

City of Emporia, Kansas

**2014 Budget**

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**Revenue Detail and Expenditure Summary****GENERAL FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	3,071,622	3,427,839	3,163,722	3,163,722
<b>REVENUE</b>				
Ad Valorem Property Tax	3,025,254	2,636,809	2,788,400	3,148,832
Taxes	9,556,229	9,251,627	9,422,830	9,396,409
Intergovernmental Taxes	577,173	562,710	606,082	593,582
Licenses & Permits	246,100	172,766	141,485	144,485
Charges for Services	2,002,034	2,112,067	1,986,215	1,983,715
Fines & Fees	512,031	553,141	666,043	664,400
Use of Property and Money	130,998	138,993	140,568	133,213
Reimbursements	147,874	115,479	158,065	145,068
Misc. Rev. - Administrative Transfers	2,578,052	2,328,700	2,061,129	2,097,408
Transfer from Solid Waste Fund	0	0	189,845	
Transfer from Health Insurance Fund	184,036	200,000	152,030	0
Operating Revenues	106,128	248,325	154,343	96,300
Nonoperating Revenues	0	0	0	
<b>TOTAL RECEIPTS</b>	<b>19,065,909</b>	<b>18,320,617</b>	<b>18,467,035</b>	<b>18,403,412</b>
<b>EXPENDITURES</b>				
Personnel Services	11,088,095	11,212,312	10,767,555	11,432,348
Merit Pay		0	0	0
Vacancy Rate		0	(297,874)	(316,917)
Maintenance & Repair	638,292	592,554	729,889	693,825
Commodities	1,305,938	1,351,889	1,415,606	1,392,300
Other Charges	285,797	218,063	431,403	459,655
Capital Outlay	258,883	303,018	465,657	345,000
Debt Reduction	69,547	69,152	10,970	
Stock	6,578	-8,865	-2,657	
Transfer to Industrial Development Sales Tax	640,628	606,318	620,124	594,344
Transfer to Multi Year Fund	2,530,092	2,401,821	2,377,803	2,401,821
Transfer to Project accounts	99,690	16,659	135	50,000
Transfer to Library Fund		4,094		
Transfer to Library Employee Benefit fund		389	1,122	
Transfer to B&I for Aquatic Center payment	391,438	403,875	420,375	435,750
Transfer to B&I for Hanger payment	49,027	49,027	49,027	49,027
Utilities	455,943	458,283	445,965	445,965
Communications	92,134	93,132	108,585	110,810
Training and Travel	135,078	125,059	133,394	134,880
Jail Expenses	85,210	60,745	62,500	62,600
Other Contractual	595,739	619,508	727,456	731,231
Excess Carryover	0	0	0	
<b>TOTAL EXPENDITURES</b>	<b>18,728,109</b>	<b>18,577,033</b>	<b>18,467,035</b>	<b>19,022,639</b>
Revenue less expenses	337,800	(256,416)	0	(619,227)
Cash Basis Adjustments/Non-appropriated Balance	18,417	(7,701)	0	0
<b>Ending Cash Balance</b>	<b>3,427,839</b>	<b>3,163,722</b>	<b>3,163,722</b>	<b>2,544,495</b>
Base for Reserve calculation		14,796,315	14,533,914	15,146,697
15% Reserve		2,219,447	2,180,087	2,272,005
Amount over 15% Reserve		944,275	983,635	272,490
Percentage		21.38%	21.77%	16.80%
Advalorm Property Taxes included in the Tax Category	3,025,254	2,636,809	2,788,400	3,148,832
Delinquency Computation	89,274	79,104	83,652	94,465
Amount of 2013 Tax to be Levied	3,114,528	2,715,913	2,872,052	3,243,297

## General Fund Capital Outlay

<u>Year</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>	
2013	EMS	re-mount ambulance	\$125,000	101-0302-400.0504
2013	Police	3 squad cars	\$83,985	101-0201-400.0504
2013	Police	Tasers and Radios	\$32,728	101-0201-400.0503
2013	Police	Docking Station	\$2,344	101-0201-400.0505
2013	IT	UPS for server racks	\$2,025	101-0103-400.0503
2013	Fire	hose & equipment	\$14,975	101-0301-400.0505
2013	Fire	1998 Dodge replaced	\$18,500	101-0301-400.0504
2013	EMS	3 Stryker pro cots	\$43,000	101-0302-400.0505
2013	EMS	Lifepak 15 monitor/defibrillator	\$50,000	101-0302-400.0505
2013	Fire	communications equipment	\$15,500	101-0301-400.0505
2013	EMS	communications equipment	\$15,500	101-0302-400.0505
2013	EMS	1 transport ventilator	\$6,500	101-0302-400.0505
2013	Golf Course	Pond improvements	\$15,000	101-0701-400.0505
2013	Civic Building	Fiber upgrade for phone & internet	\$20,000	101-0901-400.0502
2013	Civic Building	Wink Audio	\$15,500	101-0901-400.0505
2013	Grounds Maintenance	Mower	\$5,100	101-0903-400.0504
			\$465,657	
2014	IT	3 servers	\$22,000	101-0103-400.0505
2014	Police	2 squad cars & 1 supervisor SUV	\$110,000	101-0201-400.0504
2014	Police	firewall	\$3,000	101-0201-400.0505
2014	Police	15 portable radios	\$37,000	101-0201-400.0505
2014	Fire	communication equipment	\$15,500	101-0301-400.0505
2014	Fire	Used 3/4 ton pickup	\$25,000	101-0301-400.0504
2014	EMS	stryker pro XL cot	\$17,000	101-0302-400.0505
2014	EMS	communication equipment	\$15,500	101-0302-400.0505
2014	EMS	Lifepak 15 monitor/defibrillator	\$55,000	101-0302-400.0505
2014	Engineering	autocad update	\$20,000	101-0500-400.0505
2014	Golf Course	72-in rotary mower	\$25,000	101-0701-400.0504
			\$345,000	

Multi Year Fund							8/21/2013
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		2012	2013	2013	2013	2014	
		Actual	Original	Estimated	Budget		
Beginning unencumbered balance		998,904.95	815,692.19	1,090,064		1,215	
REVENUE							
	Sales Tax Proceeds from General Fund	2,401,820.56	2,492,141.00	2,377,803		2,401,821	
	Interest	1,196.15	800.00	1,100		1,100	
	Tax Credits		100,839.00	100,839		37,500	
	ESU payment	11,455.00	90,000.00				
	Accounts Receivable	1,930.32					
Total Revenue		2,416,402.03	2,683,780.00	2,479,741.79		2,440,421.00	
102 0000 500 0801	Fire Station repairs payment	178,915.00		-			
102 0101 400 0502	Market Street Building & renovate			102,500			
102 0101 400 0505	Historical District Application	1,500.00		-			
102 0101 400 0505	Energy Efficient lighting projects					15,650	
102 0101 400 0505	Storm water W 9th, Hwy 50 & S Ave	85,733.41					
102 0101 400 0505	Coronado Water Main	96,162.34					
102 0101 400 0505	Storm Sewer E US Hwy 50			72,076			
102 0101 400 0505	5th & Constituion Parking Lot			-			
102 0101 400 0505	Misc Storm Water Projects			100,000		341,758	
102 0101 400 0505	LED lights in all Mechanic parking Lots-EFT			14,000			
102 0101 400 0505	LED Downtown street parking - EFT			120,000			
102 0101 400 0505	Holiday Drive Protection Plan - Engineering	0.00	50,000.00	45,533			
102 0101 400 0505	Misc water main repairs	0.00	190,000.00	140,000			
102-0103-100-050	IT Office remodel	0.00		75,000			
102 0201 400 0505	Generator for Police Dept/back-up EOC	217,157.28		(20,709)			
102 0301 400 0502	Condensor repair at fire station 2	0.00		25,000			
102-0500-400-0505	Signal Pre-emption receivers	0.00		52,919		80,000	
102 0601 400 0257	Hazardous Sidewalk	77,451.28	100,000.00	100,000		100,000	
102-0601-400.1516	18th & Industrial sidewalk						
102-0601-400.1516	Sidewalk - Hwy 50 East to Peyton	90,222.37		2,124			

Multi Year Fund							8/21/2013
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			2012	2013	2013	2014	
		Actual	Original	Estimated	Budget		
102 0601 400 1516	KLJNK	195,355.58	280,000.00	273,636	250,000		
102 0601 400 1516	Slurry Seal Program	137,470.00	180,000.00	196,421	195,000		
102 0601 400 1516	Street rehab	560,573.64	500,000.00	502,331	500,000		
102-0601-400.1516	Traffic Signals Hwy 50 & Industrial	1,471.32		168,811			
102 0601 400 1516	2013 Pavement Resurfacing - Riley & Overlander	125,780.86	150,000.00	150,000	150,000		
102 0601 400 1516	2013 Pavement Resurfacing - Trusler parking lot		180,000.00	202,004			
102 0601 400 1516	2013 Pavement Resurfacing - Trusler entrance			96,405			
102 0601 400 1516	W 6th From RR to 800 Ft West				200,000		
102-0601-400.1516	Mechanic St Underpass	0.00	160,000.00	233,563			
102-0601-400.1516	Lincoln @ Park Place and 12th & Chestnut	70,446.19					
102-0601-400.1516	Sidewalk - Industrial & 18th	0.00	30,000.00	31,076			
102-0601-400.1516	15th Ave & Graphic Arts Intersection Imp	0.00	35,000.00	-			
102-0601-400.1516	Pavement Marking rehab Sharrow Bike Signs	0.00	50,000.00	68,103			
102-2503-400.0505	Sign Replacement computer Program	11,500.00					
102-0701-400-0505	Enlarge #9 Pond	198,850.17		27,541			
102-0701-400-0505	Pump Station for pond transfer				50,000		
102-0702-400.0502	Repair parking lot at golf shop	85,000.00					
102 0801 400 0505	Hammond Park landscape 18th Merchant	3,039.50					
102 0801 400 0505	Streambank at Peter Pan Park	1,340.00		2,300			
102-0801-400.0505	Irrigation System at Veterans Memorial	0.00	20,000.00	20,000			
102-0801-400.0505	Road Improvements at Soden's Park	38,234.00					
102-0803-400.0505	Filter at JAC	13,000.00					
102-0803-400.0505	Misc Renovations	0.00	100,000.00	78,036			
102-0803-400.0505	Slurry Seal Parking lot			21,964			
102 0806 400 0505	Concession stand siding/roof at zoo	250.00					
102-0806-400.0505	Holding area for hoofed stock	18,000.00					
102-0806-400.0505	Hoofed Stock Shed	0.00	12,000.00	12,000			
102-0806-400.0505	Quarantine Building repairs				15,000		
102-0806-400.0505	Parking lot resurfacing at ZEC	12,007.23					
102-0806-400.0505	Zoo Gate			21,787			
102 0901 400 0502	Air condition Little Theatre	34,993.30					
102 0901 400 0502	Remodel Locker Rooms	6,100.76					

Multi Year Fund		8/21/2013	
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	2012	2013	
	Actual	Estimated	
	Original	Budget	
102 0901 400 0502	Replace 2 portable handicap lifts	9,975.00	
102 0901 400 0502	Overhead door at 622 Mechanic	0.00	2,500
102 0901 400 0502	Replace 18 dimming incandescent lamps	7,071.33	25,000
102 0901 400 0502	New HVAC System & Controls	2,225.00	5,356
102 0901 400 0502	Replace West auditorium air handling unit		18,994
102 0901 400 0502	Tuck pointing & Sandblasting Civic Auditorium	0.00	212,000.00
102 0901 400 0502	Recoat Roof 622 Mechanic	0.00	8,500.00
102 0901 400 0502	Little Theatre Sound and Video System	0.00	11,000.00
102 0901 400 0502	East Side 11 windows	0.00	12,000.00
102 0901 400 0502	Repairs/replace City/County phone system	0.00	7,500
102 0901 400 0502	Civic Windows - EFT		54,358
102 0901 400 0502	Air condition main arena		250,000
102 0902 400 0502	Library Court Yard Bricks	33,500.00	8,197
102 0902 400 0502	VAV boxes for HVAC system	0.00	10,000.00
102 0902 400 0502	Replace HVAC System at Library	0.00	9,000.00
102 0902 400 0502	Ceiling Tile and Grid Work	0.00	4,500.00
102 0902 400 0502	Chiller Drum & HVAC Compressor	0.00	65,000.00
102 0902 400 0502	Energy Efficient Lighting at Library -EFT		
102 1401 400 0505	Taxiway & Runway maintenance	11,917.00	127,081
102-2303-400.0505	Misc water main replacement	0.00	500,000.00
		2,325,242.56	3,568,591
Ending Unencumbered Cash balance		1,090,064	476,182
			1,215
			51,728

**Projects not Funded**

102 0201 400 0505	Safety improvements at firing range	15,000
102 0201 400 0505	Outdoor Warning Siren	25,000
102 0500 400 0505	Quiet zone improvements	2,550,000
102 0601 400 1516	Warren Way extension	822,515
102 0601 400 1516	24th & Lincoln realignment	225,000

							8/21/2013
<b>Multi Year Fund</b>							8/23/13 1:30 PM
<b>2014 Budget</b>							
			2012	2013	2013	2014	
			Actual	Original	Estimated	Budget	
102 0601 400 1516	PPP/Riverside school parking lot						150,000
102 0601 400 1516	PPP/Riverside school to softball fields sidewalk						160,000
102-0801-400.0505	Tennis Courts at Hammond Park						150,000
102-0801-400.0505	Generator hookups						40,000
102-0806-400.0505	Hoofed Stock Shed						25,000
102-0806-400.0505	Replace lights in ZEC						1,100
102-0806-400.0505	Secondary Parking Lot						126,000
102 0901 400 0502	East & West Exterior Door						11,000
102 0901 400 0502	Replace 1000 gal potable hot water holding tank						22,000
102 0901 400 0502	Domestic hot water lines						20,000
102 0901 400 0502	Civic Windows - EFT						54,358

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City of Emporia, Kansas

# 2014 Budget

## Revenue Detail and Expenditure Summary

### LIBRARY FUND

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$21,743.00	\$18,268.00	\$0.00	\$0.00
<b>REVENUE</b>				
Ad Valorem Property Tax	\$551,315.00	\$545,091.00	\$553,946.00	\$563,279.00
Back Tax Collection	\$21,834.00	\$13,024.00	\$12,000.00	\$12,000.00
Motor Vehicle Tax	\$72,986.00	\$73,519.00	\$69,957.00	\$70,409.00
Recreational Vehicle Tax	\$1,023.00	\$641.00	\$1,336.00	\$1,142.00
AdValorem Tax Reduction	\$0.00	-\$4,226.00	-\$4,162.00	-\$4,162.00
General Fund Contribution	\$0.00	\$4,094.00	\$0.00	
<b>TOTAL RECEIPTS</b>	<b>\$647,158.00</b>	<b>\$632,143.00</b>	<b>\$633,077.00</b>	<b>\$642,668.00</b>
<b>EXPENDITURES</b>				
Insurance Refund	(\$124.00)	(\$131.00)		
Misc Projects				
Additional money due to state funding	\$8,760.00	\$0.00		
Appropriation	\$641,997.00	\$650,542.00	\$633,077.00	\$641,171.00
<b>TOTAL EXPENDITURES</b>	<b>\$650,633.00</b>	<b>\$650,411.00</b>	<b>\$633,077.00</b>	<b>\$641,171.00</b>
Ending Cash Balance	\$18,268.00	\$0.00	\$0.00	\$1,497.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$16,898.37
Amount of Tax to be Levied				\$580,177.37

**2014 Budget**

## Revenue Detail and Expenditure Summary

## LIBRARY EMPLOYEE BENEFIT FUND

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$743.00	744.00	0.00	0.00
<b>REVENUE</b>				
Ad Valorem Property Tax	\$53,548.00	50,171.00	50,189.00	51,382.00
Back Tax Collection	\$1,915.00	1,203.00	803.00	803.00
Motor Vehicle Tax	\$6,907.00	6,977.00	6,554.00	6,483.00
AdValorem Tax Reduction		(389.00)	(378.00)	(378.00)
General Fund Contribution		389.00	1,122.00	
<b>TOTAL RECEIPTS</b>	<b>\$62,370.00</b>	<b>58,351.00</b>	<b>58,290.00</b>	<b>58,290.00</b>
<b>EXPENDITURES</b>				
Benefits	\$62,369.00	59,095.00	58,290.00	58,290.00
<b>TOTAL EXPENDITURES</b>	<b>\$62,369.00</b>	<b>59,095.00</b>	<b>58,290.00</b>	<b>58,290.00</b>
Ending Cash Balance	\$744.00	0.00	0.00	0.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				1,541.46
Amount of Tax to be Levied				52,923.46



# 2014 Budget

## Revenue Detail & Expenditure Summary

### CONVENTION & TOURISM FUND

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$91,537	\$35,468	\$42,498	\$117,945
<b>REVENUE</b>				
Transient Guest Tax	\$392,539	\$400,997	\$470,897	\$420,000
Interest on Investment	\$87	\$33	\$50	\$50
Misc	\$25	\$0		
<b>TOTAL RECEIPTS</b>	<b>\$392,651</b>	<b>\$401,030</b>	<b>\$470,947</b>	<b>\$420,050</b>
<b>EXPENDITURES</b>				
CVB Appropriation	\$375,000	\$375,000	\$375,000	\$375,000
Trusler Sports Complex	\$0	\$0	\$15,000	\$0
Mobile App		\$5,000		
Red Rock's Appropriation	\$17,000	\$0		\$5,000
Main Street Historical District	\$0	\$10,000		
Emporia Arts Council Building Campaign	\$4,000	\$4,000		
Emporia Arts Council Support	\$0	\$0	\$5,000	\$5,000
Entrance Signs	\$52,720	\$0		
Municipal Band Appropriation				\$7,500
Municipal Band Capital Purchase				\$7,500
Miscellaneous	\$0	\$0	\$500	\$500
Special Projects	\$0	\$0		\$100,000
<b>TOTAL EXPENDITURES</b>	<b>\$448,720</b>	<b>\$394,000</b>	<b>\$395,500</b>	<b>\$500,500</b>
Ending Cash Balance	\$35,468	\$42,498	\$117,945	\$37,495

Transient Guest Tax Receipts	2010	2011	2012	2013
1ST QUARTER-JANUARY	\$116,192.66	\$78,481.63	\$95,181.19	\$90,257.83
2ND QUARTER-APRIL	\$86,881.21	\$79,779.22	\$76,643.11	\$111,624.74
3RD QUARTER-JULY	\$107,481.20	\$129,183.63	\$110,201.63	\$163,920.59
4TH QUARTER-OCTOBER	\$108,374.21	\$105,094.99	\$118,971.15	\$138,020.60
<b>TOTAL</b>	<b>\$418,929.28</b>	<b>\$392,539.47</b>	<b>\$400,997.08</b>	<b>\$503,823.76</b>
			\$12,000 in late pmts	\$48000 in late pmts

**2014 Budget**

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**Revenue Detail & Expenditure Summary****INDUSTRIAL FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$69,697.00	\$68,965.00	\$36,247.00	\$34,129.00
<b>REVENUE</b>				
Ad Valorem Property Tax	\$988.00	\$960.00	\$999.00	\$1,000.00
Back Tax Collections	\$39.00	\$24.00	\$21.00	\$21.00
Motor Vehicle Tax	\$129.00	\$128.00	\$129.00	\$129.00
Ad Valorem Tax Reduction	\$0.00	-\$7.00	-\$7.00	-\$7.00
Interest on Investment	\$79.00	\$53.00	\$40.00	\$40.00
Miscellaneous				
<b>TOTAL RECEIPTS</b>	<b>\$1,235.00</b>	<b>\$1,158.00</b>	<b>\$1,182.00</b>	<b>\$1,183.00</b>
<b>EXPENDITURES</b>				
Industrial Promotion	\$0.00			
Dues & Subscriptions	\$0.00	\$0.00		
Travel Expense & Miscellaneous	\$1,967.00	\$3,876.00	\$3,300.00	\$3,300.00
RDA Appropriation	\$0.00	\$0.00		
Contractual Services	\$0.00	\$30,000.00		
Special Projects and Reserve Funds		\$0.00		
<b>TOTAL EXPENDITURES</b>	<b>\$1,967.00</b>	<b>\$33,876.00</b>	<b>\$3,300.00</b>	<b>\$3,300.00</b>
Ending Cash Balance	\$68,965.00	\$36,247.00	\$34,129.00	\$32,012.00
Delinquency Computation (Add this amount to Ad Valorem Tax)				\$30
Amount of Tax to be Levied				\$1,030

## 2014 Budget

## Industrial Development Sales Tax

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	2011	2012	2013	2014	2015	2016	2017	2018
	BUDGET (ACTUAL)	BUDGET (ACTUAL)	BUDGET (ESTIMATED)	BUDGET (PROJECTED)	BUDGET (PROJECTED)	BUDGET (PROJECTED)	BUDGET (PROJECTED)	BUDGET (PROJECTED)
<b>Beginning Cash Balance</b>	\$190,028.87	\$312,750.31	\$412,686.75	\$489,502.50	\$44,134.25	\$534,516.00	\$1,024,897.75	\$1,414,876.50
<b>Revenue:</b>								
Sales Tax Receipts	\$640,628.00	\$606,318.00	\$620,124.31	\$594,344.31	\$1,030,094.31	\$1,030,094.31	\$1,030,094.31	\$1,030,094.31
Interest Income	\$307.00	\$306.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Reimbursed Exp - Retail Study								
REG Repayment	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00	\$40,200.00
NIM Escrow								
Kansas Gas Rebate - REG	\$100,403.00	\$100,403.00	\$103,467.00	\$100,403.00	\$100,403.00	\$100,403.00		
RDA returned money								
<b>Total Revenue</b>	<b>\$781,538.00</b>	<b>\$747,227.00</b>	<b>\$764,091.31</b>	<b>\$735,247.31</b>	<b>\$1,170,997.31</b>	<b>\$1,170,997.31</b>	<b>\$1,070,594.31</b>	<b>\$1,070,594.31</b>
Appropriation to the RDA	\$255,500.00	\$310,000.00	\$305,000.00	\$315,000.00	\$315,000.00	\$315,000.00	\$315,000.00	\$315,000.00
Trf to TIF Fund	\$23,561.00							
Special Projects								
Emporia Enterprises	\$110,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00
Miscellaneous	-\$2,520.00	\$15.00						
Retail Development Study								
Misc Improvements				\$500,000.00				
Industrial Building Repair			\$45,000.00					
Fanestil Land Purchase				\$28,340.00	\$28,340.00	\$28,340.00	\$28,340.00	\$28,340.00
Gas Line Bond Pmt	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16	\$86,936.16
Land Purchase Bond Pmt	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40	\$185,339.40
<b>Total Expenses</b>	<b>\$658,816.56</b>	<b>\$647,290.56</b>	<b>\$687,275.56</b>	<b>\$1,180,615.56</b>	<b>\$680,615.56</b>	<b>\$680,615.56</b>	<b>\$680,615.56</b>	<b>\$680,615.56</b>
<b>Ending Cash Balance</b>	<b>\$312,750.31</b>	<b>\$412,686.75</b>	<b>\$489,502.50</b>	<b>\$44,134.25</b>	<b>\$534,516.00</b>	<b>\$1,024,897.75</b>	<b>\$1,414,876.50</b>	<b>\$1,804,855.25</b>

The 2010 RDA Appropriation was partially paid from the Industrial Fund. \$52,000

**2014 Budget**

## Revenue Detail and Expenditure Summary

**SPECIAL ALCOHOL FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$74,414.00	\$50,603.00	\$30,830.00	\$6,978.00
<b>REVENUE</b>				
Private Club Liquor Tax	\$81,615.00	\$63,348.00	\$61,518.00	\$61,518.00
Interest on Investment	\$75.00	\$29.00	\$30.00	\$30.00
<b>TOTAL RECEIPTS</b>	<b>\$81,690.00</b>	<b>\$63,377.00</b>	<b>\$61,548.00</b>	<b>\$61,548.00</b>
<b>EXPENDITURES</b>				
Appropriations	\$105,501.00	\$83,150.00	\$85,400.00	\$62,475.00
Other Charges	\$0.00	\$0.00		
Special Projects				
<b>TOTAL EXPENDITURES</b>	<b>\$105,501.00</b>	<b>\$83,150.00</b>	<b>\$85,400.00</b>	<b>\$62,475.00</b>
Ending Cash Balance	\$50,603.00	\$30,830.00	\$6,978.00	\$6,051.00

Appropriations	Received in 2011	Received in 2012	Received in 2013	Receive in 2014
Mental Health Center	\$45,000.00	\$17,750.00	\$20,000.00	\$12,600.00
Corner House	\$40,000.00	\$40,000.00	\$40,000.00	\$31,675.00
Emporia State University	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00
USD #253	\$20,000.00	\$20,000.00	\$20,000.00	\$12,800.00
<b>Total</b>	<b>\$110,400.00</b>	<b>\$83,150.00</b>	<b>\$85,400.00</b>	<b>\$62,475.00</b>

Receipts	2010	2011	2012	2013
1ST QUARTER - MARCH	\$19,431.77	\$19,127.89	\$16,053.07	\$14,750.30
2ND QUARTER - JUNE	\$20,986.07	\$28,089.86	\$16,656.61	\$15,740.67
3RD QUARTER - SEPTEMBER	\$16,729.57	\$17,981.97	\$16,339.93	
4TH QUARTER - DECEMBER	\$15,356.29	\$16,415.52	\$14,298.37	
<b>TOTAL</b>	<b>\$72,503.70</b>	<b>\$81,615.24</b>	<b>\$63,347.98</b>	<b>\$30,490.97</b>

# 2014 Budget

## Revenue Detail and Expenditure Summary

### SPECIAL PARKS & RECREATION

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$154,776.00	\$202,778.00	\$248,500.00	\$226,893.00
<b>REVENUE</b>				
Private Club Liquor Tax	\$81,615.00	\$63,348.00	\$61,518.00	\$61,518.00
Donations & Grants	\$1,500.00	\$1,500.00	\$1,500.00	\$150,000.00
Lake Kahola Proceeds	\$52,500.00	\$0.00	\$55,225.00	\$0.00
Trf of Internal Funds for Lake Kahola	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$218.00	\$191.00	\$150.00	\$150.00
<b>TOTAL RECEIPTS</b>	<b>\$135,833.00</b>	<b>\$65,039.00</b>	<b>\$118,393.00</b>	<b>\$211,668.00</b>
<b>EXPENDITURES</b>				
Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00
Vacancy Rate				\$0.00
Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00
Other Charges	\$0.00		\$0.00	\$0.00
Capital Outlay	\$14,689.00	\$14,459.00	\$140,000.00	\$0.00
Contractual Services	\$12,142.00	\$4,858.00	\$0.00	\$0.00
Transfer to Project Accounts	\$61,000.00	\$0.00	\$0.00	\$0.00
Special Projects				\$300,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$87,831.00</b>	<b>\$19,317.00</b>	<b>\$140,000.00</b>	<b>\$300,000.00</b>
Ending Cash Balance	\$202,778.00	\$248,500.00	\$226,893.00	\$138,561.00
<b>Receipts</b>				
	2010	2011	2012	2013
1ST QUARTER - MARCH	\$19,431.77	\$19,127.89	\$16,053.07	\$14,750.30
2ND QUARTER - JUNE	\$20,986.07	\$28,089.86	\$16,656.62	\$15,740.67
3RD QUARTER - SEPTEMBER	\$16,729.57	\$17,981.97	\$16,339.93	
4TH QUARTER - DECEMBER	\$15,356.29	\$16,415.52	\$14,298.37	
<b>TOTAL</b>	<b>\$72,503.70</b>	<b>\$81,615.24</b>	<b>\$63,347.99</b>	<b>\$30,490.97</b>

City of Emporia, Kansas

08/21/2013

# 2014 Budget

## Expenditure Detail

### 2013 Proposed Expenditures

Park improvements

\$140,000.00

Master Park Plan - Actions

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\$140,000.00

### 2014

Park Improvements

\$300,000.00

**2014 Budget**

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**Revenue Detail and Expenditure Summary****DRUG FORFEITURES**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$36.00	\$43,629.00	\$8,974.68	\$8,821.68
<b>REVENUE</b>				
Receipts from Drug Forfeitures	\$98,913.00	\$286.00	\$5,000.00	\$5,000.00
Interest on Investment	\$19.00	\$18.00	\$10.00	\$10.00
Transfer of Funds	\$0.00	\$0.00		
Audit Adjustment				
<b>TOTAL RECEIPTS</b>	<b>\$98,932.00</b>	<b>\$304.00</b>	<b>\$5,010.00</b>	<b>\$5,010.00</b>
<b>EXPENDITURES</b>				
Commodities	\$35,352.00	\$5,056.17	\$5,000.00	\$5,000.00
Capital Outlay	\$0.00			
Communications	\$618.00	\$411.00	\$163.00	
Other Charges	\$2,256.00			
Other Contractual	\$0.00	\$5,000.00		
Travel & Training	\$1,114.00			
Maintenance & Repair	\$15,999.00	\$24,491.15		
<b>TOTAL EXPENDITURES</b>	<b>\$55,339.00</b>	<b>\$34,958.32</b>	<b>\$5,163.00</b>	<b>\$5,000.00</b>
Ending Cash Balance	\$43,629.00	\$8,974.68	\$8,821.68	\$8,831.68

# 2014 Budget

## Revenue Detail and Expenditure Summary

### SPECIAL STREET FUND

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
Beginning Cash Balance	\$135,695.00	\$152,179.52	\$213,509.52	\$156,113.52
<b>REVENUE</b>				
Gasoline Tax	\$649,584.90	\$646,213.00	\$620,000.00	\$630,000.00
Special City-County Tax	\$77,372.46	\$74,404.00	\$74,000.00	\$74,407.00
Damages- Storm	\$0.00	\$0.00		
Interest on Investment	\$227.68	\$196.00	\$200.00	\$200.00
Transfer of Funds	\$3,680.72	\$6,968.00	\$4,509.00	
Sale of Salvage			\$2,912.00	
Miscellaneous	\$7,057.61	\$6,206.00	\$5,000.00	\$5,000.00
<b>TOTAL RECEIPTS</b>	<b>\$737,923.37</b>	<b>\$733,987.00</b>	<b>\$706,621.00</b>	<b>\$709,607.00</b>
<b>EXPENDITURES</b>				
Personnel Services	\$364,539.77	\$369,997.00	\$410,020.00	\$418,850.00
Merit Pay				\$0.00
Vacancy			(\$11,708.00)	(\$11,958.00)
Maintenance & Repair	\$46,895.60	\$48,115.00	\$43,550.00	\$46,200.00
Commodities	\$111,565.29	\$109,184.00	\$114,975.00	\$115,850.00
Other Charges	\$37,390.23	\$29,945.00	\$33,130.00	\$33,180.00
Capital Outlay	\$0.00	\$0.00	\$17,500.00	\$42,000.00
Debt Redemption	\$0.00	\$71,937.00	\$71,400.00	\$81,200.00
Utilities	\$30,590.89	\$32,788.00	\$31,000.00	\$31,000.00
Communications	\$1,153.97	\$1,069.00	\$2,000.00	\$2,000.00
Training & Travel	\$1,637.89	\$272.00	\$1,250.00	\$1,250.00
Contractual Services	\$17,326.81	\$9,350.00	\$16,200.00	\$16,000.00
Administrative Fees	\$109,043.61	\$0.00	\$34,700.00	\$35,220.35
Audit Adjustments	\$1,294.79			
<b>TOTAL EXPENDITURES</b>	<b>\$721,438.85</b>	<b>\$672,657.00</b>	<b>\$764,017.00</b>	<b>\$810,792.35</b>
Net Change in Cash	\$16,484.52	\$61,330.00	(\$57,396.00)	(\$101,185.35)
Ending Cash Balance	\$152,179.52	\$213,509.52	\$156,113.52	\$54,928.17
<b>Receipts</b>				
	2010	2011	2012	2013
1st Quarter - Jan Payment	\$181,074.13	\$170,620.56	\$163,287.14	\$155,815.50
2nd Quarter - April Payment	\$167,284.82	\$153,231.91	\$155,488.85	\$146,783.71
3rd Quarter - July Payment	\$167,960.51	\$160,050.93	\$163,625.79	\$154,899.22
4th Quarter - Oct Payment	\$171,533.25	\$165,681.50	\$163,810.88	
<b>Total</b>	<b>\$687,852.71</b>	<b>\$649,584.90</b>	<b>\$646,212.66</b>	<b>\$457,498.43</b>



Special Street Fund  
CIP Items

2013

Salt Spreader		12,000.00	208-2501-400.0504
Cutting Plotter w/software	Replacement	<u>5,500.00</u>	208-2503-400.0504
		17,500.00	

2014

Street Sweeper Bond Pmt 3 years \$240,000	Replacement		
24 inch cold planer	Replacement	21,000.00	208-2501-400.0504
Paint Machine	Replacement	<u>21,000.00</u>	208-2503-400.0504
		42,000.00	

# 2014 Budget

## Revenue Detail & Expenditure Summary

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### BOND & INTEREST FUND

	Preceding Year 2010 (Actual)	Current Year 2011 (Actual)	Current Year 2012 (Actual)	Current Year Budget (Estimated)	Proposed Budget 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017
Beginning Cash Balance	\$443,005.28	\$210,860.36	\$160,421.06	\$733,387.55	\$522,790.38	\$546,733.91	\$277,000.44	\$0.12
<b>REVENUE</b>								
Ad Valorem Property Tax	\$2,081,960.00	\$2,151,997.73	\$2,464,494.51	\$2,367,006.00	\$2,093,348.00	\$2,093,624.00	\$1,751,378.00	\$1,609,582.00
Back Tax Collection	\$52,601.00	\$77,685.50	\$50,595.06	\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00
Special Assessments	\$359,863.00	\$275,533.75	\$243,342.30	\$246,004.00	\$239,956.00	\$187,348.00	\$151,172.15	\$149,621.55
Motor Vehicle Tax	\$244,705.00	\$268,557.67	\$269,690.77	\$322,270.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00
Ad Valorem Tax Reduction	\$0.00	\$0.00	-\$19,099.36	-\$17,782.00	-\$17,782.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$2,741.00	\$1,034.97	\$851.30	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
Recreation Center - Pool renovation	\$23,499.00	\$23,500.35	\$23,499.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00	\$23,500.00
Recreation Center - Office/Locker Remodel	\$22,642.00	\$22,641.53	\$22,642.00	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53	\$22,641.53
Golf Course Payment - General Fund	\$52,498.00	\$56,382.50	\$55,987.75					
Equipment Payments - G, ST, SW Fund	\$97,721.00	\$79,222.80	\$129,569.07	\$82,370.30	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00
Fire Station Payment - Multi Fund	\$178,915.00	\$178,915.32	\$178,915.00					
KP&F Loan Payment - General Fund	\$133,106.00	\$141,456.43	\$134,274.98					
Industrial Land Payment - Ind Sales Tax	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00	\$185,339.00
Gas Line Payment - Ind Sales Tax	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00	\$86,936.00
Hanger Payment - General Fund	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00	\$49,027.00
Aquatic Center Payment - Sales Tax	\$388,438.00	\$391,437.48	\$403,875.00	\$420,375.00	\$435,750.00			
Miscellaneous	\$2,058.00	\$8,901.27	\$27.00					
Sale of Bonds	\$0.00	\$120,000.00						
Transfer of Funds from Project Accounts	\$27,417.00	\$648,465.78	\$649,463.11	\$500.00	\$246,000.00	\$250,000.00	\$250,000.00	\$250,000.00
<b>TOTAL RECEIPTS</b>	\$3,989,466.00	\$4,767,035.08	\$4,929,429.49	\$3,809,693.83	\$3,775,157.53	\$3,306,857.53	\$2,928,435.68	\$2,703,889.08
<b>EXPENDITURES</b>								
Principal	\$3,130,000.00	\$3,840,000.00	\$3,525,000.00	\$3,270,000.00	\$3,121,200.00	\$3,056,200.00	\$2,911,200.00	\$2,420,000.00
Interest Coupons	\$1,091,610.92	\$977,474.38	\$831,463.00	\$750,291.00	\$630,014.00	\$520,391.00	\$294,236.00	\$283,889.00
<b>TOTAL EXPENDITURES</b>	\$4,221,610.92	\$4,817,474.38	\$4,356,463.00	\$4,020,291.00	\$3,751,214.00	\$3,576,591.00	\$3,205,436.00	\$2,703,889.00
Ending Cash Balance	\$210,860.36	\$160,421.06	\$733,387.55	\$522,790.38	\$546,733.91	\$277,000.44	\$0.12	\$0.20
Delinquency Computation (Add this amount to Ad Valorem Tax)		\$64,559.93	\$73,934.84	\$71,010.18	\$62,860.44	\$62,808.72	\$52,541.34	\$48,287.46
Mill Levy	14.669	\$2,216,557.66	\$2,538,429.35	\$2,438,016.18	\$2,158,208.44	\$2,156,432.72	\$1,803,919.34	\$1,657,869.46
Change in Mill Levy		15.428	17.828	17.080	14.866	14.854	12.426	11.420
Ad Valorem Tax in 2014	\$145,175.00	0.759	2.400	-0.748	-2.214	-0.012	-2.428	-1.006

Proposed Budget 2018	Proposed Budget 2019	Proposed Budget 2020	Proposed Budget 2021	Proposed Budget 2022	Proposed Budget 2023	Proposed Budget 2024	Proposed Budget 2025	Proposed Budget 2026	Proposed Budget 2027
\$0.20	\$0.26	\$0.11	\$0.46	\$0.59	\$344,427.56	\$690,999.53	\$996,903.71	\$1,345,090.15	\$1,693,952.39
\$1,500,234.00	\$908,064.00	\$50,970.00	\$82,395.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$20,307.00	\$20,307.00	\$20,307.00	\$20,307.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
\$148,071.53	\$109,971.32	\$109,971.35	\$78,252.13	\$78,251.97	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00
\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00	\$305,735.00
\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
\$23,500.00	\$23,500.00								
\$22,641.53	\$22,641.53								
\$250,000.00									
\$2,271,689.06	\$1,391,418.85	\$488,183.35	\$487,889.13	\$410,186.97	\$410,186.97	\$367,237.18	\$367,236.44	\$367,237.24	\$367,237.12
\$2,075,000.00	\$1,270,000.00	\$415,000.00	\$430,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$15,000.00	\$15,000.00	\$20,000.00
\$196,689.00	\$121,419.00	\$73,183.00	\$57,889.00	\$10,760.00	\$8,615.00	\$6,333.00	\$4,050.00	\$3,375.00	\$2,700.00
\$2,271,689.00	\$1,391,419.00	\$488,183.00	\$487,889.00	\$65,760.00	\$63,615.00	\$61,333.00	\$19,050.00	\$18,375.00	\$22,700.00
\$0.26	\$0.11	\$0.46	\$0.59	\$344,427.56	\$690,999.53	\$996,903.71	\$1,345,090.15	\$1,693,952.39	\$2,038,489.51
\$45,007.02	\$27,241.92	\$1,529.10	\$2,471.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,545,241.02	\$935,305.92	\$52,499.10	\$84,866.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10,644	6,443	0,362	0,585	0,000	0,000	0,000	0,000	0,000	0,000
-0.776	-4.201	-6.081	0.223	-0.585	0.000	0.000	0.000	0.000	0.000

Proposed Budget 2028	Proposed Budget 2029	Proposed Budget 2030
\$2,038,489.51	\$2,383,926.21	\$2,694,961.21
\$0.00	\$0.00	\$0.00
\$25,000.00	\$25,000.00	\$25,000.00
\$35,301.70	\$305,735.00	\$305,735.00
\$305,735.00	\$1,200.00	\$1,200.00
\$367,236.70	\$331,935.00	\$331,935.00
\$20,000.00	\$20,000.00	\$0.00
\$1,800.00	\$900.00	\$0.00
\$21,800.00	\$20,900.00	\$0.00
\$2,383,926.21	\$2,694,961.21	\$3,026,896.21
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
0.000	0.000	0.000
<b>0.000</b>	<b>0.000</b>	<b>0.000</b>



**City of Emporia, Kansas  
Statement of Bonded Indebtedn**

Name and Purpose of Debt	Date Due 2028		Date Due 2029	
	Interest	Principal	Interest	Principal
<b>GENERAL OBLIGATION BONDS</b>				
2005 Internal Improvements				
2007A Taxable Improvements				
2007B Internal Improvements				
2008 Internal Improvements				
2009 Internal Improvements	1,800.00	20,000.00	900.00	20,000.00
2010 Refinancing				
2011 Refinancing (2004)				
2011B Internal Impr Street Sweeper				
2011B (REG) & Penny Lane				
2013 Street sweeper				
<b>GENERAL OBLIGATION TOTAL</b>	<b>\$1,800</b>	<b>\$20,000</b>	<b>\$900</b>	<b>\$20,000</b>
<b>Total Principal &amp; Interest</b>		<b>\$21,800.00</b>		<b>\$20,900.00</b>

**GENERAL OBLIGATION BONDS**

2010 Refinancing				
2010 Internal Improvements				
2011 Refinancing (2004)				
2011 Refinancing (State loan)				
2012 Refinancing (State Loan)	7700	110000	3850	110000
2013 GO Bond				
<b>Total Water Fund</b>	<b>\$7,700</b>	<b>\$110,000</b>	<b>\$3,850</b>	<b>\$110,000</b>

2011 Refinancing (State Loan)				
2012 Refinancing (State Loan)				
2013 GO Bond				
<b>Total Sewer Fund</b>				

<b>TOTAL G.O. DEBT</b>	<b>\$9,500</b>	<b>\$130,000</b>	<b>\$4,750</b>	<b>\$130,000</b>
<b>Total Principal &amp; Interest</b>		<b>\$139,500.00</b>		<b>\$134,750.00</b>
<b>TOTAL DEBT</b>	<b>\$9,500.00</b>	<b>\$130,000.00</b>	<b>\$4,750.00</b>	<b>\$130,000.00</b>

<b>Bond &amp; Interest</b>	<b>1,800</b>	<b>20,000</b>	<b>900</b>	<b>20,000</b>
<b>Water Fund</b>	<b>7,700</b>	<b>110,000</b>	<b>3,850</b>	<b>110,000</b>
<b>Sewer Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>0.00</b>		<b>0.00</b>
		<b>130,000.00</b>		<b>130,000.00</b>

**2014 Budget**

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**Revenue Detail and Expenditure Summary**

Cash Basis

**WATERWORKS FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
BEGINNING CASH	1,144,891	1,651,570	1,289,069	818,546
REVENUE				
Sale of Water	5,223,034	5,235,628	4,800,000	4,950,000
Service Charge	45,328	53,306	51,268	51,268
Penalties	49,855	42,400	39,550	39,550
Sale of Salvage	23,185	49,557	166	0
Reimbursed Expense	6,860	1,409	1,505	750
Interest on Investment	1,663	1,456	1,500	1,500
Non-Operating Grant Money	760,984	0	0	0
Trf from Health Ins Fund - Premium	14,723	15,168	11,272	0
Non Operating Revenue	395,282	0	0	0
Miscellaneous	3,765	(5,027)	126,986	3,000
<b>TOTAL RECEIPTS</b>	<b>6,524,679</b>	<b>5,393,897</b>	<b>5,032,247</b>	<b>5,046,068</b>
EXPENDITURES				
Personnel Services	675,409	646,360	617,145	661,208
Merit Pay		0	0	0
Vacancy			(21,475)	(18,830)
Maintenance & Repair	283,500	658,763	313,214	318,650
Commodities	571,104	423,711	498,112	505,101
Other Charges	1,054,398	163,575	176,140	178,605
Capital Outlay	452,361	522,066	993,393	461,000
Debt Payment	1,222,690	1,325,683	1,304,080	1,437,580
Stock	(777)	(1,894)	(38,000)	(1,000)
Transfer to Project Account	5,000	0	0	0
Utilities	431,430	466,644	423,950	423,450
Communications	35,119	33,020	38,150	23,150
Travel & Training	1,677	3,615	5,250	5,250
Contractual Services	330,967	305,486	410,280	405,613
Administrative Fee 17%, 16%, 16%	955,122	924,648	782,531	806,531
Change in Liabilities	0	284,721		
<b>TOTAL EXPENDITURES</b>	<b>6,018,000</b>	<b>5,756,398</b>	<b>5,502,770</b>	<b>5,206,308</b>
NET CHANGE IN CASH	506,679	(362,501)	(470,523)	(160,240)
ENDING CASH	1,651,570	1,289,069	818,546	658,306
////////////////////////////////////				
Principal Bond Payments	(972,427)	(1,050,000)	(1,075,000)	(1,240,000)
Depreciation	812,373	946,337	950,020	950,020
Capitalized Assets	(951,086)	(7,058)	(993,393)	(461,000)
Liabilities	0			
<b>ADJUSTMENTS</b>	<b>(1,111,140)</b>	<b>(110,721)</b>	<b>(1,118,373)</b>	<b>(750,980)</b>
Base for reserve calculation		5,234,332	4,509,377	4,745,308
20% reserve amount		1,046,866	901,875	949,062
Amount over 20% reserve		242,203	(83,329)	(290,755)
Percent		24.63%	18.15%	13.87%

Water Fund  
CIP

2013 WTP	zebra mussel control	\$175,000	501-2304-400.0502
2013 WTP	retaining wall at intake station	\$130,000	501-2304-400.0502
2013 WTP	paint exterior of stand pipes	\$0	
2013 WTP	paint elevated water tower	\$0	
2013 Water Distrib.	main replacement - Mechanic St. underpass	\$62,365	501-2303-400.0505
2013 WTP	rehab #3 secondary clarifier	\$186,450	501-2304-400.0502
2013 Water Distrib.	main replacement - Coronado Rio Vista to Monterrey	\$400,000	501-2303-400.0505
2013 WTP	computer upgrade	\$21,962	501-2304-400.0503
2013 WTP	MTU vehicle	\$9,000	501-2304-400.0504
2013 Water Distrib.	Engineering salaries	\$8,616	501-2303-400.0506
<b>TOTAL WATER FUND:</b>		<b>\$993,393</b>	

2014 Water Distrib.	main replacement - Whilden St (6th to 9th)	\$0	
2014 Water Distrib.	main replacement - Sylvan St (6th to 9th)	\$0	
2014 Water Distrib.	boring maching	\$6,000	501-2303-400.0504
2014 Water Distrib.	backhoe	\$150,000	501-2303-400.0504
2014 Water Distrib.	Engineering salaries	\$5,000	501-2303-400.0506
2014 WTP	install weirs and plug holes in recarbonation wall	\$85,000	501-2304-400.0502
2014 WTP	rehab sludge holding clarifier	\$100,000	501-2304-400.0502
2014 WTP	rebuild #3 raw water pump	\$40,000	501-2304-400.0504
2014 WTP	heating units for chemical building	\$25,000	501-2304-400.0502
2014 WTP	building service pumps for operations building	\$30,000	501-2304-400.0502
2014 Water Admin	Water Salesman	\$20,000	501-2302-400.0505
<b>TOTAL WATER FUND:</b>		<b>\$461,000</b>	



**2014 Budget**

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**Revenue Detail and Expenditure Summary**

Cash Basis

**SEWER FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
BEGINNING CASH	2,802,139	1,699,597	1,136,700	732,904
REVENUE				
Sales/Charges	3,689,408	3,651,052	3,480,000	3,520,000
Extra Strength Surcharge	148,653	70,047	60,607	110,607
Interest on Investment	3,492	1,466	1,500	1,500
Trf from Health Fund - Premiums	9,202	19,643	13,103	0
Miscellaneous	8,313	1,049	71,851	1,000
<b>TOTAL RECEIPTS</b>	<b>3,859,068</b>	<b>3,743,257</b>	<b>3,627,061</b>	<b>3,633,107</b>
EXPENDITURES				
Personnel Services	719,029	682,229	685,420	715,779
Merit Pay	0	0	0	0
Vacancy			(18,985)	(19,056)
Maintenance & Repair	195,126	393,871	236,091	241,300
Commodities	86,262	80,784	90,400	90,616
Other Charges	75,400	124,838	87,250	82,100
Capital Outlay	687,691	884,443	1,105,370	522,000
Debt Payment	776,489	799,541	779,831	780,781
Transfer to Project fund	1,459,732	0	0	22,000
Utilities	392,921	414,990	379,500	376,500
Communications	14,857	16,124	18,550	10,550
Travel & Training	643	960	2,500	2,500
Contractual Services	78,162	82,991	98,673	136,483
Administrative Fee 17%, 16%, 16%	692,054	634,751	566,257	580,657
Change in Liabilities	(216,755)	190,632		
<b>TOTAL EXPENDITURES</b>	<b>4,961,610</b>	<b>4,306,154</b>	<b>4,030,857</b>	<b>3,542,210</b>
NET CHANGE IN CASH	(1,102,542)	(562,897)	(403,796)	90,897
ENDING CASH	1,699,597	1,136,700	732,904	823,801
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Depreciation	1,010,261	1,000,024	1,015,250	1,020,250
Principal Bond Payments	(580,646)	(625,000)	(585,000)	(600,000)
Capitalized Assets	(236,962)	(59,579)	(1,105,370)	(522,000)
Change in Liabilities	216,755	(190,632)		
<b>ADJUSTMENTS</b>	<b>409,408</b>	<b>124,813</b>	<b>(675,120)</b>	<b>(101,750)</b>
Base for reserve calculation		3,421,711	2,925,487	3,020,210
20% Cash Reserve amount		684,342	585,097	604,042
Amount over 20% Cash Reserve		452,358	147,807	219,759
Percentage		33.22%	25.05%	27.28%

Sewer Fund  
CIP

2013 Sewer Distrib.	force main to Road F	Construction New	\$0	
2013 Sewer Distrib.	sewer rehab - area TBD	Construction Replacement	\$398,370	502-5003-400.0505
2013 Sewer Distrib.	Industrial Park IV Sewer	Construction New	\$600,000	502-5003-400.0505
2013 Sewer Distrib.	Funston to Albert	Construction Replacement	\$5,000	502-5003-400.0505
2013 Sewer Distrib.	manhole spraying & grouting - area TBD (Maintenance)	Construction Replacement	\$89,291	502-5003-400.0505
2013 Sewer Distrib.	Engineering salary	Construction Replacement	\$15,000	502-5003-400.0505
2013 WWTP	electrical panels and starters for final pumps	Equipment Replacement	\$25,000	502-5004-400.0505
2013 WWTP	raw sludge pumps	Equipment Replacement	\$30,000	502-5004-400.0505
2013 Sewer Distrib.	salt barn	Construction Replacement	\$20,000	502-5003-400.0502
2013 WWTP	utility vehicle	Equipment Replacement	\$12,000	502-5004-400.0504
<b>TOTAL SEWER FUND:</b>			<b>\$1,194,661</b>	
2014 Sewer Distrib.	manhole spraying and grouting (maintenance)	Construction Replacement	\$100,000	502-5003-400-0223
2014 Sewer Distrib.	main rehab	Construction Replacement	\$400,000	502-5003-400.0505
2014 Sewer Distrib.	Engineering Salary	Construction Replacement	\$15,000	502-5003-400.0505
2014 Sewer Distrib.	utility pipe locator	Construction Replacement	\$7,000	502-5003-400.0504
2014 Sewer Plant	pickup truck	Equipment Replacement	\$30,000	502-5004-400.0504
2014 Sewer Plant	rebuild #2 & #3 grinders	Equipment Replacement	\$20,000	502-5004-400.0502
2014 Sewer Plant	powered slide gates; effluent st. & intermed. Basin	Equipment Replacement	\$50,000	502-5004-400.0502
<b>TOTAL SEWER FUND:</b>			<b>\$622,000</b>	

**2014 Budget****Revenue Detail and Expenditure Summary**

Cash Basis

**SOLID WASTE DISPOSAL FUND**

	Preceding Year 2011 (Actual)	Preceding Year 2012 (Actual)	Current Year 2013 (Estimated)	Proposed Budget 2014
BEGINNING CASH	1,335,259	2,043,474	2,545,601	2,672,181
<b>REVENUE</b>				
Refuse Collection Fees	2,811,805	2,775,010	2,755,000	2,755,000
County Contract	0	0	20,000	0
Loss on Sale of Assets	0	(38,475)	0	0
Interest on Investments	2,193	2,212	2,400	1,500
Trf from Health Ins - Premiums	0	35,472	27,801	0
Resale of Recyclables	288,396	223,430	195,000	125,000
Box Container Fees	751,250	789,355	755,000	755,000
Insurance Proceeds	0	0	0	0
Landfill Fees	421,141	351,845	322,500	322,500
Transfers	22,084	0	0	0
Miscellaneous	12,599	8,315	4,369	4,369
<b>TOTAL RECEIPTS</b>	<b>4,309,468</b>	<b>4,147,164</b>	<b>4,082,070</b>	<b>3,963,369</b>
<b>EXPENDITURES</b>				
Personnel Services	1,248,529	1,255,599	1,303,970	1,376,825
Merit pay			0	0
Vacancy			(37,349)	(39,481)
Maintenance & Repair	154,691	184,151	179,150	175,650
Commodities	255,997	276,714	259,471	268,366
Other Charges	49,556	49,083	47,223	48,515
Capital Outlay	284,028	294,362	377,139	1,202,632
Debt Payments	65,713	43,604	0	0
Trf to General Fund			189,845	0
Utilities	32,917	35,858	44,550	44,550
Communications	24,032	20,405	27,100	19,600
Travel & Training	1,644	2,014	3,300	3,500
Contractual Services	836,658	807,178	947,891	1,033,740
Administrative Fee 17%, 16%, 16%	715,203	686,817	613,200	613,200
Change in Liabilities	(67,714)	(10,749)		
<b>TOTAL EXPENDITURES</b>	<b>3,601,253</b>	<b>3,645,036</b>	<b>3,955,490</b>	<b>4,747,097</b>
<b>NET CHANGE IN CASH</b>	<b>708,215</b>	<b>502,128</b>	<b>126,580</b>	<b>(783,728)</b>
<b>ENDING CASH</b>	<b>2,043,474</b>	<b>2,545,601</b>	<b>2,672,181</b>	<b>1,888,453</b>
<b>ADJUSTMENTS</b>				
Principal Payments	(21,200)	0	0	0
Depreciation	376,901	367,738	337,000	337,000
Capitalized Assets	(337,808)	(61,073)	(377,139)	(805,000)
Change in Liabilities	67,714	10,749		
<b>ADJUSTMENTS</b>	<b>85,608</b>	<b>317,414</b>	<b>(40,139)</b>	<b>(468,000)</b>
Base for reserve calculation	3,317,225	3,350,674	3,578,351	3,544,465
20% cash reserve amount	663,445	670,135	715,670	708,893
Amount over 20% Cash Reserve	1,380,029	1,875,467	1,956,511	1,179,560
Percentage	61.60%	75.97%	74.68%	53.28%

Solid Waste Fund  
CIP

2013 Collections	automated collection vehicle	Equipment	Replacement	\$199,855	503-4003-400.0504
2013 Transfer Station	Equipment building - rock	Construction	New	\$14,541	503-4004-400-0502
2013 Transfer Station	Transfer station software	Software	Replacement	\$1,469	503-4004-400.0503
2013 Transfer Station	Transfer Station Floor	Construction	Replacement	\$0	
2013 Transfer Station	backhoe	Equipment	Replacement	\$146,274	503-4004-400.0504
2013 Transfer Station	mower	Equipment	Replacement	\$15,000	503-4004-400.0504
<b>TOTAL SOLID WASTE FUND:</b>				<b>\$377,139</b>	
2014 Solid Waste Coll.	automated collection vehicle	Equipment	Replacement	\$235,000	503-4003-400.0504
2014 Transfer Station	trackloader	Equipment	Replacement	\$330,000	503-4004-400.0504
2014 Recycling	sideload collection vehicle	Equipment	New	\$240,000	503-4006-400.0504
2014 Recycling	7,600 polycarts	Equipment	New	\$397,632	503-4006-400.0505
<b>TOTAL SOLID WASTE FUND:</b>				<b>\$1,202,632</b>	

City of Emporia, Kansas  
**2014 BUDGET**  
 Ad Valorem Tax Requirements and Mill Levies

FUND	BUDGET YEAR TAX REQUIREMENTS	ADD 3.0% FOR DELINQUENT TAXES	TOTAL TAX REQUIREMENT	BUDGET YEAR LEVY	PREVIOUS YEAR MILL LEVY	DIFFERENCE
GENERAL	\$3,148,832.00	\$94,464.96	\$3,243,296.96	22.341	20.125	2.216
LIBRARY	\$563,279.00	\$16,898.37	\$580,177.37	3.996	3.998	-0.002
LIBRARY - Employee Benefits	\$51,382.00	\$1,541.46	\$52,923.46	0.365	0.363	0.002
INDUSTRIAL	\$1,000.00	\$30.00	\$1,030.00	0.007	0.007	0.000
BOND&INTEREST	\$2,095,348.00	\$62,860.44	\$2,158,208.44	14.866	17.082	-2.216
<b>TOTAL</b>	<b>\$5,859,841.00</b>	<b>\$175,795.23</b>	<b>\$6,035,636.23</b>	<b>41.575</b>	<b>41.575</b>	<b>0.000</b>
Assessed Valuation		145,174,688.00	Percentage Change of Mill Levy			0.00%
	Prior Year Valuation	\$142,739,117.00				
	Delinquency %	0.0300				