

City of Emporia, Kansas
5 year Budget
2019

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Revenue Detail and Expenditure Summary

GENERAL FUND

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$3,581,569	\$3,285,631	\$3,630,673	\$3,637,838
REVENUE				
Ad Valorem Property Tax	\$3,032,251	\$3,593,426	\$4,064,248	\$4,267,744
Taxes	\$9,918,555	\$10,010,759	\$10,086,110	\$10,198,697
Intergovernmental Taxes	\$208,306	\$196,553	\$231,943	\$234,412
Licenses & Permits	\$164,304	\$199,651	\$161,000	\$140,700
Charges for Services	\$1,802,524	\$2,414,955	\$2,112,570	\$2,114,570
Fines & Fees	\$557,717	\$523,354	\$523,860	\$528,700
Use of Property and Money	\$140,682	\$158,302	\$142,524	\$143,524
Reimbursements	\$167,187	\$199,895	\$223,189	\$251,790
Misc. Rev. - Administrative Transfers 17%	\$2,223,895	\$2,268,051	\$2,382,257	\$2,516,103
Operating Revenues	\$24,560	\$6,043	\$4,700	\$4,700
Nonoperating Revenues		\$500		
TOTAL RECEIPTS	\$18,239,982	\$19,571,491	\$19,932,401	\$20,400,940
EXPENDITURES				
Personnel Services	\$10,819,664	\$11,187,762	\$12,048,231.18	\$12,648,564
Vacancy Rate	\$0	\$0	(\$335,602)	(\$353,452)
Maintenance & Repair	\$612,950	\$625,267	\$814,530	\$813,480
Commodities	\$1,073,473	\$1,141,851	\$1,228,290	\$1,285,240
Other Charges	\$285,005	\$738,867	\$680,417	\$696,618
Capital Outlay	\$570,933	\$692,675	\$410,500	\$527,900
Stock	(\$1,054)	(\$3,263)	\$0	\$0
Transfer to Industrial Development Sales Tax	\$958,947	\$900,000	\$900,000	\$900,000
Transfer to Multi Year Fund	\$2,278,050	\$2,271,487	\$2,271,487	\$2,271,487
Transfer to Project accounts	\$71,477	\$345,801	\$190,000	\$40,000
Transfer to B&I for Hanger payment	\$123,027	\$49,027	\$0	\$0
Utilities	\$384,398	\$406,203	\$455,929	\$464,570
Communications	\$88,437	\$81,738	\$102,550	\$103,150
Training and Travel	\$147,934	\$176,346	\$191,250	\$195,650
Jail Expenses	\$44,748	\$52,325	\$65,000	\$65,000
Other Contractual	\$877,169	\$782,254	\$902,654	\$900,416
Excess Carryover				\$2,452,223
TOTAL EXPENDITURES	\$18,335,158	\$19,448,340	\$19,925,236	\$23,010,846
Revenue less expenses	(\$95,176)	\$123,150	\$7,165	(\$2,609,907)
Cash Basis Adjustments/Non-appropriated Balance	(\$200,762)	\$221,892	\$0	\$0
Ending Cash Balance	\$3,285,631	\$3,630,673	\$3,637,838	\$1,027,931
Base for Reserve calculation	\$14,332,724	\$15,189,350	\$16,153,249	\$19,271,459
15% Reserve	\$2,149,909	\$2,278,402	\$2,422,987	\$2,890,719
Amount over 15% Reserve	\$1,135,722	\$1,352,271	\$1,214,850	(\$1,862,788)
Percentage	22.92%	23.90%	22.52%	5.33%

5 year Budget 2019

Revenue Detail and Expenditure Summary

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Intergovernmental Taxes	\$208,306	\$196,553	\$231,943	\$234,412
Licenses & Permits	\$164,304	\$199,651	\$161,000	\$140,700
Charges for Services	\$1,802,524	\$2,414,955	\$2,112,570	\$2,114,570
Fines & Fees	\$557,717	\$523,354	\$523,860	\$528,700
Use of Property and Money	\$140,682	\$158,302	\$142,524	\$143,524
Reimbursements	\$167,187	\$199,895	\$223,189	\$251,790
Misc. Rev. - Administrative Transfers 17%	\$2,223,895	\$2,268,051	\$2,382,257	\$2,516,103
Operating Revenues	\$24,560	\$6,043	\$4,700	\$4,700
Nonoperating Revenues		\$500		
TOTAL RECEIPTS	\$18,239,982	\$19,571,491	\$19,932,401	\$20,400,940
EXPENDITURES				
Personnel Services	\$10,819,664	\$11,187,762	\$12,048,231.18	\$12,648,564
Vacancy Rate	\$0	\$0	(\$335,602)	(\$353,452)
Maintenance & Repair	\$612,950	\$625,267	\$814,530	\$813,480
Commodities	\$1,073,473	\$1,141,851	\$1,228,290	\$1,285,240
Other Charges	\$285,005	\$738,867	\$680,417	\$696,618
Capital Outlay	\$570,933	\$692,675	\$410,500	\$527,900
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Transfer to Industrial Development Sales Tax	\$958,947	\$900,000	\$900,000	\$900,000
Transfer to Multi Year Fund	\$2,278,050	\$2,271,487	\$2,271,487	\$2,271,487
Transfer to Project accounts	\$71,477	\$345,801	\$190,000	\$40,000
Transfer to B&I for Hanger payment	\$123,027	\$49,027	\$0	\$0
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Communications	\$88,437	\$81,738	\$102,550	\$103,150
Training and Travel	\$147,934	\$176,346	\$191,250	\$195,650
Jail Expenses	\$44,748	\$52,325	\$65,000	\$65,000
Other Contractual	\$877,169	\$782,254	\$902,654	\$900,416
Excess Carryover				
TOTAL EXPENDITURES	\$18,335,158	\$19,448,340	\$19,925,236	\$20,558,623
Revenue less expenses	(\$95,176)	\$123,150	\$7,165	(\$157,684)
Cash Basis Adjustments/Non-appropriated Balance	(\$200,762)	\$221,892	\$0	\$0
Ending Cash Balance	\$3,285,631	\$3,630,673	\$3,637,838	\$3,480,154
Base for Reserve calculation	\$14,332,724	\$15,189,350	\$16,153,249	\$16,819,236
15% Reserve	\$2,149,909	\$2,278,402	\$2,422,987	\$2,522,885
Amount over 15% Reserve	\$1,135,722	\$1,352,271	\$1,214,850	\$957,269
Percentage	22.92%	23.90%	22.52%	20.69%

Assessed Valuation 1.5 % each year
Sales Tax flat thru 2020 1% in 2021
Multi Year Tax 0% increase
Electric franchise fee 2% inc each year
Admin fee capped for sewer only - 17% other funds

Expense Items

Personnel services includes a 2.5% merit pay increase
2019 additional zoo keeper
2021 part-time zoo keeper
2021 full time zoo education coordinator
\$125,000 for ESU Foundation (Scholarships) in 2018-2020
Allocating \$97,500 for 4 years to fund 27th pay period in 2021
\$20,000 in 2018 & 2019 for Main Street building incubation project
\$50,000 for Mainstreet
\$8,333 in 2018 for zoning plan split with county
\$18,333 in 2019 for zoning plan split with county

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
Engineering	2019	Traffic Capacity Study, Industrial Road 15th Ave. to 24th Ave.	\$75,000			Fed. Funds
Engineering	2018	Engineering Design/Utility Relocation/ROW on 24th Ave. east to Prairie St.	\$750,000			Fed. Funds/Local
Airport	2018	Replace Jet Fuel pump/filter and electrical equipment at the Fuel Storage Area \$35,000	Not doing			
Civic Building	2018	2nd floor Arena to Little Theatre wheel chair lift	\$18,000			General Fund
Civic Building	2018	Replace the 1988 Kawasaki Mule ATV	\$14,000			General Fund
EMS	2018	Mechanical CPR Devices	\$40,000			General Fund
EMS	2018	Communication Equipment	\$15,000			General Fund
EMS	2018	Portable Ventilators	\$12,500			General Fund
Fire	2018	SCBA Pressurized Cylinder	\$15,000			General Fund
Fire	2018	Replace Boiler at Station 2	\$40,000			General Fund
Fire	2018	Thermal Imaging Cameras	\$20,000			General Fund
Golf Course	2018	3/4 or 1 ton truck w dump bed (transfer from another department)	\$0			General Fund
Park	2018	1 ton dump bed pickup	\$55,000			General Fund
Police	2018	3 Patrol Vehicles	\$127,500			General Fund
Police	2018	10 portable radios & 8 Tasers	\$38,500			General Fund
Police	2018	Firewall	\$15,000			General Fund
Shop	2018	Light Duty Vehicle Lift- Replace Existing Unit (1980's unknown) \$22,000	Not purchasing			General Fund
Administration	2019	Office furniture	\$410,500			
Airport	2019	Replace 2000 4 door car - Transfer a Police vehicle-\$30,000	\$10,000			General Fund
Airport	2019	John Deere 1435 Mower - Replacement (2001 Model Year)	\$30,000			General Fund
Civic Building	2019	Arena Score Tables	\$18,000			General Fund
Code Services	2019	Pickup or car Police Vehicle might be an option	\$25,000			General Fund
EMS	2019	Portable Ventilators	\$12,500			General Fund
EMS	2019	Mechanical CPR Devices	\$31,000			General Fund
EMS	2019	Communication Equipment	\$15,000			General Fund
Fire	2019	SCBA Pressurized Cylinder	\$20,000			General Fund
Fire	2019	Explorer Interceptor moved to 2021 \$30,000				General Fund
Fire	2019	Hose	\$17,000			General Fund
Fire	2019	Rescue Lifting Bags	\$15,000			General Fund
Fire	2019	SCBA fit test machine	\$13,000			General Fund
Fire	2019	Communication Equipment	\$15,000			General Fund
Shop	2019	Rolling Jack (15,000 Lbs.)	\$7,000			General Fund
Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500			General Fund
Park	2019	Mule with dump bed	\$20,000			General Fund
Park	2019	C of E Pond Dredge	\$28,500			General Fund
Police	2019	3 Patrol Vehicles	\$131,300			General Fund
Police	2019	3 mobile data terminals & 3 video cameras \$33,700	\$20,400			Drug Forfeiture
Police	2019	17 rifles (over 20 years old and starting to fail)	\$41,700			General Fund
Police	2019	10 portable radios & 9 Tasers	\$45,000			General Fund
Police	2019	55 handguns, holsters and lights	\$527,900			General Fund

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2019**Revenue Detail and Expenditure Summary****Multi Year Fund**

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning cash balance	\$338,269	\$1,119,079	\$1,259,422	\$92,728
Revenue				
Sales Tax	\$2,278,050	\$2,271,487	\$2,271,487	\$2,271,487
Interest	\$4,114	\$13,606	\$12,000	\$10,000
Misc revenue	\$109,370			
Accounts Receivable	\$0	\$1,518		
TOTAL RECEIPTS	\$2,391,533	\$2,286,611	\$2,283,487	\$2,281,487
EXPENDITURES				
Transfer to Waste Water			\$0	\$0
Transfers to projects	\$403,406			
Projects	\$1,207,317	\$2,146,269	\$3,450,181	\$2,335,000
TOTAL EXEPENDITURES	\$1,610,723	\$2,146,269	\$3,450,181	\$2,335,000
Revenue less Expenses	\$780,810	\$140,342	(\$1,166,694)	(\$53,513)
Ending Cash Balance	\$1,119,079	\$1,259,422	\$92,728	\$39,215

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
Airport	2018	Land Acquisition (FAA 90/10 Match)	\$40,000			Multi-Year
Airport	2018	Extend Runway Design (FAA 90/10 Match)	\$10,000			Multi-Year
Administration	2018	Legacy Loft Incentive	\$209,000			Multi-Year
Civic Building	2018	Elevator controls	\$34,000			Multi-Year
Civic Building	2018	Entry Ways - Doors	\$54,810			Multi-Year
Civic Building	2018	Replace roof on 622 Mechanic Building	\$30,000			Multi-Year
Civic Building	2018	Install Garage door at 622 Mechanic	\$8,000			Multi-Year
Civic Building	2018	Carpet Replacement in Civic building	\$72,000			Multi-Year
Civic Building	2018	Court Room Door	\$4,000			Multi-Year
Civic Building	2018	Replace windows in Auditorium	\$26,000			Multi-Year
Civic Building	2018	Replace steam lines	\$25,000			Multi-Year
Civic Building	2018	Library 1st-floor-staff-Area-carpet-replacement-Ceiling Tiles	\$18,000			Multi-Year
Civic Building	2018	Court area remodeling	\$425,752			Multi-Year
Library	2018	Atrium window replacement	\$14,000			Multi-Year
Engineering	2018	S Exchange St & E Potwin Storm water repair	\$75,000			Multi-Year
Engineering	2018	24th & Industrial right hand turn lane	\$30,000			Multi-Year
Engineering	2018	Parking Lot 700 Block Mechanic, Phase 1, Parking lot repair 600 Bk. Mech. Carry over from 17	\$122,500			Multi-Year
Engineering	2018	Sharrows & Bike Signs carry over from 2017	\$22,500			Multi-Year
Engineering	2018	Reopen Prairie Street underpass - MIUPP carry over from 2017	\$42,500			Multi-Year
Engineering	2018	Holiday Drive Storm Water	\$165,500			Multi-Year
Engineering	2018	Parking Lot 700 Block Mechanic	\$360,000			Multi-Year
Engineering	2018	Hazardous Sidewalk Program	\$100,000			Multi-Year
Engineering	2018	CCLIP Program	\$250,000			Multi-Year
Engineering	2018	Street Rehabilitation	\$500,000			Multi-Year
Engineering	2018	Miscellaneous Street Repairs	\$145,000			Multi-Year
Engineering	2018	Miscellaneous Storm water Repairs	\$100,169			Multi-Year
Engineering	2018	Peter Pan Sidewalk along street	\$150,000			Multi-Year
Engineering	2018	Design cost for Prairie St. Viaduct (cost 50/50 with Lyon Co.)	\$20,000			Multi-Year/Fed
Golf Course	2018	Master Plan Design of Golf Course, Range, Building carry over from 17	\$25,000			Multi-Year
Golf Course	2018	Driving Range Improvement	\$29,000			Multi-Year
Police	2018	Animal Shelter Air Conditioner	\$29,800			Multi-Year
Public Works	2018	Public Works Center- construct separation wall between car wash and shop	\$55,000			Multi-Year
Water Plant	2018	Water Plant Access Road Repair	\$11,650			Multi-Year
Street	2018	Slurry Seal	\$200,000			Multi-Year
Zoo	2018	Sidewalk Repair	\$23,500			Multi-Year
Zoo	2018	Fence - East of the park barn	\$26,500			Multi-Year
			\$3,450,181			
Administration	2019	Private/Public partnership Citizen building rehab (Sidewalk & misc.)	\$207,000			Multi-Year
Administration	2019	ADA sidewalks	\$50,000			Multi-Year
Airport	2019	Seal Asphalt Runway (FAA 90/10)	\$40,000			Multi-Year
Airport	2019	Fuel Farm upgrade	\$110,000			Multi-Year
Civic Building	2019	2nd-floor-restrooms-&Concession-stand-remodeling-Not-enough-money	\$0			Multi-Year
Civic Building	2019	Replace steam lines & HVAC updates	\$25,000			Multi-Year
Civic Building	2019	ADA Improvements (Water, Police, Fire reception windows)	\$100,000			Multi-Year
Civic Building	2019	Acoustical absorption material for main arena	\$175,000			Multi-Year
Engineering	2019	Hazardous Sidewalk Program	\$100,000			Multi-Year
Engineering	2019	CCLIP Program (US-50 from Prairie to Elm St.)	\$300,000			Multi-Year
Engineering	2019	Street Rehabilitation	\$500,000			Multi-Year
Engineering	2019	Miscellaneous Street Repairs				Multi-Year
Engineering	2019	Miscellaneous Storm water Repairs	\$100,000			Multi-Year

<u>Department</u>	<u>Year</u>	<u>Description</u>	<u>Amount</u>	<u>Pmt per Year</u>	<u>Years to</u>	<u>Funding Source</u>
Engineering	2019	Sidewalk Improv. (Industrial Rd. from Walmart S. entrance to Aldi's)	\$28,000			Multi-Year
Engineering	2019	Industrial Ave. (Add a Payment Lane, Walmart N. entrance to Aldi entrance)	\$200,000			Multi-Year
Engineering	2019	Prairie St. Viaduct repair/rehabilitation Project (cost 50/50 with Lyco)	\$200,000			Multi-Year/Fed
Police	2019	Outdoor-warming-siren-\$41,000				Multi-Year
Street	2019	Slurry Seal	\$200,000			Multi-Year
			\$2,335,000			

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Revenue Detail and Expenditure Summary

LIBRARY FUND

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$14,329	\$0	\$0	\$0
REVENUE				
Ad Valorem Property Tax	\$717,976	\$723,040	\$747,322	\$780,144
Back Tax Collection	\$24,880	\$13,881	\$15,000	\$15,000
Motor Vehicle Tax	\$78,937	\$90,114	\$83,884	\$88,632
Recreational Vehicle Tax	\$700	\$502	\$710	\$788
AdValorem Tax Reduction	(\$7,683)	(\$8,971)	(\$9,500)	(\$9,500)
General Fund Contribution				
TOTAL RECEIPTS	\$814,810	\$818,566	\$837,416	\$875,064
EXPENDITURES				
Insurance Refund				
Misc Projects				
Additional money due to state funding				
Appropriation	\$829,139	\$818,566	\$837,416	\$875,064
TOTAL EXPENDITURES	\$829,139	\$818,566	\$837,416	\$875,064
Ending Cash Balance	\$0	\$0	\$0	\$0

Ad Valorem Tax in 2016

Ad Valorem Tax in 2017

Ad Valorem Tax in 2018

Ad Valorem Tax in 2019

Change to 5 mils in 2016

5 year Budget 2019

Revenue Detail and Expenditure Summary

CONVENTION & TOURISM FUND				
	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$290,643	\$289,495	\$299,557	\$239,818
REVENUE				
Transient Guest Tax	\$504,410	\$551,220	\$551,220	\$551,220
Interest on Investment	\$692	\$1,593	\$1,593	\$1,500
Fence Rental			\$7,000	\$7,000
Misc				
TOTAL RECEIPTS	\$505,102	\$552,812	\$559,812	\$559,720
EXPENDITURES				
CVB Appropriation	\$358,750	\$358,750	\$358,750	\$360,000
Trusler Sports Complex	\$0	\$0	\$0	\$0
City cost associated with events			\$25,000	\$30,000
Mobile App				
Arrivalist - CVB			\$7,500	
Red Rock's Appropriation	\$7,500	\$10,000	\$7,500	\$7,500
ESU Welch Stadium	\$50,000	\$50,000	\$50,000	\$50,000
Main Street Historical District				
Breckinridge Hotel				\$35,000
Emporia Main Street		\$44,000	\$44,000	\$50,000
Emporia Arts Council Bldg Campaign				
Emporia Arts Council Support	\$10,000	\$10,000	\$10,000	\$10,000
Emporia Granada	\$10,000	\$10,000	\$20,000	\$20,000
Event Appropriations	\$0	\$0		
Symphony in the Flint Hills	\$10,000			\$10,000
Dirty Kanza	\$20,000	\$25,000	\$25,000	\$25,000
GBO	\$25,000	\$25,000	\$25,000	\$25,000
Junior World Event	\$5,000		\$10,000	\$15,000
Municipal Band Appropriation	\$10,000	\$10,000	\$10,000	
Municipal Band Capital Purchase				
National Teacher's Hall of Fame				
Historical Society Building Imp				
Miscellaneous			\$26,801	
Special Projects		\$0	\$0	
TOTAL EXPENDITURES	\$506,250	\$542,750	\$619,551	\$637,500
Ending Cash Balance	\$289,495	\$299,557	\$239,818	\$162,038
Transient Guest Tax Receipts				
	2014	2015	2016	2017
1ST QUARTER-JANUARY	\$107,721.45	\$116,354.07	\$107,033.38	\$143,742.00
2ND QUARTER-APRIL	\$74,760.74	\$124,894.85	\$106,085.15	\$104,627.80
3RD QUARTER-JULY	\$108,008.95	\$181,655.47	\$141,336.47	\$143,242.09
4TH QUARTER-OCTOBER	\$103,012.54	\$153,141.85	\$149,955.27	\$159,608.07
TOTAL	\$393,503.68	\$576,046.24	\$504,410.27	\$551,219.96
		\$68,000 in late prmts	\$21,878 in late prmts	\$18,913 in late prmts

Increased bed tax to 7% in January 2017

Move Band allocation to Special Park

CVB requested alloaction is \$360,000

Moved Mainstreet equipment to Ind Dev Sales Tax \$40,000

Increased Mainstreet allocation up \$6,000 to \$50,000

Added \$7500 for Arrivalist purchase

5 year Budget**2019****Revenue Detail and Expenditure Summary****INDUSTRIAL FUND**

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$35,967	\$36,032	\$37,558	\$37,897
REVENUE				
Ad Valorem Property Tax	\$1,007	\$1,147	\$1,000	\$1,000
Back Tax Collections	\$42	\$23	\$21	\$21
Motor Vehicle Tax	\$137	\$128	\$117	\$119
Ad Valorem Tax Reduction	(\$11)	(\$14)	(\$16)	(\$16)
Interest on Investment	\$114	\$291	\$400	\$400
Miscellaneous				
TOTAL RECEIPTS	\$1,289	\$1,575	\$1,522	\$1,524
EXPENDITURES				
Industrial Promotion				
Dues & Subscriptions				
Travel Expense & Miscellaneous	\$1,178	\$0	\$1,183	\$1,185
RDA Appropriation				
Contractual Services	\$46	\$49	\$0	\$0
Special Projects and Reserve Funds			\$0	
TOTAL EXPENDITURES	\$1,224	\$49	\$1,183	\$1,185
Ending Cash Balance	\$36,032	\$37,558	\$37,897	\$38,236

5 year Budget**2019**

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Revenue Detail and Expenditure Summary**Industrial Development Sales Tax**

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	Proposed Budget 2019
Beginning Cash Balance	\$574,164	\$225,881	\$211,359	\$381,630
Revenue:				
Sales Tax Receipts	\$958,947	\$900,000	\$900,000	\$900,000
Interest Income	\$825	\$4,003	\$8,000	\$8,000
REG Repayment	\$40,200	\$40,200	\$40,200	
Kansas Gas Rebate - REG	\$72,827			
RDA returned money		\$18,508	\$39,265	
Total Revenue	\$1,072,799	\$962,711	\$987,465	\$908,000
Expense:				
Appropriation to the RDA	\$338,000	\$338,000	\$308,000	\$325,000
Trf to TIF Fund				
Special Projects				
Emporia Enterprises	\$25,000	\$25,000	\$25,000	\$35,000
Miscellaneous	\$12,456	\$16,958	\$12,458	\$0
Bond Council				
Detroit Diesel Drainage	\$63,850			
Land Purchase for Industry	\$175,000	\$175,000	\$175,000	\$175,000
Warren Way	\$534,500			
Underground Conduit Valu-net				
Transfer to Project	\$0	\$150,000	\$24,460	
Birch Parking Lot		\$0		
Equipment for Fab Lab				\$40,000
Water Tower Pmt				\$350,000
Gas Line Bond Pmt	\$86,936	\$86,936	\$86,936	
Land Purchase Bond Pmt	\$185,339	\$185,339	\$185,339	
Total Expenses	\$1,421,082	\$977,234	\$817,194	\$925,000
Ending Cash Balance	\$225,881	\$211,359	\$381,630	\$364,630

Balance of Land purchase account as of 2018 is \$525,000

Added \$40,000 for Mainstreet Equipment

Added \$350,000 for water tower bond payment (Land & Gas payments pay off in 2018)

Emporia Enterprise increased to \$35,000

RDA increased to \$325,000

5 year Budget

2019

Revenue Detail and Expenditure Summary

SPECIAL ALCOHOL FUND

	2016 Actual	2017 Actual	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$42,985	\$75,670	\$89,549	\$83,949
REVENUE				
Private Club Liquor Tax	\$91,639	\$93,595	\$94,000	\$94,000
Interest on Investment	\$196	\$684	\$800	\$800
TOTAL RECEIPTS	\$91,834	\$94,279	\$94,800	\$94,800
EXPENDITURES				
Appropriations	\$59,150	\$80,400	\$100,400	\$86,900
Other Charges				
Special Projects				
TOTAL EXPENDITURES	\$59,150	\$80,400	\$100,400	\$86,900
Ending Cash Balance	\$75,670	\$89,549	\$83,949	\$91,849

Appropriations	Received in 2017	Received in 2018	Requested for 2019	Approved for 2019
Cross Winds	\$20,000	\$20,000	\$20,000	\$20,000
Corner House	\$55,000	\$75,000	\$75,000	\$55,000
Emporia State University	\$5,400	\$5,400	\$5,400	\$5,400
ESU - Orientation			\$6,500	\$6,500
USD #253				
Total	\$80,400	\$100,400	\$106,900	\$86,900

Receipts	2015	2016	2017	2018
1ST QUARTER - MARCH	\$21,666.30	\$20,092.22	\$24,673.40	\$20,419.16
2ND QUARTER - JUNE	\$19,528.53	\$23,366.16	\$22,036.20	\$26,757.14
3RD QUARTER - SEPTEMBER	\$25,240.87	\$24,491.77	\$22,549.91	
4TH QUARTER - DECEMBER	\$22,600.91	\$23,688.74	\$24,335.37	
TOTAL	\$89,036.61	\$91,638.89	\$93,594.88	\$47,176.30

In 2015 the ESU appropriation was paid from General Fund. The 2016 request has been moved back into Special Alcohol fund.

Added new appropriation to ESU \$6500

5 year Budget**2019****Revenue Detail and Expenditure Summary****SPECIAL PARKS & RECREATION**

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$274,112	\$152,526	\$224,705	\$44,905
REVENUE				
Private Club Liquor Tax	\$91,639	\$93,595	\$94,000	\$94,000
Donations & Grants	\$0	\$0	\$0	\$0
Lake Kahola Proceeds	\$0	\$0	\$0	\$0
Trf from projects	\$0	\$2,112	\$0	\$0
Interest on Investment	\$489	\$1,462	\$1,200	\$450
TOTAL RECEIPTS	\$92,128	\$97,170	\$95,200	\$94,450
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Vacancy Rate	\$0	\$0	\$0	\$0
Maintenance & Repair	\$0	\$0	\$0	\$0
Commodities	\$300	\$0	\$0	\$0
Municipal Band Allocation				\$10,000
Capital Outlay	\$138,414	\$24,990	\$275,000	\$65,000
Contractual Services	\$0	\$0	\$0	\$0
Transfer to Project Accounts	\$75,000	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$213,714	\$24,990	\$275,000	\$75,000
Ending Cash Balance	\$152,526	\$224,705	\$44,905	\$64,355
Receipts				
	2015	2016	2017	2018
1ST QUARTER - MARCH	\$21,666	\$20,092	\$24,673	\$20,419
2ND QUARTER - JUNE	\$19,529	\$23,366	\$22,036	\$26,757
3RD QUARTER - SEPTEMBER	\$25,241	\$24,492	\$22,550	
4TH QUARTER - DECEMBER	\$22,601	\$23,689	\$24,335	
TOTAL	\$89,037	\$91,639	\$93,595	\$47,176

Added \$10,000 for Municipal Band allocation

<u>Department</u>	<u>Year</u>	<u>Description</u>	<u>Amount</u>	<u>Pmt per Year</u>	<u>Years to</u>	<u>Funding Source</u>
Park	2018	6ft Rotary Mower	not buying			
	2018	Las Caieta Park Play ground	\$124,113			Special Park
	2018	Jones Park Playground	\$196,304			Bonds
	2018	Peter Pan Park Playground	\$179,583			Bonds
	2018	Peter Pan Park Playground	\$39,217			Kahola
	2018	Peter Pan Park Splash pad	\$113,000			Kahola
	2018	Peter Pan Park Splash pad	\$125,000			Grant
	2018	Peter Pan Park Splash pad	\$275,000			Special Park
Park	2019	11ft Rotary Mower	\$65,000			Special Park

5 year Budget 2019

Revenue Detail and Expenditure Summary

SPECIAL STREET FUND

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$424,610	\$451,213	\$486,369	\$369,448
REVENUE				
Gasoline Tax	\$652,902	\$659,478	\$654,180	\$654,180
Special City-County Tax	\$77,314	\$78,948	\$74,480	\$78,975
Damages- Storm	\$22,983	\$1,318	\$5,000	\$0
Interest on Investment	\$1,588	\$4,139	\$5,000	\$5,000
Transfer of Funds		\$34	\$0	\$0
Sale of Salvage	\$15	\$1,818	\$3,400	\$0
Miscellaneous	\$109	\$0	\$0	\$0
TOTAL RECEIPTS	\$754,911	\$745,734	\$742,060	\$738,155
EXPENDITURES				
Personnel Services	\$412,062	\$381,980	\$438,775	\$452,733
Vacancy	\$0	\$0	(\$12,431)	(\$12,834)
Maintenance & Repair	\$50,932	\$121,454	\$109,610	\$89,700
Commodities	\$101,334	\$100,453	\$116,450	\$116,880
Other Charges	\$26,744	\$28,107	\$33,650	\$34,300
Capital Outlay	\$74,987	\$19,652	\$93,002	\$65,000
Debt Redemption	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Utilities	\$22,643	\$22,486	\$29,300	\$29,580
Communications	\$1,693	\$1,028	\$2,225	\$2,250
Training & Travel	\$2,282	\$1,699	\$4,100	\$4,100
Contractual Services	\$44,766	\$26,671	\$44,300	\$44,300
Administrative Fees	\$0	\$0	\$0	\$0
Audit Adjustments	(\$9,134)	\$7,047		
TOTAL EXPENDITURES	\$728,308	\$710,577	\$858,981	\$826,009
Net Change in Cash	\$26,500	\$35,157	(\$116,921)	(\$87,854)
Ending Cash Balance	\$451,213	\$486,369	\$369,448	\$281,594
Receipts				
	2015	2016	2017	2018
1st Quarter - Jan Payment	\$161,062	\$161,495	\$166,388	\$169,275
2nd Quarter - April Payment	\$155,916	\$154,575	\$154,534	\$156,526
3rd Quarter - July Payment	\$160,255	\$161,454	\$165,953	\$171,880
4th Quarter - Oct Payment	\$170,993	\$175,378	\$172,603	
Total	\$648,226	\$652,902	\$659,478	\$497,681

Alllocating \$4,600 for 4 years to fund 27th pay period in 2021
Includes \$30,000 for storm water cleaning per year

Department	Year	Description	Amount	Pmt. per Year	Years to	Funding Source
Public Works	2018	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$5,000			Street Fund
Special Street	2018	One Dump Truck bed replacements with stainless steel	\$40,000			Street Fund
Special Street	2018	Replace Skid Steer Loader and Attachments	\$48,002			Street Fund
			\$93,002			
Special Street	2019	1 ton pickup with a dump bed- Replacement 2003	\$55,000			Street Fund
Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$10,000			Street Fund
			\$65,000			

5 year Budget

2019

Revenue Detail and Expenditure Summary

DRUG FORFEITURES

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$81	\$23,414	\$71,094	\$43,274
REVENUE				
Receipts from Drug Forfeitures	\$13,277	\$77,625	\$7,500	\$5,000
Interest on Investment	\$52	\$473	\$400	\$400
Miscellaneous	\$10,000	\$0	\$0	\$0
Transfer of Funds				
Audit Adjustment				
TOTAL RECEIPTS	\$23,329	\$78,098	\$7,900	\$5,400
EXPENDITURES				
Commodities	\$0	\$11,774	\$35,720	\$33,700
Capital Outlay		\$18,449		
Communications		\$196		
Transfer of Funds				
Other Contractual				
Travel & Training				
Maintenance & Repair	-\$5			
TOTAL EXPENDITURES	-\$5	\$30,418	\$35,720	\$33,700
Ending Cash Balance	\$23,414	\$71,094	\$43,274	\$14,974

City of Emporia, Kansas
5 year Budget

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Revenue Detail and Expenditure Summary
BOND & INTEREST FUND

	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
Beginning Cash Balance	\$471,328	\$277,343	\$433,647	\$254,844
REVENUE				
Ad Valorem Property Tax	\$2,223,094	\$1,842,011	\$1,556,620	\$1,600,000
Back Tax Collection	\$91,721	\$47,436	\$40,000	\$40,000
Special Assessments	\$212,752	\$178,430	\$194,932	\$109,971
Motor Vehicle Tax	\$310,055	\$279,865	\$213,760	\$184,612
Recreational Vehicles	\$2,743	\$2,427	\$1,809	\$1,640
Ad Valorem Tax Reduction	-\$23,608	-\$22,860	-\$20,000	-\$20,000
Interest on Investment	\$2,907	\$6,373	\$7,000	\$7,000
Recreation Center - Pool renovation	\$23,500	\$23,500	\$23,500	\$23,500
Recreation Center - Office/Locker Ren	\$22,642	\$22,642	\$22,642	\$22,642
Recreation Center - Ball Diamond	\$50,200	\$49,000	\$47,800	\$46,600
Recreation Center - Fitness Room	\$61,140	\$61,020	\$62,060	\$48,560
Industrial Land Payment - Ind Sales Ta	\$185,339	\$185,339	\$185,339	
Gas Line Payment - Ind Sales Tax	\$86,936	\$86,936	\$86,936	
Hanger Payment - General Fund	\$49,027	\$49,027	\$0	
Sales of Bonds	\$2,034,362			
Miscellaneous	\$40	\$6,158	\$62	
Transfer of Funds from Project Accour	\$91,323	\$84,081		
TOTAL RECEIPTS	\$5,424,171	\$2,901,385	\$2,422,460	\$2,064,525
EXPENDITURES				
Principal	\$3,175,000	\$2,465,000	\$2,270,000	\$1,910,000
Interest Coupons	\$408,794	\$280,081	\$331,263	\$241,621
Issuance costs	\$2,034,362			
TOTAL EXPENDITURES	\$5,618,156	\$2,745,081	\$2,601,263	\$2,151,621
Ending Cash Balance	\$277,343	\$433,647	\$254,844	\$167,748
Delinquency Computation (Add this amo	\$66,693	\$55,260	\$46,699	\$48,000
	\$2,289,786	\$1,897,271	\$1,603,319	\$1,648,000
Mil Levy	15.472	12.730	10.405	10.245
Change in Mil Levy	-2.373	-2.742	-2.325	-0.160
Ad Valorem Tax in 2016				
Ad Valorem Tax in 2017				
Ad Valorem Tax in 2018				
Ad Valorem Tax in 2019				

2018 added \$779,632 pmt from sewer fund
2019 added \$304,581 pmt from sewer fund

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
EMS	2018	Ambulance Purchase (A5)	\$250,000		5	Mil Levy
Park	2018	Play Grounds	\$500,000		10	Mil Levy
Airport	2018	Fuel Truck	\$155,655		10	Mil Levy
Street	2018	Rubber Tire Loader	\$132,975		10	Mil Levy
Park	2018	Peter Pan-Infrastructure-Replacement- Restrooms,-Parking,-sidewalk- \$1,000,000	\$1,038,630		10	Mil Levy
EMS	2019	Ambulance (A6)	\$262,500	\$59,212	5	Mil Levy
Engineering	2019	Replace 30th Ave	\$850,000	\$75,444	15	Mil Levy
Engineering	2019	Engineering Design/Utility Relocation/ROW for Becker Storm Water Project	\$250,000	\$22,191	15	Mil Levy
Golf Course	2019	Renovation for Runway expansion	\$1,500,000	\$133,152	15	Mil Levy
			\$2,862,500	\$289,999		

5 year Budget

2019

Revenue Detail and Expenditure Summary

Cash Basis

WATERWORKS FUND

	2014 (Actual)	2015 (Actual)	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
BEGINNING CASH	\$1,200,091	\$1,287,464	\$2,274,061	\$2,373,602	\$1,684,659	\$1,127,106
REVENUE						
Sale of Water	\$4,779,195	\$5,050,568	\$4,480,250	\$4,453,592	\$5,175,000	\$5,803,208
Service Charge	\$43,796	\$85,095	\$117,452	\$130,042	\$110,000	\$110,000
Penalties	\$41,633	\$83,884	\$81,182	\$82,144	\$80,000	\$80,000
Sale of Salvage	\$831	\$1,311	\$132	\$1,834	\$16,903	\$0
Reimbursed Expense	\$875	\$3,575	\$2,776	\$300	\$750	\$750
Interest on Investment	\$1,188	\$1,882	\$9,332	\$19,217	\$20,000	\$20,000
Sale of Bonds	\$0	\$0	\$2,785,524	\$0	\$5,555,000	\$0
Trf from Health Ins Fund - Premium	\$0	\$0	\$0	\$0	\$0	\$0
Trf from project fund		\$366,734	\$0	\$0	\$0	\$350,000
Non Operating Revenue	\$0	\$0	(\$282,762)	\$0	(\$261,434)	\$0
Miscellaneous	\$3,203	\$5,068	\$6,863	\$10,270	\$3,350	\$3,350
TOTAL RECEIPTS	\$4,870,721	\$5,598,117	\$7,200,749	\$4,697,398	\$10,699,569	\$6,367,308
EXPENDITURES						
Personnel Services	\$634,246	\$650,755	\$588,407	\$672,817	\$762,675	\$799,790
Vacancy	\$0	\$0	\$0	\$0	(\$26,444)	(\$22,433)
Maintenance & Repair	\$329,417	\$354,944	\$349,060	\$606,741	\$553,000	\$594,500
Commodities	\$470,871	\$415,613	\$532,606	\$652,914	\$698,844	\$692,766
Other Charges	\$121,558	\$167,925	\$125,860	\$178,216	\$183,990	\$185,333
Capital Outlay	\$197,579	\$327,558	\$221,878	\$187,311	\$220,000	\$477,500
Debt Payment	\$1,298,826	\$751,355	\$1,029,925	\$1,273,704	\$1,334,424	\$1,865,168
Stock	\$66,856	\$16,653	\$7,132	(\$2,382)	\$5,000	\$5,000
Transfer to Project Account	\$0	\$0	\$2,262,628	\$0	\$5,595,000	\$0
Utilities	\$456,708	\$471,698	\$456,446	\$422,259	\$486,250	\$491,350
Communications	\$38,714	\$28,141	\$28,475	\$34,362	\$38,450	\$38,475
Travel & Training	\$7,229	\$6,614	\$10,791	\$18,398	\$10,450	\$14,450
Contractual Services	\$502,140	\$320,296	\$339,687	\$593,126	\$483,433	\$517,033
Administrative Fee 17%	\$779,773	\$875,020	\$798,238	\$793,715	\$912,050	\$1,018,845
Change in Liabilities	(\$120,569)	\$224,948	\$350,074	(\$44,840)		
TOTAL EXPENDITURES	\$4,783,348	\$4,611,520	\$7,101,208	\$5,386,341	\$11,257,122	\$6,677,777
NET CHANGE IN CASH	\$87,373	\$986,597	\$99,541	(\$688,943)	(\$557,553)	(\$310,469)
ENDING CASH	\$1,287,464	\$2,274,061	\$2,373,602	\$1,684,659	\$1,127,106	\$816,637
Principal Bond Payments	(\$1,115,000)	(\$555,000)	(\$760,000)	(\$947,000)	(\$1,015,000)	(\$1,350,000)
Depreciation	\$939,943	\$919,660	\$880,511	\$881,142	\$1,096,760	\$1,096,760
Capitalized Assets	(\$69,930)	(\$955,987)	\$1,638,106	(\$3,219,759)	(\$220,000)	(\$477,500)
Liabilities						
ADJUSTMENTS	(\$244,988)	(\$591,327)	\$1,758,617	(\$3,285,617)	(\$138,240)	(\$730,740)
Base for reserve calculation	\$4,585,769	\$4,283,962	\$4,616,702	\$5,199,030	\$5,442,122	\$6,200,277
20% reserve amount	\$917,154	\$856,792	\$923,340	\$1,039,806	\$1,088,424	\$1,240,055
Amount over 20% reserve	\$370,310	\$1,417,268	\$1,450,261	\$644,853	\$38,682	(\$423,418)
Percent	28.08%	53.08%	51.41%	32.40%	20.71%	13.17%
Personnel services includes a 2.5% merit pay increase					15%	8.0%
Allocating \$10,000 for 4 years to fund 27th pay period in 2021				Base	7.53	8.66
Admin fee at 17%				Consumption	14.45	17.95
\$8,333 in 2018 for zoning plan split with county				Total	21.98	27.30
\$18,333 in 2019 for zoning plan split with county				Difference	3.30	2.02
With \$350,000 from Industrial Dev sales Tax				per 1,000 gal	2.89	3.59

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
Water Plant	2018	Replace lime slakers	\$600,000	\$49,144.91	15	Water Fund
Water Distribution	2018	Water Transfer line	\$355,000	\$29,077.41	15	Water Fund
Water Distribution	2018	Water Main 12th Ave Prairie to Grand	\$550,000	\$45,049.50	15	Water Fund
Water Distribution	2018	Water Main under 135 - Graphic Arts Road	\$250,000	\$20,477.05	15	Water Fund
Water Distribution	2018	Water Main - Tyson	\$500,000	\$40,954.10	15	Water Fund
Water Plant	2018	Water Main - Kansas Ave	\$1,300,000	\$106,480.65	15	Water Fund
Water Plant	2018	Water Tower	\$2,000,000	\$163,816.38	15	Water Fund
			\$5,555,000	\$455,000		
Public Works	2018	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$5,000			Water Fund
Water Distribution	2018	Tyson 10" Water Line Relocation	\$75,000			Water Fund
Water Plant	2018	Rehab-Up-flow-basin-equipment-\$36,000	\$0			Water Fund
Water Plant	2018	Rebuild Both back wash pumps	\$45,000			Water Fund
Water Plant	2018	Variable frequency drive for high service pump station	\$40,000			Water Fund
Water Plant	2018	Rebuild #4 Raw Water Pump	\$45,000			Water Fund
Water Plant	2018	Asbestos/Piping Removal-\$35,000	\$0			Water Fund
			\$210,000			
Water Plant	2019	Presedimentation Basin Construction	\$1,900,000	\$169,849	15	Water Fund
Engineering	2019	Watermain project (9th Ave from Elm to Lawrence & Elm from 6th to N.R.H.)	\$850,000	\$76,648	15	Water Fund
			\$2,750,000	\$246,497		
Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500			Water Fund
Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$25,000			Water Fund
Water Distribution	2019	10" water main from Merchant to Commercial on 6th (Citizen building rehab)	\$155,000			Water Fund
Water Plant	2019	Repair/replace roofs on Operations & Chemical Feed Buildings	\$100,000			Water Fund
Water Plant	2019	Rehab or Replace 1994 Building Service Pump Station	\$60,000			Water Fund
Water Plant	2019	SCADA Control Upgrades	\$75,000			Water Fund
Water Plant	2019	Clarifier Upgrade to improve performance	\$50,000			Water Fund
			\$477,500			

5 year Budget**2019****Revenue Detail and Expenditure Summary**

Cash Basis

WASTE WATER FUND

	2014 (Actual)	2015 (Actual)	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
BEGINNING CASH	\$3,111,675	\$3,098,948	\$2,392,660	\$863,839	\$1,316,168	\$2,619,763
REVENUE						
Sales/Charges	\$3,427,421	\$3,591,479	\$3,593,807	\$3,895,849	\$4,285,434	\$4,713,977
Extra Strength Surcharge	\$26,263	\$48,589	\$48,709	\$82,204	\$68,440	\$68,440
Interest on Investment	\$2,236	\$2,418	\$6,886	\$11,933	\$20,000	\$20,000
Sale of Bonds					\$850,000	
Transfer from Multi Year	\$0	\$0			\$0	\$0
Transfer from project fund					\$0	\$0
Non Operating					(\$37,727)	
Miscellaneous	\$6,321	\$2,347	\$7,096	\$7,997	\$2,000	\$2,000
TOTAL RECEIPTS	\$3,462,241	\$3,644,833	\$3,656,498	\$3,997,984	\$5,188,146	\$4,804,417
EXPENDITURES						
Personnel Services	\$664,635	\$688,761	\$676,552	\$694,578	\$789,033	\$821,457
Vacancy	\$0	\$0	(\$8,168)	\$0	(\$21,393)	(\$21,338)
Maintenance & Repair	\$287,824	\$236,422	\$243,827	\$253,960	\$347,500	\$294,000
Commodities	\$68,277	\$71,935	\$59,115	\$66,712	\$79,150	\$91,500
Other Charges	\$83,612	\$88,812	\$103,053	\$123,455	\$127,400	\$125,100
Capital Outlay	\$457,851	\$518,352	\$868,857	\$3,158	\$190,000	\$107,500
Debt Payment	\$805,186	\$931,010	\$933,410	\$954,899	\$166,529	\$2,452,108
Transfer to Project fund	\$0	\$339,959	\$1,000,000	\$0	\$850,000	\$0
Utilities	\$433,681	\$405,846	\$439,447	\$567,285	\$484,000	\$503,500
Communications	\$24,508	\$28,050	\$23,491	\$23,639	\$27,350	\$28,350
Travel & Training	\$3,256	\$1,158	\$3,884	\$1,514	\$7,100	\$6,100
Contractual Services	\$86,565	\$155,405	\$121,281	\$240,568	\$227,883	\$252,883
Administrative Fee 17%	\$565,734	\$608,379	\$615,651	\$610,000	\$610,000	\$610,000
Change in Liabilities	(\$6,161)	\$277,032	\$104,919	\$5,886		
TOTAL EXPENDITURES	\$3,474,968	\$4,351,121	\$5,185,319	\$3,545,654	\$3,884,552	\$5,271,160
NET CHANGE IN CASH	(\$12,727)	(\$706,288)	(\$1,528,822)	\$452,330	\$1,303,595	(\$466,742)
ENDING CASH	\$3,098,948	\$2,392,660	\$863,839	\$1,316,168	\$2,619,763	\$2,153,021

Depreciation	\$1,000,551	\$966,133	\$1,039,703	\$1,012,856	\$1,045,300	\$1,420,300
Principal Bond Payments	(\$690,000)	(\$745,000)	(\$770,000)	(\$795,000)	(\$145,000)	(\$1,783,608)
Capitalized Assets	(\$813,132)	(\$4,488,155)	\$0	(\$369,302)	(\$170,000)	(\$107,500)
Change in Liabilities						
ADJUSTMENTS	(\$502,581)	(\$4,267,022)	\$269,703	(\$151,446)	\$730,300	(\$470,808)

Base for reserve calculation	\$3,017,117	\$3,832,769	\$4,316,462	\$3,542,496	\$2,844,552	\$5,163,660
20% Cash Reserve amount	\$603,423	\$766,554	\$863,292	\$708,499	\$568,910	\$1,032,732
Amount over 20% Cash Reserve	\$2,495,525	\$1,626,107	\$546	\$607,669	\$2,050,853	\$1,120,289
Percentage	102.71%	62.43%	20.01%	37.15%	92.10%	41.70%

Personnel services includes a 2.5% merit pay increase

Allocating \$10,000 for 4 years to fund 27th pay period in 2021	Base	15.12	16.63	18.30
Admin fee is set at \$610,000	Consumption	14.70	16.17	17.79
B&I to make 2019 Bond Pmt for 2011 loan \$304,581	Total	29.82	32.80	36.08
B&I to make 2018 Bond Pmt for 2011 & 2012 loans \$779,632	Difference		2.98	3.28
\$8,333 in 2018 for zoning plan split with county				
\$18,333 in 2019 for zoning plan split with county	per 1,000 gal	2.94	3.23	3.56

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
Sewer Maintenance	2018	Sewer Maintenance Rehabilitation	\$735,000		20	
Sewer Maintenance	2018	Lift Station #9	\$850,000		KDHE Loan	Waste Water Fund
			\$1,585,000	\$72,200	15	Waste Water Fund
Sewer Maintenance	2018	Replace Lift Station #10 and 12	\$120,000			
Sewer Maintenance	2018	Replace Lift Station #13	\$70,000			Waste Water Fund
			\$190,000			Waste Water Fund
Waste Water Plant	2019	Amount over the loan amount	\$600,000			
				\$44,831	20	Waste Water Fund
Sewer Maintenance	2019	Replace Transfer Station lift station	\$70,000			
Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500			Waste Water Fund
Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$25,000			Waste Water Fund
			\$107,500			Waste Water Fund

5 year Budget**2019****Revenue Detail and Expenditure Summary**

Cash Basis

SOLID WASTE DISPOSAL FUND

	2014 (Actual)	2015 (Actual)	2016 (Actual)	2017 (Actual)	Budget 2018	Proposed Budget 2019
BEGINNING CASH	\$2,476,129	\$2,041,821	\$1,922,357	\$2,146,461	\$2,264,055	\$2,037,514
REVENUE						
Refuse Collection Fees	\$2,773,515	\$2,817,763	\$2,760,662	\$2,748,319	\$2,800,000	\$2,940,000
County Contract	\$0	\$0	\$0	\$0	\$0	\$0
Loss on Sale of Assets	(\$60,004)	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$1,772	\$1,911	\$8,832	\$22,151	\$28,000	\$28,000
Trf from Health Ins - Premiums		\$0	\$0	\$0	\$0	\$0
Resale of Recyclables	\$214,317	\$150,850	\$118,056	\$188,352	\$130,000	\$130,000
Box Container Fees	\$873,299	\$1,086,331	\$1,073,708	\$1,271,030	\$1,398,133	\$1,398,133
Curb side recycling	\$0	\$0	\$0	\$0	\$0	\$0
Landfill Fees	\$325,768	\$353,098	\$367,838	\$357,145	\$389,851	\$408,969
Transfers		\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$24,969	\$7,954	\$4,347	\$5,872	\$4,768	\$4,768
TOTAL RECEIPTS	\$4,153,636	\$4,417,907	\$4,333,443	\$4,592,868	\$4,750,751	\$4,909,869
EXPENDITURES						
Personnel Services	\$1,280,783	\$1,415,041	\$1,385,039	\$1,451,154	\$1,603,553	\$1,700,373
Vacancy	\$0	\$0	\$0	\$0	(\$45,699)	(\$48,545)
Maintenance & Repair	\$234,900	\$201,935	\$190,917	\$217,235	\$253,794	\$245,850
Commodities	\$258,353	\$201,030	\$195,163	\$210,932	\$252,270	\$263,135
Other Charges	\$79,770	\$89,809	\$113,724	\$107,942	\$146,488	\$143,833
Capital Outlay	\$1,025,001	\$231,771	\$255,597	\$352,981	\$537,000	\$737,500
Debt Payments	\$0	\$0	\$0	\$0	\$0	\$0
Trf to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$43,543	\$37,468	\$34,581	\$36,037	\$43,150	\$43,300
Communications	\$31,345	\$42,618	\$31,500	\$33,431	\$40,240	\$40,300
Travel & Training	\$3,683	\$3,761	\$4,749	\$950	\$9,500	\$9,500
Contractual Services	\$1,082,224	\$1,148,900	\$1,090,295	\$1,306,026	\$1,357,040	\$1,428,375
Administrative Fee 17%	\$666,561	\$712,873	\$711,742	\$743,656	\$779,957	\$807,007
Change in Liabilities	(\$118,219)	\$452,165	\$96,031	\$14,930		
TOTAL EXPENDITURES	\$4,587,944	\$4,537,371	\$4,109,339	\$4,475,275	\$4,977,293	\$5,370,628
NET CHANGE IN CASH	(\$434,308)	(\$119,464)	\$224,105	\$117,594	(\$226,541)	(\$460,759)
ENDING CASH	\$2,041,821	\$1,922,357	\$2,146,461	\$2,264,055	\$2,037,514	\$1,576,755

Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$387,193	\$434,473	\$437,489	\$342,389	\$435,000	\$435,000
Capitalized Assets	(\$627,369)	(\$607,663)	\$27,044	(\$103,912)	(\$537,000)	(\$737,500)
Change in Liabilities						
ADJUSTMENTS	(\$240,176)	(\$173,190)	\$464,533	\$238,477	(\$102,000)	(\$302,500)
Base for reserve calculation	\$3,562,943	\$4,305,600	\$3,853,742	\$4,122,293	\$4,440,293	\$4,633,128
20% cash reserve amount	\$712,589	\$861,120	\$770,748	\$824,459	\$888,059	\$926,626
Amount over 20% Cash Reserve	\$1,329,232	\$1,061,237	\$1,375,713	\$1,439,597	\$1,149,455	\$650,130
Percentage	57.31%	44.65%	55.70%	54.92%	45.89%	34.03%

Personnel services includes a 2.5% merit pay increase

Allotting \$17,500 for 4 years to fund 27th pay period in 2021

Admin fee at 17%

Reduced tree trimming program to \$25,000 in 19, 20, 21

2019 raise minimum from \$8 to \$10 at landfill

L&R

P&L

10%

5%

Poly cart 14.84

14.84

15.58

Difference

0.74

Landfill

41.95

46.15

48.45

Roll off - CD

57.52

63.27

63.27

Roll off - Tras

87.28

96.01

96.01

Department	Year	Description	Amount	Pmt per Year	Years to	Funding Source
Collections	2018	Automated Refuse Truck Replacement	\$221,000			Solid Waste
Collections	2018	Rear-load Packer Body (ONLY) - replacement	\$65,000			Solid Waste
Public Works	2018	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$30,000			Solid Waste
Recycling Center	2018	Forklift	\$38,000			Solid Waste
Transfer Station	2018	John Deere 710 Backhoe	\$183,000			Solid Waste
			\$537,000			
Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadway sections on the grounds	\$60,000			Solid Waste
Collections	2019	Single cab, 1/2 ton, 2 wheel drive pickup - replacement 1997	\$33,000			Solid Waste
Collections	2019	Rear-load Refuse Truck Replacement	\$190,000			Solid Waste
Collections	2019	Special Trash pick up equipment	\$30,000			Solid Waste
Shop	2019	Replace Mobile Floor Clearing machine - age unknown	\$12,500			Solid Waste
Transfer Station	2019	Track Loader	\$412,000			Solid Waste
			\$737,500			

2019

FUND	BUDGET YEAR TAX REQUIREMENTS	ADD 3.0% FOR DELINQUENT TAXES	TOTAL TAX REQUIREMENT	BUDGET YEAR LEVY	PREVIOUS YEAR MILL LEVY	DIFFERENCE
GENERAL	\$4,267,744.00	\$128,032.32	\$4,395,776.32	27.328	27.168	-0.160
LIBRARY	\$780,143.68	\$23,404.31	\$803,547.99	4.996	4.995	0.000
INDUSTRIAL	\$1,000.00	\$30.00	\$1,030.00	0.006	0.007	0.000
BOND&INTEREST	\$1,600,000.00	\$48,000.00	\$1,648,000.00	10.245	10.405	0.160
TOTAL	\$6,648,887.68	\$199,466.63	\$6,848,354.31	42.575	42.575	0.000
Assessed Valuation		160,854,367.00	Percentage Change of Mill Levy			0.00%
	Prior Year Valuation	\$154,087,067.00				
	Delinquency %	0.0300				