

2018 Budget

Revenue Detail and Expenditure Summary

08/16/2017

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GENERAL FUND

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$3,540,316	\$3,581,569	\$3,285,631	\$3,052,479
REVENUE				
Ad Valorem Property Tax	\$2,749,600	\$3,032,251	\$3,577,663	\$4,064,248
Taxes	\$9,966,951	\$9,918,555	\$9,867,695	\$9,955,935
Intergovernmental Taxes	\$210,540	\$208,306	\$205,174	\$249,174
Licenses & Permits	\$158,859	\$164,304	\$135,950	\$143,700
Charges for Services	\$2,044,367	\$1,802,524	\$2,320,402	\$2,165,159
Fines & Fees	\$614,258	\$557,717	\$533,700	\$531,200
Use of Property and Money	\$146,487	\$140,682	\$153,700	\$134,700
Reimbursements	\$258,965	\$167,187	\$160,545	\$168,145
Misc. Rev. - Administrative Transfers 17%	\$2,382,980	\$2,223,895	\$2,168,085	\$2,305,070
Operating Revenues	\$84,464	\$24,560	\$4,700	\$4,700
Nonoperating Revenues				
TOTAL RECEIPTS	\$18,617,472	\$18,239,982	\$19,127,614	\$19,722,031
EXPENDITURES				
Personnel Services	\$10,841,372	\$10,819,664	\$11,571,580	\$12,217,290
Vacancy Rate	\$0	\$0	(\$322,629)	(\$340,874)
Maintenance & Repair	\$586,855	\$612,950	\$713,730	\$773,430
Commodities	\$1,090,641	\$1,073,473	\$1,225,370	\$1,211,040
Other Charges	\$655,593	\$285,005	\$548,267	\$582,942
Capital Outlay	\$295,966	\$570,933	\$655,900	\$490,500
Debt Reduction				
Stock	(\$428)	(\$1,054)	\$0	\$0
Transfer to Industrial Development Sales Tax	\$892,820	\$958,947	\$900,000	\$900,000
Transfer to Multi Year Fund	\$2,309,182	\$2,278,050	\$2,278,050	\$2,278,050
Transfer to Project accounts	\$90,061	\$71,477	\$40,000	\$190,000
Transfer to B&I for Hanger payment	\$49,027	\$123,027	\$49,027	\$0
Utilities	\$480,412	\$384,398	\$436,152	\$445,629
Communications	\$85,212	\$88,437	\$102,211	\$96,900
Training and Travel	\$181,015	\$147,934	\$197,050	\$189,750
Jail Expenses	\$55,372	\$44,748	\$55,000	\$65,000
Other Contractual	\$946,478	\$877,169	\$911,058	\$869,829
Excess Carryover				
TOTAL EXPENDITURES	\$18,559,577	\$18,335,158	\$19,360,766	\$19,969,486
Revenue less expenses	\$57,895	(\$95,176)	(\$233,152)	(\$247,456)
Cash Basis Adjustments/Non-appropriated Balance	(\$16,642)	(\$200,762)	\$0	\$0
Ending Cash Balance	\$3,581,569	\$3,285,631	\$3,052,479	\$2,805,023
Base for Reserve calculation	\$14,922,522	\$14,332,724	\$15,437,789	\$16,110,936
15% Reserve	\$2,238,378	\$2,149,909	\$2,315,668	\$2,416,640
Amount over 15% Reserve	\$1,343,191	\$1,135,722	\$736,810	\$388,382
Percentage	24.00%	22.92%	19.77%	17.41%

Revenue items

Assessed Valuation flat in 2017 1.5 % thereafter
Sales Tax flat thru 2020 1% in 2021
Multi Year Tax 0% increase
Electric franchise fee 1% inc in 2017, 1% increase each year after
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
\$150,000 for future purchase of EMS equipment
\$20,000 in 2018 & 2019 for Main Street building incubation project

2018 Budget

Revenue Detail and Expenditure Summary

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Other Contractual	\$946,478	\$877,169	\$911,058	\$869,829
Excess Carryover				\$1,806,579
TOTAL EXPENDITURES	\$18,559,577	\$18,335,158	\$19,360,766	\$21,776,065
Revenue less expenses	\$57,895	(\$95,176)	(\$233,152)	(\$2,054,035)
Cash Basis Adjustments/Non-appropriated Balance	(\$16,642)	(\$200,762)	\$0	\$0
Ending Cash Balance	\$3,581,569	\$3,285,631	\$3,052,479	\$998,444
Base for Reserve calculation	\$14,922,522	\$14,332,724	\$15,437,789	\$17,917,515
15% Reserve	\$2,238,378	\$2,149,909	\$2,315,668	\$2,687,627
Amount over 15% Reserve	\$1,343,191	\$1,135,722	\$736,810	(\$1,689,184)
Percentage	24.00%	22.92%	19.77%	5.57%

Revenue items

Assessed Valuation flat in 2017 1.5 % thereafter
Sales Tax flat thru 2020 1% in 2021
Multi Year Tax 0% increase
Electric franchise fee 1% inc in 2017, 1% increase each year after
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Expense Items

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2018 Budget

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Revenue Detail and Expenditure Summary

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Multi Year Fund

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning cash balance	\$844,430	\$338,269	\$1,119,079	\$278,714
Revenue				
Sales Tax	\$2,309,182	\$2,278,050	\$2,278,050	\$2,278,050
Interest	\$1,062	\$4,114	\$4,000	\$4,000
Misc revenue		\$109,370		
Accounts Receivable	(\$2,931)	\$0		
TOTAL RECEIPTS	\$2,307,313	\$2,391,533	\$2,282,050	\$2,282,050
EXPENDITURES				
Transfer to Waste Water				\$0
Transfers to projects		\$403,406		
Projects	\$2,813,474	\$1,207,317	\$3,122,415	\$2,560,765
TOTAL EXPENDITURES	\$2,813,474	\$1,610,723	\$3,122,415	\$2,560,765
Revenue less Expenses	(\$506,161)	\$780,810	(\$840,365)	(\$278,715)
Ending Cash Balance	\$338,269	\$1,119,079	\$278,714	(\$1)

Revenue

Sales tax increased 0% in 2018

Department	Year	Description	Amount	Years to Bond	Funding Source
Administration	2017	Downtown LED lights	\$50,000	Multi-Year	
Airport	2017	Gutter & Roof Repair/Replacement- North and South Towers	\$74,000	Multi-Year	
Civic Building	2017	Replace all handrails & Front Concrete Steps	\$75,000	Multi-Year	
Civic Building	2017	Entry Ways	\$85,000	Multi-Year	
Civic Building	2017	Elevator controls	\$34,000	Multi-Year	
Civic Building	2017	Siemens Fire Alarm System	\$100,000	Multi-Year	
Civic Building	2017	ADA Improvements - Court area	\$254,000	Multi-Year	
Civic Building	2017	Civic Roof	\$60,000	Multi-Year	
Civic Building	2017	Tuck pointing - west stair repair	\$7,000	Multi-Year	
Engineering	2017	Parking Lot 700 Block Mechanic, Phase 1, Parking lot repair 600 Bk. Mech.	\$122,500	Multi-Year	
Engineering	2017	Repair streets for project not foreseen	\$100,000	Multi-Year	
Engineering	2017	Sharrows & Bike Signs	\$22,500	Multi-Year	
Engineering	2017	Missing Link Sidewalk program	\$47,537	Multi-Year	
Engineering	2017	Reopen Prairie Street underpass - MUPP	\$42,500	Multi-Year	
Engineering	2017	Repair Weaver Street	\$63,878	Multi-Year	
Engineering	2017	Tyson Barrier Wall	\$30,000	Multi-Year	
Engineering	2017	20th Park Place repairs	\$47,500	Multi-Year	
Engineering	2017	Holiday Drive Storm Water	\$165,500	Multi-Year	
Engineering	2017	Miscellaneous Storm water Repairs- Repair existing drainage structures	\$100,000	Multi-Year	
Engineering	2017	Street Rehabilitation (Klink, Slurry & Hatcher also)	\$1,000,000	Multi-Year	
Engineering	2017	Hazardous Sidewalk Program	\$75,000	Multi-Year	
Golf Course	2017	Master Plan Design of Golf Course, Range, Building	\$25,000	Multi-Year	
Golf Course	2017	Driving Range Artificial Turf Tee Line and Conversion with Zoyzia Sod	\$25,000	Multi-Year	
Library	2017	Attium window replacement	\$14,000	Multi-Year	
Library	2017	Replace Dumb Waiter	\$34,000	Multi-Year	
Library	2017	Move book racks & replace 2nd floor carpet	\$75,000	Multi-Year	
Park	2017	Replace old signs	\$30,000	Multi-Year	
Police	2017	1 outdoor warning siren	\$37,500	Multi-Year	
Public Works	2017	Public Works Center and Solid Waste Building Repair and Sealing	\$216,000	Multi-Year	
Zoo	2017	"B" Holding Pens	\$25,000	Multi-Year	
Zoo	2017	Zoo Barn Floor	\$35,000	Multi-Year	
Zoo	2017	Sidewalk Repair	\$50,000	Multi-Year	
			\$3,122,415		
Airport	2018	Extend Runway Design (FAA 90/10 Match)	\$10,000	Multi-Year	
Civic Building	2018	Land Acquisition (FAA 90/10 Match)	\$40,000	Multi-Year	
Civic Building	2018	Carpet Replacement in Civic Building	\$30,000	Multi-Year	
Civic Building	2018	Replace roof on 622 Mechanic Building	\$25,000	Multi-Year	
Civic Building	2018	Replace steam lines	\$30,000	Multi-Year	
Civic Building	2018	Library 1st floor staff Area carpet replacement	\$25,000	Multi-Year	
Civic Building	2018	ADA Improvements	\$18,000	Multi-Year	
Engineering	2018	Parking Lot 700 Block Mechanic	\$100,000	Multi-Year	
Engineering	2018	Hazardous Sidewalk Program	\$360,000	Multi-Year	
Engineering	2018	CCLIP Program	\$100,000	Multi-Year	
Engineering	2018	Street Rehabilitation	\$250,000	Multi-Year	
Engineering	2018	Miscellaneous Street Repairs	\$500,000	Multi-Year	
Engineering	2018	Miscellaneous Storm water Repairs	\$100,000	Multi-Year	
Engineering	2018	Peter Pan Sidewalk along street	\$150,000	Multi-Year	

Department	Year	Description	Amount	Years to Bond	Funding Source
Engineering	2018	Design cost for Prairie St. Viaduct (cost 50/50 with Lyon Co.)	\$20,000	Multi-Year/Fed	
Police	2018	Outdoor warming siren	\$39,800	Multi-Year	
Police	2018	Animal Shelter Air Conditioner	\$35,000	Multi-Year	
Public Works	2018	Public Works Center- construct separation wall between car wash and shop	\$55,000	Multi-Year	
Sign & Marking	2018	Design & Engineering - Traffic Light Replacement 6th & Prairie	\$40,000	Multi-Year	
Street	2018	Slurry Seal	\$200,000	Multi-Year	
			\$2,227,800		

2018 Budget**Revenue Detail and Expenditure Summary****LIBRARY FUND**

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$4,461	\$14,329	\$0	\$0
REVENUE				
Ad Valorem Property Tax	\$566,472	\$717,976	\$719,415	\$747,322
Back Tax Collection	\$12,700	\$24,880	\$15,000	\$15,000
Motor Vehicle Tax	\$71,301	\$78,937	\$85,023	\$83,884
Recreational Vehicle Tax	\$591	\$700	\$727	\$710
AdValorem Tax Reduction	(\$6,603)	(\$7,683)	(\$9,000)	(\$9,000)
General Fund Contribution				
TOTAL RECEIPTS	\$644,461	\$814,809	\$811,165	\$837,916
EXPENDITURES				
Insurance Refund				
Misc Projects				
Additional money due to state funding				
Appropriation	\$634,593	\$829,138	\$811,165	\$837,916
TOTAL EXPENDITURES	\$634,593	\$829,138	\$811,165	\$837,916
Ending Cash Balance	\$14,329	\$0	\$0	\$0
Ad Valorem Tax in 2016	\$147,206	\$736,030		
Ad Valorem Tax in 2017	\$148,333	\$741,665		
Ad Valorem Tax in 2018	\$154,087	\$770,435		
Ad Valorem Tax in 2019	\$155,628	\$778,139		
Ad Valorem Tax in 2020	\$157,184	\$785,921		
Ad Valorem Tax in 2021	\$158,756	\$793,780		
Ad Valorem Tax in 2022	\$160,344	\$801,718		

Change to 5 mills in 2016

2018 Budget

Revenue Detail and Expenditure Summary

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CONVENTION & TOURISM FUND

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$98,541	\$290,643	\$289,495	\$287,445
REVENUE				
Transient Guest Tax	\$576,046	\$504,410	\$540,000	\$540,000
Interest on Investment	\$103	\$692	\$700	\$700
Misc	\$52,203			
TOTAL RECEIPTS	\$628,352	\$505,102	\$540,700	\$540,700
EXPENDITURES				
CVB Appropriation	\$358,750	\$358,750	\$358,750	\$358,750
Trusler Sports Complex	\$0	\$0	\$0	\$0
City cost associated with events				\$25,000
Mobile App				
Red Rock's Appropriation	\$7,500	\$7,500	\$10,000	\$7,500
ESU Welch Stadium		\$50,000	\$50,000	\$50,000
Main Street Historical District				
Emporia Main Street			\$44,000	\$44,000
Emporia Arts Council Bldg Campaign				
Emporia Arts Council Support	\$5,000	\$10,000	\$10,000	\$10,000
Emporia Granada		\$10,000	\$10,000	\$20,000
Event Appropriations		\$0	\$0	
Symphony in the Flint Hills	\$10,000	\$10,000		
Dirty Kanza	\$20,000	\$20,000	\$25,000	\$25,000
Dynamic discs	\$25,000	\$30,000	\$25,000	\$30,000
Municipal Band Appropriation	\$10,000	\$10,000	\$10,000	\$10,000
Municipal Band Capital Purchase				
National Teacher's Hall of Fame				
Historical Society Building Imp				
Miscellaneous				
Special Projects			\$0	\$247,895
TOTAL EXPENDITURES	\$436,250	\$506,250	\$542,750	\$828,145
Ending Cash Balance	\$290,643	\$289,495	\$287,445	\$0
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	
TOTAL	\$393,503.68	\$576,046.24	\$504,410.27	\$391,611.89
	\$68,000 in late pmts	\$21,878 in late pmts	\$18,913 in late pmts	

Increased bed tax to 7% in January 2017

Reduced Red Rock's allocation in 2018 to \$7,500

Increased Emporia Granada allocation in 2018 to \$20,000

Increased GBO allocation in 2018 to \$30,000

2018 Budget**Revenue Detail and Expenditure Summary**

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INDUSTRIAL FUND

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$34,689	\$35,967	\$37,210	\$37,385
REVENUE				
Ad Valorem Property Tax	\$1,133	\$1,007	\$1,111	\$1,000
Back Tax Collections	\$24	\$42	\$21	\$21
Motor Vehicle Tax	\$144	\$137	\$119	\$117
Ad Valorem Tax Reduction	(\$13)	(\$11)	(\$16)	(\$16)
Interest on Investment	\$26	\$114	\$120	\$120
Miscellaneous				
TOTAL RECEIPTS	\$1,314	\$1,289	\$1,355	\$1,242
EXPENDITURES				
Industrial Promotion				
Dues & Subscriptions				
Travel Expense & Miscellaneous	\$36	\$46	\$1,180	\$1,183
RDA Appropriation				
Contractual Services				
Special Projects and Reserve Funds				
TOTAL EXPENDITURES	\$36	\$46	\$1,180	\$37,444
				\$38,627
Ending Cash Balance	\$35,967	\$37,210	\$37,385	(\$0)

2018 Budget

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

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET PROJECTED
Beginning Cash Balance	\$716,857	\$574,164	\$225,881	\$363,656
Revenue:				
Sales Tax Receipts	\$892,820	\$958,947	\$900,000	\$900,000
Interest Income	\$427	\$825	\$1,800	\$1,000
REG Repayment	\$40,200	\$40,200	\$40,200	\$40,200
Kansas Gas Rebate - REG	\$112,659	\$72,827		
RDA returned money	\$16,799		\$18,508	
Total Revenue	\$1,062,905	\$1,072,799	\$960,508	\$941,200
Expense:				
Appropriation to the RDA	\$338,000	\$338,000	\$338,000	\$308,000
Trf to TIF Fund				
Special Projects				
Emporia Enterprises	\$168,000	\$25,000	\$25,000	\$25,000
Miscellaneous		\$12,456	\$12,458	\$524,580
Bond Council	\$30,473			
Detroit Diesel Drainage	\$63,850	\$63,850		
Land Purchase for Industry	\$283,000	\$175,000	\$175,000	\$175,000
Warren Way	\$0	\$534,500		
Underground Conduit Valu-net	\$50,000			
Misc Improvements		\$0		
Birch Parking Lot	\$0		\$0	
Gas Line Bond Pmt	\$86,936	\$86,936	\$86,936	\$86,936
Land Purchase Bond Pmt	\$185,339	\$185,339	\$185,339	\$185,339
Total Expenses	\$1,205,598	\$1,421,082	\$822,734	\$1,304,856
Ending Cash Balance	\$574,164	\$225,881	\$363,656	\$0

Removed \$140,000 Birch parking lot from 2017

Balance of Land purchase account as of 2017 is \$350,000

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Revenue Detail and Expenditure Summary

SPECIAL ALCOHOL FUND

	2015 Actual	2016 Actual	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$30,170	\$42,985	\$75,670	\$85,520
REVENUE				
Private Club Liquor Tax	\$89,037	\$91,639	\$90,000	\$90,000
Interest on Investment	\$29	\$196	\$250	\$250
TOTAL RECEIPTS	\$89,066	\$91,834	\$90,250	\$90,250
EXPENDITURES				
Appropriations	\$76,250	\$59,150	\$80,400	\$175,770
Other Charges				
Special Projects				
TOTAL EXPENDITURES	\$76,250	\$59,150	\$80,400	\$175,770
Ending Cash Balance	\$42,985	\$75,670	\$85,520	\$0

	Receive in 2014	Receive in 2015	Receive in 2016	Received in 2017	Requested for 2018
Appropriations					
Mental Health Center	\$12,600.00	\$20,000.00	\$20,000	\$20,000	\$20,000
Corner House	\$31,675.00	\$45,000.00	\$45,000	\$55,000	\$75,000
Emporia State University	\$5,400.00		\$5,400	\$5,400	\$5,400
USD #253	\$12,800.00				
Total	\$62,475.00	\$65,000.00	\$70,400	\$80,400	\$100,400

Receipts	2013	2014	2015	2016	2017
1ST QUARTER - MARCH	\$14,750.30	\$18,150.11	\$21,666.30	\$20,092.22	\$24,673.40
2ND QUARTER - JUNE	\$15,740.67	\$19,656.80	\$19,528.53	\$23,366.16	\$22,036.20
3RD QUARTER - SEPTEMBER	\$19,751.07	\$23,536.86	\$25,240.87	\$24,491.77	\$22,549.91
4TH QUARTER - DECEMBER	\$17,785.48	\$17,818.82	\$22,600.91	\$23,688.74	
TOTAL	\$68,027.52	\$79,162.59	\$89,036.61	\$91,638.89	\$69,259.51

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

2018 Budget

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Revenue Detail and Expenditure Summary**SPECIAL PARKS & RECREATION**

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$387,317	\$274,112	\$152,525	\$217,975
REVENUE				
Private Club Liquor Tax	\$89,037	\$91,639	\$90,000	\$90,000
Donations & Grants	\$1,200	\$0	\$0	\$0
Lake Kahola Proceeds	\$0	\$0	\$0	\$0
Trf of Internal Funds for Lake Kahola	\$0	\$0	\$0	\$0
Interest on Investment	\$276	\$489	\$450	\$450
TOTAL RECEIPTS	\$90,513	\$92,128	\$90,450	\$90,450
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Vacancy Rate	\$0	\$0	\$0	\$0
Maintenance & Repair	\$2,500	\$0	\$0	\$0
Commodities	\$899	\$0	\$0	\$0
Capital Outlay	\$0	\$213,715	\$25,000	\$30,000
Contractual Services	\$60,319	\$0	\$0	\$0
Transfer to Project Accounts	\$140,000	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$278,425
TOTAL EXPENDITURES	\$203,718	\$213,715	\$25,000	\$308,425
Ending Cash Balance	\$274,112	\$152,525	\$217,975	\$0
Receipts				
1ST QUARTER - MARCH	2014	2015	2016	2017
	\$18,150	\$21,666	\$20,092	\$24,673
2ND QUARTER - JUNE	\$19,657	\$19,529	\$23,366	\$22,036
3RD QUARTER - SEPTEMBER	\$23,537	\$25,241	\$24,492	\$22,550
4TH QUARTER - DECEMBER	\$17,819	\$22,601	\$23,689	
TOTAL	\$79,163	\$89,037	\$91,639	\$69,260

Department	Year	Description	Amount	Years to Bond	Funding Source
Golf Course	2017	72" Rotary Mower	\$25,000		Special Park
Park	2018	6ft Rotary Mower	\$30,000		Special Park
			\$30,000		
Park	2017	Spray Park @ Peter Pan Park	\$175,000		Kahola/Jones Grant

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2018 Budget

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Revenue Detail and Expenditure Summary**SPECIAL STREET FUND**

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$281,015	\$424,610	\$451,212	\$436,652
REVENUE				
Gasoline Tax	\$648,226	\$652,902	\$657,030	\$654,180
Special City-County Tax	\$75,799	\$77,314	\$74,800	\$74,480
Damages- Storm	\$37,456	\$22,983	\$350	\$0
Interest on Investment	\$326	\$1,690	\$1,500	\$1,500
Transfer of Funds			\$0	\$0
Sale of Salvage	\$233	\$15	\$1,900	\$0
Miscellaneous	\$547	\$109	\$0	\$0
TOTAL RECEIPTS	\$762,587	\$755,013	\$735,580	\$730,160
EXPENDITURES				
Personnel Services	\$390,641	\$412,062	\$356,620	\$364,584
Vacancy	\$0	\$0	(\$9,755)	(\$9,633)
Maintenance & Repair	\$65,255	\$50,932	\$157,960	\$97,610
Commodities	\$92,501	\$101,334	\$97,465	\$99,950
Other Charges	\$28,667	\$26,744	\$33,750	\$407,446
Capital Outlay	\$0	\$74,987	\$38,000	\$130,000
Debt Redemption	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Utilities	\$29,121	\$22,643	\$28,625	\$29,300
Communications	\$532	\$1,693	\$2,225	\$2,225
Training & Travel	\$989	\$2,282	\$4,100	\$4,100
Contractual Services	\$11,286	\$44,766	\$41,150	\$41,230
Administrative Fees	\$0	\$0	\$0	\$0
Audit Adjustments		(\$9,031)		
TOTAL EXPENDITURES	\$618,992	\$728,411	\$750,140	\$1,166,812
Net Change in Cash	\$143,595	\$26,602	(\$14,560)	(\$436,652)
Ending Cash Balance	\$424,610	\$451,212	\$436,652	(\$0)
Receipts				
1st Quarter - Jan Payment	2014	2015	2016	2017
	\$160,875	\$161,062	\$161,495	\$166,388
2nd Quarter - April Payment	\$154,971	\$155,916	\$154,575	\$154,534
3rd Quarter - July Payment	\$162,179	\$160,255	\$161,454	\$165,953
4th Quarter - Oct Payment	\$165,898	\$170,993	\$175,378	
Total	\$643,923	\$648,226	\$652,902	\$486,875

Allocating \$4,600 for 4 years to fund 27th pay period in 2021
Includes \$60,000 for storm water cleaning

Department	Year	Description	Amount	Years to Bond	Funding Source
Sign & Marking	2017	Replace two traffic light detectors	\$38,000		Street Fund
Public Works	2018	Public Works Center- Replace crumbling/falling concrete roadway sections on the group	\$15,000		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	\$75,000		Street Fund
			\$130,000		

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City of Emporia, Kansas
2018 Budget

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Revenue Detail and Expenditure Summary

DRUG FORFEITURES

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
Beginning Cash Balance	\$24,408	\$81	\$23,414	\$0
REVENUE				
Receipts from Drug Forfeitures	\$9,386	\$13,277	\$76,513	\$5,000
Interest on Investment	\$13	\$58	\$100	\$100
Miscellaneous		\$10,000		
Transfer of Funds				
Audit Adjustment				
TOTAL RECEIPTS	\$9,399	\$23,335	\$76,613	\$5,100
EXPENDITURES				
Commodities	\$185	\$0	\$5,070	\$5,100
Capital Outlay				
Communications				
Transfer of Funds	\$10,000			
Other Contractual			\$94,957	
Travel & Training				
Maintenance & Repair	\$23,541	\$2		
TOTAL EXPENDITURES	\$33,726	\$2	\$100,027	\$5,100
Ending Cash Balance	\$81	\$23,414	\$0	\$0

Department	Year	Description	Amount	Years to Bond	Funding Source
Airport	2017	Aviation Fuel Truck (Jet Fuel) - replacing 1980 unit #721	\$208,000	10 Mill Levy	
Special Street	2017	Rubber Tire Loader-Comparative to 928G Cat Loader	\$180,000	10 Mill Levy	
EMS	2018	Ambulance Purchase (A5)	\$250,000	5 Mill Levy	
Engineering	2018	Engineering Design/Utility Relocation/ROW for Becker Storm Water Project	\$250,000	10 Mill Levy	
Park	2018	Peter Pan-Infrastructure Replacement- Restrooms, Parking, sidewalk	\$1,000,000	10 Mill Levy	
			\$1,500,000		
EMS	2019	Ambulance (A6)	\$250,000	5 Mill Levy	
Engineering	2019	Becker Addition Drainage Ditch	\$2,500,000	10 Mill Levy	
Engineering	2019	Replace 30th Ave	\$850,000	10 Mill Levy	
Fire	2019	Fire Station #1	\$6,500,000	20 Mill Levy	
Golf Course	2019	Renovation for Runway expansion	\$1,500,000	10 Mill Levy	
			\$11,600,000		
Airport	2020	Construction of Runway Extension (FAA 90/10 Match)	\$500,000	10 Mill Levy	
Civic	2020	Remodel fire area to general offices	\$6,500,000	20 Mill Levy	
EMS	2020	Ambulance (A1)	\$250,000	5 Mill Levy	
Fire	2020	Squad	\$250,000	10 Mill Levy	
Fire	2020	Class A Pumper Engine 1	\$575,000	10 Mill Levy	
Park	2020	Park & Zoo Maintenance Facility	\$325,000	10 Mill Levy	
Sign & Marking	2020	Light Duty aerial bucket truck w 30-35 foot reach - replacement	\$110,000	10 Mill Levy	
			\$8,510,000		
Engineering	2021	Arundel Street Drainage Sewer Rehabilitation	\$2,250,000	10 Mill Levy	
EMS	2021	Ambulance Purchase (A4)	\$250,000	5 Mill Levy	
Special Street	2021	Motor Grader or comparable replacement	\$200,000	10 Mill Levy	
			\$2,700,000		
Fire	2022	Quint 1	\$1,250,000	10 Mill Levy	
			\$1,250,000		

2018 Budget

Revenue Detail and Expenditure Summary

Cash Basis

WATERWORKS FUND

08/16/2017

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	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
BEGINNING CASH	\$1,287,464	\$2,274,061	\$2,373,602	\$1,562,034
REVENUE				
Sale of Water	\$5,050,568	\$4,480,250	\$4,500,000	\$5,175,000
Service Charge	\$85,095	\$117,452	\$100,000	\$100,000
Penalties	\$83,884	\$81,182	\$80,000	\$80,000
Sale of Salvage	\$1,311	\$132	\$0	\$0
Reimbursed Expense	\$3,575	\$2,776	\$750	\$750
Interest on Investment	\$1,882	\$9,332	\$8,000	\$8,000
Sale of Bonds	\$0	\$2,785,524	\$0	\$0
Trf from Health Ins Fund - Premium	\$0	\$0	\$0	\$0
Trf from project fund	\$366,734	\$0	\$0	\$0
Non Operating Revenue	\$0	(\$282,762)	\$0	\$0
Miscellaneous	\$5,068	\$6,863	\$1,000	\$1,000
TOTAL RECEIPTS	\$5,598,117	\$7,200,749	\$4,689,750	\$5,364,750
EXPENDITURES				
Personnel Services	\$650,755	\$588,407	\$746,164	\$834,736
Vacancy	\$0	\$0	(\$25,166)	(\$22,723)
Maintenance & Repair	\$354,944	\$349,060	\$439,719	\$394,685
Commodities	\$415,613	\$532,606	\$675,798	\$672,844
Other Charges	\$167,925	\$125,860	\$174,002	\$173,090
Capital Outlay	\$327,558	\$221,878	\$353,000	\$290,000
Debt Payment	\$751,355	\$1,029,925	\$1,276,704	\$1,450,987
Stock	\$16,653	\$7,132	(\$1,000)	(\$1,000)
Transfer to Project Account	\$0	\$2,262,628	\$0	\$0
Utilities	\$471,698	\$456,446	\$478,750	\$484,250
Communications	\$28,141	\$28,475	\$30,897	\$30,913
Travel & Training	\$6,614	\$10,791	\$8,450	\$10,450
Contractual Services	\$320,296	\$339,687	\$548,400	\$443,500
Administrative Fee 17%	\$875,020	\$798,238	\$795,600	\$910,350
Change in Liabilities	\$224,948	\$350,074		
TOTAL EXPENDITURES	\$4,611,520	\$7,101,208	\$5,501,318	\$5,672,082
NET CHANGE IN CASH	\$986,597	\$99,541	(\$811,568)	(\$307,332)
ENDING CASH	\$2,274,061	\$2,373,602	\$1,562,034	\$1,254,702
Principal Bond Payments	(\$555,000)	(\$760,000)	(\$950,000)	(\$1,131,563)
Depreciation	\$919,660	\$880,511	\$906,019	\$906,019
Capitalized Assets	(\$955,987)	(\$240,000)	(\$353,000)	(\$290,000)
Liabilities				
ADJUSTMENTS	(\$591,327)	(\$119,489)	(\$396,981)	(\$515,544)
Base for reserve calculation	\$4,283,962	\$6,879,330	\$5,148,318	\$5,382,082
20% reserve amount	\$856,792	\$1,375,866	\$1,029,664	\$1,076,416
Amount over 20% reserve	\$1,417,268	\$997,736	\$532,370	\$178,285
Percent	53.08%	34.50%	30.34%	23.31%

Personnel services includes a 2.5% merit pay increase
Allocating \$10,000 for 4 years to fund 27th pay p Base
Admin fee at 17%

Consumption	7.53	15%
Total	14.45	8.66
Difference	21.98	16.62
		25.28
		3.30
per 1,000 gal	2.89	3.32

2018 Budget

8/16/2017

Revenue Detail and Expenditure Summary

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Cash Basis

WASTE WATER FUND

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
BEGINNING CASH	\$3,098,948	\$2,392,660	\$863,839	\$1,190,861
REVENUE				
Sales/Charges	\$3,591,479	\$3,593,807	\$3,875,911	\$4,263,503
Extra Strength Surcharge	\$48,589	\$48,709	\$69,540	\$69,540
Interest on Investment	\$2,418	\$6,886	\$4,000	\$2,500
Transfer from Multi Year	\$0			\$0
Transfer from project fund				\$0
Miscellaneous	\$2,347	\$7,096	\$2,500	\$1,000
TOTAL RECEIPTS	\$3,644,833	\$3,656,498	\$3,951,951	\$4,336,543
EXPENDITURES				
Personnel Services	\$688,761	\$668,384	\$772,797	\$883,396
Vacancy	\$0	\$0	(\$20,678)	(\$22,374)
Maintenance & Repair	\$236,422	\$243,827	\$291,000	\$332,000
Commodities	\$71,935	\$59,115	\$104,850	\$81,350
Other Charges	\$88,812	\$103,053	\$111,700	\$114,650
Capital Outlay	\$518,352	\$868,857	\$11,000	\$170,000
Debt Payment	\$931,010	\$933,410	\$950,010	\$326,466
Transfer to Project fund	\$339,959	\$1,000,000	\$0	\$0
Utilities	\$405,846	\$439,447	\$482,000	\$484,000
Communications	\$28,050	\$23,491	\$28,800	\$28,300
Travel & Training	\$1,158	\$3,884	\$4,500	\$7,000
Contractual Services	\$155,405	\$121,281	\$278,950	\$213,950
Administrative Fee 17%	\$608,379	\$615,651	\$610,000	\$610,000
Change in Liabilities	\$277,032	\$104,919		
TOTAL EXPENDITURES	\$4,351,121	\$5,185,319	\$3,624,929	\$3,228,738
NET CHANGE IN CASH	(\$706,288)	(\$1,528,822)	\$327,022	\$1,107,805
ENDING CASH	\$2,392,660	\$863,839	\$1,190,861	\$2,298,666
Depreciation	\$966,133	\$1,039,703	\$1,045,250	\$1,045,300
Principal Bond Payments	(\$745,000)	(\$770,000)	(\$795,000)	(\$195,306)
Capitalized Assets	(\$4,488,155)	\$0	(\$11,000)	(\$170,000)
Change in Liabilities				
ADJUSTMENTS	(\$4,267,022)	\$269,703	\$239,250	\$679,994
Base for reserve calculation	\$3,832,769	\$4,316,462	\$3,613,929	\$3,058,738
20% Cash Reserve amount	\$766,554	\$863,292	\$722,786	\$611,748
Amount over 20% Cash Reserve	\$1,626,107	\$546	\$468,075	\$1,686,918
Percentage	62.43%	20.01%	32.95%	75.15%

Personnel services includes a 2.5% merit pay increase

Allocating \$10,000 for 4 years to fund 27th pay p Base

Admin fee is set at \$610,000

Rate increase 14% in 2017

B&I to make 2018 Bond Pmt for 2011 & 2012 loa Difference

B&I to make 2019 Bond Pmt for 2011 & 2012 loans \$779,532

per 1,000 gal

	10.00%
	15.12
	16.63
Consumption	14.70
Total	16.17
	32.80
	2.98
	3.23
	2.94

Department	Year	Description	Amount	Years to Bond	Funding Source
Sewer Maintenance	2017	Replacement of Sewer Lift Station #9	\$750,000	10	Waste Water Fund
Sewer Plant	2017	Replace 725 John Deere Mower	\$11,000		Waste Water Fund
			\$761,000		
Sewer Maintenance	2018	Sewer Maintenance Rehabilitation	\$700,000	15	Waste Water Fund
Sewer Maintenance	2018	Replace Lift Station #10 and 12	\$120,000		Waste Water Fund
Waste Water Plant	2018	Sewer Plant upgrade	\$28,000,000	20	Waste Water Fund
Sewer Maintenance	2018	Replace Lift Station #13	\$50,000		Waste Water Fund
			\$28,870,000		

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2018 Budget**Revenue Detail and Expenditure Summary**
Cash Basis**SOLID WASTE DISPOSAL FUND**

	2015 (Actual)	2016 (Actual)	Budget 2017	Proposed Budget 2018
BEGINNING CASH	\$2,041,821	\$1,922,357	\$2,146,461	\$1,785,790
REVENUE				
Refuse Collection Fees	\$2,817,763	\$2,760,662	\$2,700,000	\$2,700,000
Interest on Investments	\$1,911	\$8,832	\$8,000	\$8,000
Resale of Recyclables	\$150,850	\$118,056	\$130,000	\$130,000
Box Container Fees	\$1,086,331	\$1,073,708	\$1,105,000	\$1,215,500
Curb side recycling	\$0	\$0	\$0	\$0
Landfill Fees	\$353,098	\$367,838	\$387,500	\$425,500
Miscellaneous	\$7,954	\$4,347	\$4,636	\$4,636
TOTAL RECEIPTS	\$4,417,907	\$4,333,443	\$4,335,136	\$4,483,636
EXPENDITURES				
Personnel Services	\$1,415,041	\$1,385,039	\$1,561,726	\$1,721,991
Vacancy	\$0	\$0	(\$43,571)	(\$47,459)
Maintenance & Repair	\$201,935	\$190,917	\$225,256	\$216,915
Commodities	\$201,030	\$195,163	\$219,009	\$226,770
Other Charges	\$89,809	\$113,724	\$134,271	\$135,748
Capital Outlay	\$231,771	\$255,597	\$426,000	\$576,000
Utilities	\$37,468	\$34,581	\$40,512	\$41,650
Communications	\$42,618	\$31,500	\$39,302	\$39,390
Travel & Training	\$3,761	\$4,749	\$7,500	\$9,500
Contractual Services	\$1,148,900	\$1,090,295	\$1,373,078	\$1,256,440
Administrative Fee 17%	\$712,873	\$711,742	\$712,725	\$737,970
Change in Liabilities	\$452,165	\$96,031		
TOTAL EXPENDITURES	\$4,537,371	\$4,109,339	\$4,695,808	\$4,914,915
NET CHANGE IN CASH	(\$119,464)	\$224,105	(\$360,671)	(\$431,279)
ENDING CASH	\$1,922,357	\$2,146,461	\$1,785,790	\$1,354,512
Depreciation	\$434,473	\$437,489	\$426,000	\$426,000
Capitalized Assets	(\$607,663)	\$27,044	(\$426,000)	(\$576,000)
Change in Liabilities				
ADJUSTMENTS	(\$173,190)	\$464,533	\$0	(\$150,000)
Base for reserve calculation	\$4,305,600	\$3,853,742	\$4,269,808	\$4,338,915
20% cash reserve amount	\$861,120	\$770,748	\$853,962	\$867,783
Amount over 20% Cash Reserve	\$1,061,237	\$1,375,713	\$931,829	\$486,729
Percentage	44.65%	55.70%	41.82%	31.22%

Personnel services includes a 2.5% merit pay increase
 Alllocating \$17,500 for 4 years to fund 27th pay period in 2021
 Admin fee at 17%
 Reduced tree trimming program
 One additional MWIII in collections 2018
 Landfill raise the minimum from \$5 to \$8 then
 Roll off - Tras

10%	
14.84	14.84
46.15	41.95
63.27	57.52
96.01	87.28

Department	Year	Description	Amount	Years to Bond	Funding Source
Collections	2017	Roll-Off Truck	\$196,000		
Transfer Station	2017	Gatehouse Computer System and Scale Program	\$30,000		
Transfer Station	2017	Brush Disposal Equipment	\$200,000		
			\$426,000		
Collections	2018	Automated Refuse Truck Replacement	\$260,000		
Collections	2018	Rear-load Packer Body (ONLY)- replacement	\$65,000		503-4003-400.0504
Public Works	2018	Public Works Center- Replace crumbling/falling concrete roadway sections on the ground	\$30,000		503-4003-400.0504
Recycling Center	2018	Forklift	\$38,000		503-4006-400.0504
Transfer Station	2018	John Deere 710 Backhoe	\$183,000		503-4004-400.0504
			\$576,000		