,000	30,000	30,000
Reimbursements	31,059	-	46,610	-	24,601	-	-	-	-
Miscellaneous	197,693	-	-	-	-	-	-	-	-
Investment Income	26,206	8,000	34,438	15,000	17,000	15,000	17,000	17,000	17,000
Total Revenue	\$ 3,663,159	\$ 3,618,789	\$ 3,652,576	\$ 3,835,097	\$ 4,014,988	\$ 4,450,667	\$ 3,931,021	\$ 3,878,457	\$ 3,903,701
Expenditures:									
General Government	838,102	758,439	812,676	941,959	891,578	961,959	1,027,951	1,027,951	1,027,951
Law Enforcement	313,263	334,534	326,894	359,525	489,063	502,868	507,043	507,043	507,043
Public Works	514,339	472,193	617,807	610,340	564,446	596,688	597,835	597,835	597,835
Parks	185,999	267,852	193,479	282,236	187,098	253,490	271,989	271,989	271,989
Facilities	144,774	90,039	109,224	110,740	113,724	115,450	126,325	126,325	126,325
Fleet Maintenance	-	-	-	-	49,605	51,200	54,200	54,200	54,200
Community Development	290,404	326,214	305,862	374,680	278,444	356,153	338,271	338,271	338,271
Economic Development	311,840	344,099	457,943	475,200	489,650	507,200	502,200	502,200	502,200
Information Technology	58,607	61,157	37,976	47,848	61,592	57,631	49,587	49,587	49,587
Employee Benefits	269,844	329,138	363,702	419,274	410,169	484,532	586,447	586,447	586,447
Total Expenditures	\$ 2,927,172	\$ 2,983,665	\$ 3,225,563	\$ 3,621,802	\$ 3,535,369	\$ 3,887,171	\$ 4,061,848	\$ 4,061,848	\$ 4,061,848
Revenues Over(Under) Expenditures	\$ 735,987	\$ 635,124	\$ 427,013	\$ 213,295	\$ 479,619	\$ 563,496	\$ (130,827)	\$ (183,391)	\$ (158,147)
Other Financing Sources & Uses									
Transfers from Other funds:									
Transfer from Capital Projects Fund	\$ 706	\$ -	\$ 41,097	\$ -	\$ 2,752	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds:									
Transfer to Equipment Reserve Fund-General	79,250	79,250	79,250	79,250	325,000	325,000	125,000	125,000	125,000
Transfer to Mayor's Holiday Fund	150	-	150	-	-	-	-	-	-
Transfer to Capital Projects Fund	514,259	202,259	415,591	274,180	273,441	150,000	66,500	66,500	66,500
Total Other Financing Sources & Uses	\$ (592,953)	\$ (281,509)	\$ (453,894)	\$ (353,430)	\$ (595,689)	\$ (475,000)	\$ (191,500)	\$ (191,500)	\$ (191,500)
Balance 12/31	\$ 1,725,650		\$ 1,698,769		\$ 1,582,699		\$ 1,260,372	\$ 1,207,808	\$ 1,233,052
Undesignated Reserve: \$ 610,819								\$ 640,514	\$ 640,514
Portion Designated for Self-Insured Losses: \$ 50,000								\$ 50,000	\$ 50,000
Reserve Per Policy - 17% of Budgeted Expenditures: \$ 660,819								\$ 690,514	\$ 690,514
Unencumbered Cash Over(Under) Requirement: \$ 921,880								\$ 517,294	\$ 542,538
Undesignated Reserve: \$ 921,793								\$ 965,462	\$ 965,462
Portion Designated for Self-Insured Losses: \$ 50,000								\$ 50,000	\$ 50,000
Reserve Per Policy - 25% of Budgeted Expenditures: \$ 971,793								\$ 1,015,462	\$ 1,015,462
Unencumbered Cash Over(Under) Requirement: \$ 610,906								\$ 244,910	\$ 217,590

Funding Sources: Property tax, sales tax, franchise fees, user fees and charges

Expenditures: General operations of the City

City of Edgerton Water Fund

	2018 Actual	2019 Actual	2020 Estimate	2021 Recommended
Balance 1/1	\$ 317,763	\$ 225,868	\$ 191,220	\$ 225,037
Revenues:				
Charges for Services	438,593	463,792	475,574	482,450
Fines & Forfeitures	29,472	20,866	16,000	20,000
Reimbursements	-	564	-	-
Investment Income	2,952	3,173	2,000	2,500
Total Revenue	\$ 471,017	\$ 488,395	\$ 493,574	\$ 504,950
Expenditures:				
Fleet Maintenance	-	-	3,800	5,700
Information Technology	26,132	24,120	30,930	25,379
Production	213,892	167,116	166,530	175,000
Distribution	59,427	50,175	44,404	54,130
Administrative - Water	136,723	146,909	114,685	132,715
Employee Benefits	29,392	37,378	30,439	35,143
Debt Service	97,346	97,345	97,345	97,349
Total Expenditures	\$ 562,912	\$ 523,043	\$ 488,133	\$ 525,416
Revenues Over(Under) Expenditures	\$ (91,895)	\$ (34,648)	\$ 5,441	\$ (20,466)
Other Financing Sources & Uses:				
Transfers from Other funds:				
Transfer from Water Reserve Fund	-	-	28,376	-
Transfer from Capital Projects Fund	-	-	-	-
Transfers to Other Funds:				
Transfer to Capital Projects Fund	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources & Uses	\$ -	\$ -	\$ 28,376	\$ -
Balance 12/31	\$ 225,868	\$ 191,220	\$ 225,037	\$ 204,571

Reserve Per Policy - 17% of Budgeted Expenditures: \$ 87,329 \$ 89,321
Unencumbered Cash Over(Under) Requirement: \$ 137,708 \$ 115,250

Reserve Per Policy - 25% of Budgeted Expenditures: \$ 128,425 \$ 131,354
Unencumbered Cash Over(Under) Requirement: \$ 96,612 \$ 73,217

Funding Sources: Charges to users of the City's water system

Expenditures: Water system operation and maintenance

City of Edgerton Sewer Fund

	2018 Actual	2019 Actual	2020 Estimate	2021 Recommended
Balance 1/1	\$ 256,291	\$ 434,960	\$ 508,001	\$ 413,698
Revenues:				
Charges for Services	777,944	692,635	651,494	682,408
Reimbursements	-	564	-	-
Bond Proceeds	-	-	-	-
Investment Income	4,770	10,588	3,500	3,500
Total Revenue	\$ 782,714	\$ 703,787	\$ 654,994	\$ 685,908
Expenditures:				
Fleet Maintenance	-	-	4,700	5,700
Information Technology	19,289	24,671	33,326	25,499
Treatment Plant	150,972	111,722	204,945	198,330
Sewer Line Maintenance	2,141	7,409	7,100	10,700
Lift Stations/Vaults	10,247	20,445	21,114	29,967
Administrative - Sewer	195,193	297,871	193,811	214,858
Employee Benefits	37,506	44,190	56,193	61,513
Debt Service	94,438	94,438	94,438	94,438
Total Expenditures	\$ 509,786	\$ 600,746	\$ 615,627	\$ 641,005
Revenues Over(Under) Expenditures	\$ 272,928	\$ 103,041	\$ 39,367	\$ 44,903
Other Financing Sources & Uses:				
Transfers from Other funds:				
Transfer from Sewer Reserve Fund	-	-	16,330	-
Transfer from Capital Projects Fund	35,741	-	-	-
Transfers to Other Funds:				
Transfer to Equipment Reserve Fund-Sewer	30,000	30,000	50,000	50,000
Transfer to Capital Projects Fund	100,000	-	100,000	118,000
Total Other Financing Sources & Uses	\$ (94,259)	\$ (30,000)	\$ (133,670)	\$ (168,000)
Balance 12/31	\$ 434,960	\$ 508,001	\$ 413,698	\$ 290,601
<i>Reserve Per Policy - 17% of Budgeted Expenditures:</i>	\$	109,757	\$	108,971
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$	303,941	\$	181,630
<i>Reserve Per Policy - 25% of Budgeted Expenditures:</i>	\$	161,407	\$	160,251
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$	252,291	\$	130,350

Funding Sources: Charges to users of the City's sewer system

Expenditures: Sewer system operation and maintenance

City of Edgerton Special Highway Fund

	2018 Actual	2019 Actual	2020 Estimate	2021 Recommended
Balance 1/1	\$ 3,018	\$ 4,419	\$ 1,389	\$ -
Revenues:				
Gasoline Tax	47,990	48,439	45,480	40,030
Total Revenue	\$ 47,990	\$ 48,439	\$ 45,480	\$ 40,030
Expenditures:				
Public Works	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 47,990	\$ 48,439	\$ 45,480	\$ 40,030
Other Financing Sources & Uses:				
Transfers to Other Funds:				
Transfer to Capital Projects Fund	46,589	51,469	46,869	40,030
Total Other Financing Sources & Uses	\$ (46,589)	\$ (51,469)	\$ (46,869)	\$ (40,030)
Balance 12/31	\$ 4,419	\$ 1,389	\$ -	\$ -
Expenditure Detail:				
Annual Street Maintenance Project	\$ 46,589	\$ 51,469	\$ 46,869	\$ 40,030
	\$ 46,589	\$ 51,469	\$ 46,869	\$ 40,030

Funding Sources: State gasoline tax (per gallon)

Expenditures: Maintenance of City streets

City of Edgerton Special Parks & Recreation Fund

	2018 Actual	2019 Actual	2020 Estimate	2021 Recommended
Balance 1/1	\$ 21,932	\$ 25,039	\$ 28,532	\$ 29,532
Revenues:				
Local Alcoholic Liquor Tax	3,107	3,493	1,000	2,780
Total Revenue	\$ 3,107	\$ 3,493	\$ 1,000	\$ 2,780
Expenditures:				
Parks	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 3,107	\$ 3,493	\$ 1,000	\$ 2,780
Other Financing Sources & Uses:				
Transfers to Other Funds:				
Transfer to Capital Projects Fund	-	-	-	32,312
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -	\$ (32,312)
Balance 12/31	\$ 25,039	\$ 28,532	\$ 29,532	\$ -
Expenditure Detail:				
Transfer to CIP				\$ 32,312
				<u>\$ 32,312</u>

Funding Sources: Special alcohol tax per K.S.A. 79-41a04 (1/2 of total alcohol tax received by the City)

Expenditures: Park & Recreation programs and improvements

City of Edgerton Bond & Interest Fund

	2018 Actual	2019 Actual	2020 Estimate	2021 Recommended
Balance 1/1	\$ 171,449	\$ 673,695	\$ 728,720	\$ 597,497
Revenues:				
Special Assessments	757,299	312,830	238,954	238,954
Investment Income	-	-	-	-
Total Revenue	\$ 757,299	\$ 312,830	\$ 238,954	\$ 238,954
Expenditures:				
Debt Service	255,053	257,805	370,177	300,708
Total Expenditures	\$ 255,053	\$ 257,805	\$ 370,177	\$ 300,708
Revenues Over(Under) Expenditures	\$ 502,246	\$ 55,025	\$ (131,223)	\$ (61,754)
Other Financing Sources & Uses:				
Transfers from Other funds:	-	-	-	-
Transfers to Other Funds:	-	-	-	-
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -	\$ -
Balance 12/31	\$ 673,695	\$ 728,720	\$ 597,497	\$ 535,743

Funding Sources: Special assessments

Expenditures: Debt service payments on the City's 2012 outstanding GO bonds

Notes: The City's 2012 outstanding GO bonds will be paid off in 2034.