CITY COMMISSION MEETING
February 24, 2021 at 9:30 AM

CITY COMMISSION / MUNICIPAL COURT ROOM
518 MECHANIC, EMPORIA, KS

Agenda

Pre-Luncheon Items

- ► Update on Unbound Gravel Event
- ► Presentation of BG Water Model
- ► Discuss Purchase Actuators
- ► 2020 Financial Closeout Report
- ► Discuss Debt on Water and Sewer Fund
- ► Update on RHID
- ► Joint Luncheon w/MUPP Board at Noon

Post-Luncheon Items

EMPORIA
City of Emporia

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EMPORIA
City of Emporia

Memo

TO: City Commission

FROM: Lane Massey, Assistant City Manager

CC: Department Heads

DATE: February 19, 2021

SUBJECT: Unbound Gravel Update

Representative from Lifetime Fitness will be at the February 24th Study Session to give the City Commission an update on the Unbound Gravel Event.

Memo

TO: City Commission

FROM: Dean Grant, Director of Public Works

CC: Department Heads

DATE: February 18, 2021

SUBJECT: Water Model

Bruce Boettcher, Brian Foster, and Seaver Williams with BG Consultants will be presenting on the Benefits of a Water Model, as well as modeling water system scenarios.

Memo

TO: City Commission

FROM: Dean Grant, Director of Public Works

CC: Department Heads

DATE: February 18, 2021

SUBJECT: Water Treatment Plant Turbidimeters and Filter Valve Actuators

Staff would like to upgrade 12 turbidimeters and add 9 new turbidimeters at the water treatment plant. 1 of the turbidimeters to be upgraded monitors the raw water being pumped from the raw water intake to the treatment plant, 10 turbidimeters for monitoring the filters, and 1 for monitoring the combined filter effluent. Also, we would like to add 2 turbidimeters to monitor the pre-sedimentation basins, 2 to each of the of the 3 settling basins, and 1 to the combined settled water prior to the filters. These turbidimeters will allow the treatment plant staff to continuously monitor the turbidities throughout the treatment process, allowing for more efficient plant operations.

Staff would also like to upgrade the filter valve actuators at the water treatment plant. The valve actuators work with the SCADA system to filter the water and to backwash the filters without the operator having to manually change the position on the valve. The actuators that are currently in use have were installed approximately 25 years ago, and the life of the actuator is 15-20 years. The existing actuators have multiple moving pieces, and if one piece breaks then the actuator will not work properly. The existing actuators also require higher air pressures to for the actuator to move the valve. We are looking at an actuator that has only one moving piece, making them less susceptible to breaking down, therefore more reliable.

The total cost of the two (2) projects is $900,000.00 and will be paid for by issuing General Obligation Bonds.

EMPORIA
City of Emporia

To: City Commissioners
From: Janet Harrouff
Date: February 19, 2021
RE: 2020 Year end summary

Considering how challenging 2020 was, the City of Emporia ended the year in a good financial position. All funds are above the minimum fund balance levels and year end unencumbered balances were better than the 2020 estimated balances. The cover sheet for each fund has been prepared showing the actual 2020 balances and the 2020 budgeted balances. The capital items purchased in each fund are also included.

General Fund: The 2020 budgeted unencumbered cash balance was $3,895,538 and a cash reserve level of 22.62%. The actual year-end unencumbered cash balance is $4,300,392, $404,854 higher than budget and a cash reserve level of 26.89%. The 2020 actual beginning cash balance was $365,135 higher than budget. The General Fund has an unencumbered cash balance of $145,001 more than 2019-year end balance.

The revenue was $695,917 higher than budget. Some highlights were:

Sales tax was $99,800 higher,
County wide sales tax was $149,480 higher,
Motor Vehicle taxes was $222,834 higher,
Building permits was $94,047 higher,
Golf fees were $55,342 higher,
Care/Sparks grant money received $273,900 higher.

The expenses were $1,136,044 higher than budget when the excess carryover is not taken into consideration. Some highlights were:

Personnel Services was $263,000 lower,
Motor Fuel was $63,900 lower,
Travel & Training was $134,900 lower,
Capital Outlay was $118,000 higher,
Contractual Services was $180,000 lower,
Transferred $1,286,000 to the Internal Improvement fund for future projects,
Transferred $515,000 to Health Insurance fund
Transferred $200,000 to Worker's Comp Fund.

Multi Year Fund: A total of $1,394,881 was spent on numerous projects within the city limits. $1,204,900 was spent on streets and sidewalks; $71,900 was spent on storm water drainage; $25,000 on Library Roof; and $90,000 for public/private partnership. Sales tax was $149,480 higher than budget. The ending cash balance is $2,886,492 which will be carried over to 2021 for completion of 2020 projects.

Library Fund: Revenue was $36,149 lower than budget, which was mostly Ad Valorem tax payments. The Library was paid all available funds.

Convention & Tourism Fund: Due to travel being restricted, the Transient guest tax collections was $71,300 lower than budget. No allocation was given for the events that were cancelled. The ending unencumbered cash balance is $514,736, which was $118,633 higher than budget.

Industrial Fund: Revenue was $260 less than budget. The expenses were $17,569 less than budget. The unencumbered ending cash balance was $18,767.

Industrial Development Sales Tax Fund: Revenue was $5,950 lower due to lower interest rates. The balance for any future land purchases is $900,000. The ending unencumbered cash balance is $442,852, $44,193 more than budgeted unencumbered cash balance.

Special Alcohol Fund: Liquor Tax collections was $27,762 lower than budget due to the restrictions on bars and restaurants. The fund has an ending unencumbered cash balance of $73,443.

Special Park Fund: The Liquor Tax collections was $27,762 lower than budget. The municipal band allocation of $10,000 was not paid out in 2020. The Peter Pan Parking lot was bonded rather than paying cash due to the uncertainty of the economy. The ending unencumbered cash balance is $117,929.

Special Street Fund: The beginning cash balance was $160,275 higher than budget. The gas tax was $17,785 lower than budget. Expenses were $17,014 lower than budget. The unencumbered cash balance is $546,751 which is $165,469 higher than budgeted.

Drug Forfeitures Fund: The ending unencumbered cash balance was $68,301. Drug forfeiture receipts were $21,980 higher than budget. Expenditures were $593 higher than original budget.

Bond & Interest Fund: Revenue was $20,765 lower than budgeted due to less collected Ad Valorem Tax and lower interest revenue. The ending unencumbered cash balance was $883,335. $895,000 was paid on the principal balance of the bonds and $1,000,000 was paid on bonds for the water and wastewater funds. The current outstanding GO bond balance is $7,650,000.

Water Fund: The Water fund started the year with $1,308,350 more in unencumbered cash than budgeted. Water sales were $215,536 higher than budget. Penalties and service charges were $6,848 lower than budget due to not turning delinquent customers off for three months.

Expenses were $1,019,334 lower than budget with the majority of the difference being the $500,000 of bond payments that the B&I fund paid. The water fund ended the year with a cash reserve of 42.46% and an unencumbered cash balance of $2,630,860 which is $401,934 higher than the original budget. The water fund has $21,004,863 in outstanding debts.

Wastewater Fund: The fund started the year with $711,479 more in unencumbered cash than budgeted. The Wastewater charges were $113,917 higher than budget. The expenses were $1,666,096 lower than budget. The fund has an unencumbered cash balance of $2,616,764 which is $1,969,529 higher than the original budget and a reserve level of 51.98%. The current outstanding GO bond balance is $32,586,523.

Solid Waste Fund: The beginning unencumbered cash balance was $1,012,806 higher than budget. The roll off revenue was $183,725 higher than budget but polycart & dumpster revenue was $249,900 less than budget. The expenses were $691,948 less than budget. Maintenance & Repair was $64,500 lower and contractual services was $205,368 lower. This fund has an unencumbered cash balance of $3,590,792 and a reserve level of 83.96%. The unencumbered cash is $1,723,287 higher than budget.

City of Emporia, Kansas 02/01/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary

GENERAL FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$3,633,385	$3,700,301	$4,155,390	$3,790,255
REVENUE				
Ad Valorem Property Tax	$4,045,948	$4,420,053	$4,417,628	$4,528,272
Taxes	$10,561,918	$10,598,987	$10,808,057	$10,610,443
Intergovernmental Taxes	$229,765	$253,582	$279,522	$241,211
Licenses & Permits	$209,579	$206,176	$266,849	$147,250
Charges for Services	$2,280,518	$2,314,116	$2,430,920	$2,222,275
Fines & Fees	$525,437	$527,095	$459,166	$515,700
Use of Property and Money	$226,572	$319,457	$171,112	$143,524
Reimbursements	$213,272	$202,766	$190,885	$199,227
Misc. Rev. - Administrative Transfers 17%	$2,467,288	$2,659,421	$2,850,461	$2,600,256
Transfer from Solid Waste Fund				
Transfer from Health Insurance Fund				
Operating Revenues	$6,925	$4,915	$0	$4,700
Non operating Revenues	($505)	$41,159	$34,175	
TOTAL RECEIPTS	$20,766,717	$21,547,727	$21,908,775	$21,212,858
EXPENDITURES				
Personnel Services	$11,747,383	$12,137,598	$12,227,083	$12,848,211
Vacancy Rate	$0	$0	$0	-$358,064
Maintenance & Repair	$809,637	$569,299	$728,580	$837,180
Commodities	$1,308,610	$1,297,346	$1,020,754	$1,346,040
Other Charges	$685,959	$586,172	$662,237	$749,543
Capital Outlay	$424,847	$670,422	$652,929	$534,800
Debt Reduction				
Stock	($1,983)	$3,098	$1,154	
Transfer to Industrial Development Sales Tax	$900,000	$900,000	$925,000	$925,000
Transfer to Multi Year Fund	$2,385,756	$2,453,064	$2,535,236	$2,385,756
Transfer to Project accounts	$827,202	$1,037,917	$2,136,021	$40,000
Transfer to Library Fund				
Transfer to Library Employee Benefit fund				
Transfer to B&I for Aquatic Center payment				
Transfer to B&I for Hanger payment	$0	$0	$0	
Utilities	$465,723	$438,828	$439,002	$472,270
Communications	$85,779	$87,965	$91,173	$111,650
Training and Travel	$174,083	$178,202	$70,355	$205,250
Jail Expenses	$58,430	$90,600	$29,600	$75,000
Other Contractual	$892,756	$810,614	$724,494	$934,938
Outstanding PO's		($288,760)		
Excess Carryover	$0	$0	$0	$2,840,158
TOTAL EXPENDITURES	$20,764,182	$20,972,365	$22,243,618	$23,947,732
Revenue less expenses	$2,535	$575,362	($334,843)	($2,734,874)
Cash Basis Adjustments/Non-appropriated Balance	$64,381	($120,272)	$479,845	$0
Ending Cash Balance	$3,700,301	$4,155,391	$4,300,392	$1,055,381
Base for Reserve calculation	$16,226,377	$15,910,962	$15,994,432	$20,062,176
15% Reserve	$2,433,957	$2,386,644	$2,399,165	$3,009,326
Amount over 15% Reserve	$1,266,344	$1,768,747	$1,901,227	($1,953,945)
Percentage	22.80%	26.12%	26.89%	5.26%

City of Emporia, Kansas

2/1/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary

MULTI YEAR FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning cash balance	$1,259,422	$1,612,865	$1,731,254	$1,731,254
Revenue				
Sales Tax	$2,385,756	$2,464,704	$2,535,236	$2,385,756
Interest	$25,875	$48,117	$15,119	$30,000
Misc revenue	$50,752	$0	$0	$0
Accounts Receivable	$650	$1,463	($236)	
TOTAL RECEIPTS	$2,463,032	$2,514,284	$2,550,119	$2,415,756
EXPENDITURES				
Projects	$2,109,589	$2,395,895	$1,394,881	$4,281,725
Special Projects	$0	$0	$0	$0
TOTAL EXEPENDITURES	$2,109,589	$2,395,895	$1,394,881	$4,281,725
Revenue less Expenses	$353,444	$118,388	$1,155,239	($1,865,969)
Ending Cash Balance	**$1,612,865**	**$1,731,254**	**$2,886,492**	**($134,715)**

City of Emporia, Kansas

2020 Year End Summary

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Revenue Detail and Expenditure Summary

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LIBRARY FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$0	$1,601	$0	$0
REVENUE				
Ad Valorem Property Tax	$729,210	$791,574	$788,532	$829,423
Back Tax Collection	$17,271	$18,092	$20,491	$22,000
Motor Vehicle Tax	$114,767	$90,848	$135,520	$130,000
Recreational Vehicle Tax	$830	$931	$1,034	$900
Ad Valorem Tax Reduction	($9,589)	($9,822)	($8,903)	($9,500)
General Fund Contribution				
TOTAL RECEIPTS	$852,489	$891,623	$936,674	$972,823
EXPENDITURES				
Insurance Refund				
Misc Projects	$0	$0	$0	$0
Additional money due to state funding				
Appropriation	$850,889	$893,224	$936,674	$972,823
TOTAL EXPENDITURES	$850,889	$893,224	$936,674	$972,823
Ending Cash Balance	$1,600	$0	$0	$0

City of Emporia, Kansas 02/01/2021

2020 Year End Summary

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Revenue Detail & Expenditure Summary

CONVENTION & TOURISM FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$299,558	$388,105	$522,928	$434,603
REVENUE				
Transient Guest Tax	$690,576	$713,538	$558,700	$630,000
Interest on Investment	$4,113	$7,540	$3,096	$5,000
Fence Rental	$8,912	$6,988	$0	$9,000
Misc	($604)	($744)	$1,346	
TOTAL RECEIPTS	$702,997	$727,322	$563,142	$644,000
EXPENDITURES				
CVB Appropriation	$358,750	$360,000	$365,000	$365,000
Trusler Sports Complex	$0	$0	$0	$0
City Cost Associated with events	$25,000	$30,000	$0	$30,000
Civic Auditorium Improvements			$50,000	$50,000
Mobile App				
Red Rock's Appropriation	$7,500	$7,500	$7,500	$7,500
Main Street Historical District				
Emporia Main Street	$44,000	$50,000	$50,000	$50,000
Breckiinridge Hotel				$35,000
Emporia Arts Council Bldg Campaign				
Emporia Arts Council Support	$10,000	$10,000	$10,000	$10,000
Emporia Granda	$20,000	$20,000	$20,000	$20,000
Event Appropriations	$0	$0	$0	$0
Symphony In the Flint Hills	$0	$0	$0	$0
Dirty Kanza	$25,000	$25,000	$0	$25,000
Glass Blown Open	$30,000	$25,000	$0	$30,000
Junior World Event		$15,000	$0	$10,000
Municipal Band Appropriation	$10,000	$0	$0	$0
Municipal Band Capital Purchase				
National teacher's Hall of Fame				
Historical Society Building Imp				
ESU Foundation - Welch Stadium Imp	$50,000	$50,000	$50,000	$50,000
Dynamic Dics				
Miscellaneous	$34,200	$18,750	$1,959	$0
Special Projects	$0	$0	$0	$396,103
Outstanding PO's		($18,750)	$16,875	
TOTAL EXPENDITURES	$614,450	$592,500	$571,334	$1,078,603
Ending Cash Balance	$388,105	$522,927	$514,736	$0

Transient Guest Tax Receipts	2018	2018	2019	2020
1ST QUARTER-JANUARY	$149,499.38	$149,499.38	$172,538.00	$193,559.51
2ND QUARTER-APRIL	$127,440.51	$127,440.51	$125,683.39	$132,542.30
3RD QUARTER-JULY	$213,098.04	$213,098.04	$207,494.60	$80,649.41
4TH QUARTER-OCTOBER	$200,537.74	$200,537.74	$207,822.11	$151,949.08
TOTAL	$690,575.67	$690,575.67	$713,538.10	$558,700.30

City of Emporia, Kansas

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2020 Year End Summary

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Revenue Detail & Expenditure Summary

INDUSTRIAL FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$38,737	$40,474	$42,420	$40,962
REVENUE				
Ad Valorem Property Tax	$1,026	$949	$1,091	$1,000
Back Tax Collections	$27	$25	$28	$21
Motor Vehicle Tax	$174	$125	$171	$120
Ad Valorem Tax Reduction	($13)	($12)	($12)	($16)
Interest on Investment	$578	$922	$138	$550
Miscellaneous				
TOTAL RECEIPTS	$1,792	$2,009	$1,416	$1,675
EXPENDITURES				
Industrial Promotion				
Dues & Subscriptions				
Travel Expense & Miscellaneous	$0	$0	$0	$1,185
RDA Appropriation				
Contractual Services	$55	$63	$25,068	
Special Projects and Reserve Funds	$0	$0	$0	$41,452
TOTAL EXPENDITURES	$55	$63	$25,068	$42,637
Ending Cash Balance	$40,474	$42,420	$18,768	$0

2020 Year End Summary

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Revenue Detail and Expenditure Summary

INDUSTRIAL DEVELOPMENT SALES TAX FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$211,360	$397,626	$436,802	$386,659
Revenue:				
Sales Tax Receipts	$900,000	$900,000	$925,000	$925,000
Interest Income	$11,535	$22,141	$5,465	$12,000
Miscellaneous			$585	
Reimbursed Exp - Retail Study				
REG Repayment	$40,200	$0	$0	$0
NIM Escrow				
Kansas Gas Rebate - REG	$0	$0	$0	$0
RDA returned money	$39,265	$2,035	$0	$0
Total Revenue	**$991,000**	**$924,176**	**$931,050**	**$937,000**
Expense:				
Appropriation to the RDA	$308,000	$325,000	$350,000	$350,000
Trf to TIF Fund				
Emporia Enterprises	$25,000	$35,000	$25,000	$25,000
Miscellaneous	$0	$0	$0	$0
Bond Council				
Misc Improvements				
Storm Water Detention				
Land Purchase for Industry	$175,000	$175,000	$200,000	$200,000
Valu-Net				
Warren Way				
Industrial Building Repair				
Transfer to water for water projects		$350,000	$350,000	$350,000
Gas Line Bond Pmt	$86,936	$0	$0	$0
Land Purchase Bond Pmt	$185,339	$0	$0	$0
Equipment for Fab Lab				$0
Storm Water Det Detorit				
Water Valves	$24,456	$0	$0	$0
Special Projects	$0	$0	$0	$398,659
Total Expenses	**$804,732**	**$885,000**	**$925,000**	**$1,323,659**
Ending Cash Balance	**$397,628**	**$436,802**	**$442,852**	**$0**

City of Emporia, Kansas

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2020 Year End Summary

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Revenue Detail and Expenditure Summary

SPECIAL ALCOHOL FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$89,550	$83,216	$100,656	$91,315
REVENUE				
Private Club Liquor Tax	$92,876	$102,450	$66,238	$94,000
Interest on Investment	$1,190	$1,890	$549	$1,000
TOTAL RECEIPTS	$94,066	$104,340	$66,787	$95,000
EXPENDITURES				
Appropriations	$100,400	$86,900	$94,000	$94,000
Other Charges				
Special Projects	$0	$0	$0	$92,315
TOTAL EXPENDITURES	$100,400	$86,900	$94,000	$186,315
Ending Cash Balance	$83,216	$100,656	$73,443	$0

Appropriations	2017	2018	2018	2019
Mental Health Center	$20,000.00	$20,000.00	$20,000.00	$20,000.00
Corner House	$55,000.00	$75,000.00	$75,000.00	$55,000.00
Emporia State University	$5,400.00	$5,400.00	$5,400.00	$5,400.00
Emporia State University				$6,500.00
USD #253				
Total	$80,400.00	$100,400.00	$100,400.00	$86,900.00

Receipts	2018	2018	2019	2020
1ST QUARTER - MARCH	$20,419.16	$20,419.16	$26,806.24	$22,675.47
2ND QUARTER - JUNE	$26,757.14	$26,757.14	$22,937.76	$21,611.91
3RD QUARTER - SEPTEMBER	$21,039.84	$21,039.84	$26,000.31	$7,881.01
4TH QUARTER - DECEMBER	$24,660.05	$24,660.05	$26,705.52	$14,069.40
TOTAL	$92,876.19	$92,876.19	$102,449.83	$66,237.79

City of Emporia, Kansas

2/1/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary

SPECIAL PARKS & RECREATION

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$224,703	$42,101	$66,684	$58,609
REVENUE				
Private Club Liquor Tax	$92,876	$102,450	$66,238	$94,000
Donations& Grants	$0	$0	$0	$0
Lake Kahola Proceeds	$0	$0	$0	$0
Trf from projects	$0	$0	$0	$0
Interest on Investment	$1,567	$1,009	$547	$1,500
TOTAL RECEIPTS	$94,443	$103,459	$66,785	$95,500
EXPENDITURES				
Personnel Services	$0	$0	$0	$0
Vacancy Rate	$0	$0	$0	$0
Municipal Band Allocation		$10,000	$0	$10,000
Other Charges	$0	$10	$0	$0
Miscellaneous				
Commodities	$0	$0	$0	$0
Capital Outlay	$0	$53,372	$0	$100,000
Contractual Services	$2,045	$0	$0	$0
Transfer to Project Accounts	$275,000	$15,494	$15,540	$0
Special Projects	$0	$0	$0	$44,109
TOTAL EXPENDITURES	$277,045	$78,876	$15,540	$154,109
Ending Cash Balance	$42,101	$66,684	$117,929	$0

Receipts	2018	2018	2019	2020
1ST QUARTER - MARCH	$20,419	$20,419	$26,806	$22,675
2ND QUARTER - JUNE	$26,757	$26,757	$22,938	$22,612
3RD QUARTER - SEPTEMBER	$21,040	$21,040	$26,000	$7,881
4TH QUARTER - DECEMBER	$24,660	$24,660	$26,706	$14,069
TOTAL	$92,876	$92,876	$102,450	$67,238

City of Emporia, Kansas

2/1/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary

SPECIAL STREET FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$486,371	$549,872	$581,740	$421,465
REVENUE				
Gasoline Tax	$673,930	$677,776	$642,215	$660,000
Special City-County Tax	$79,650	$79,320	$74,828	$78,975
Damages	$7,891	$7,404	$17,238	
Interest on Investment	$8,673	$13,343	$3,661	$9,000
Transfer of Funds				
Sale of Salvage	$8,492	$0	$0	
Miscellaneous	$6,094	$1,443	$32,240	$0
TOTAL RECEIPTS	$784,730	$779,286	$770,183	$747,975
EXPENDITURES				
Personnel Services	$442,887	$439,205	$478,560	$480,310
Vacancy	$0	$0	$0	($13,662)
Maintenance & Repair	$47,767	$67,907	$86,150	$89,700
Commodities	$112,212	$126,842	$84,522	$116,880
Other Charges	$20,145	$29,949	$27,789	$34,700
Capital Outlay	$52,830	$48,137	$77,136	$0
Debt Redemption	$0	$0	$0	$0
Utilities	$24,499	$21,248	$20,596	$29,580
Communications	$1,917	$1,112	$1,025	$2,250
Training & Travel	$3,188	$6,648	$2,039	$4,100
Contractual Services	$15,784	$53,032	$31,521	$44,300
Administrative Fees	$0	$0	$0	$0
Special Projects	$0	$0	$0	$381,282
Audit Adjustments		$5,700	($4,166)	
Outstanding PO's		($52,363)		
TOTAL EXPENDITURES	$721,229	$747,418	$805,172	$1,169,440
Net Change in Cash	$63,501	$31,868	($34,989)	($421,465)
Ending Cash Balance	$549,872	$581,740	$546,751	$0

Receipts	2018	2018	2019	2020
1st Quarter - Jan Payment	$169,275	$169,275	$168,525	$173,837
2nd Quarter - April Payment	$156,526	$156,526	$161,371	$163,487
3rd Quarter - July Payment	$171,880	$171,880	$170,138	$140,179
4th Quarter - Oct Payment	$176,249	$176,249	$177,742	$164,712
Total	$673,930	$673,930	$677,776	$642,215

City of Emporia, Kansas

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2020 Year End Summary

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Revenue Detail and Expenditure Summary

DRUG FORFEITURES

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$71,093	$46,442	$46,414	$28,079
REVENUE				
Receipts from Drug Forfeitures	$19,883	$25,282	$27,163	$5,000
Interest on Investment	$651	$987	$317	$500
Transfer of Funds				
Audit Adjustment				
TOTAL RECEIPTS	$20,534	$26,269	$27,480	$5,500
EXPENDITURES				
Commodities	$45,100	$26,175	$860	$5,000
Capital Outlay	$0	$0	$0	$0
Communications	$85	$122	$0	$0
Transfer of Funds				
Other Contractual				
Miscellaneous				
Maintenance & Repair			$4,733	
Special Projects	$0	$0	$0	$28,579
TOTAL EXPENDITURES	$45,185	$26,297	$5,593	$33,579
Ending Cash Balance	$46,442	$46,414	$68,301	$0

City of Emporia, Kansas 2/1/2021

2020 Year End Summary

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Revenue Detail & Expenditure Summary

BOND & INTEREST FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
Beginning Cash Balance	$433,647.00	$919,890.00	$749,433.00	$749,433.00
REVENUE				
Ad Valorem Property Tax	$1,520,235.00	$1,623,766.00	$1,625,239.00	$1,710,150.00
Back Tax Collection	$50,060.00	$45,325.00	$45,798.00	$44,842.00
Special Assessments	$197,700.00	$210,316.00	$113,561.00	$113,560.00
Motor Vehicle Tax	$282,768.00	$191,372.00	$280,526.00	$241,233.00
Ad Valorem Tax Reduction	-$19,972.00	-$20,143.00	-$18,356.00	-$20,000.00
Interest on Investment	$11,033.00	$34,719.00	$11,552.00	$14,000.00
Recreation Center - Pool renovation	$23,499.00	$23,499.00	$0.00	$0.00
Recreation Center - Office/Locker R	$22,642.00	$22,822.00	$0.00	$0.00
Recreation Center - Ball Diamond	$47,800.00	$46,600.00	$50,400.00	$50,400.00
Recreation Center - Fitness Center	$62,060.00	$48,560.00	$49,420.00	$49,420.00
Golf Course Payment - General Func				
Equipment Payments - G, ST, SW Fund				
Fire Station Payment - Multi Fund				
KP&F Loan Payment - General Func				
Industrial Land Payment - Ind Sales	$185,339.00	$0.00	$0.00	$0.00
Gas Line Payment - Ind Sales Tax	$86,936.00	$0.00	$0.00	$0.00
Hanger Payment - General Fund	$0.00	$0.00	$0.00	$0.00
Aquatic Center Payment - Sales Tax				
Sale of Bonds	$0.00	$0.00	$4,055,000.00	$4,055,000.00
Miscellaneous	$62.00	$0.00	$364,611.00	$364,611.00
Transfer of Funds from Project Accc	$617,344.00	$469,407.00	$24,700.00	
TOTAL RECEIPTS	$3,087,506.00	$2,696,243.00	$6,602,451.00	$6,623,216.00
EXPENDITURES				
Principal	$2,270,000.00	$2,496,000.00	$1,945,515.00	$1,945,515.00
Interest Coupons	$331,263.00	$370,699.00	$153,938.00	$153,938.00
Transfer to Projects	$0.00	$0.00	$4,369,096.00	$4,419,611.00
Misc Projects				$300,000.00
TOTAL EXPENDITURES	$2,601,263.00	$2,866,699.00	$6,468,549.00	$6,819,064.00
Ending Cash Balance	$919,890.00	$749,434.00	$883,335.00	$553,585.00

City of Emporia, Kansas 02/01/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary
Cash Basis
WATERWORKS FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
BEGINNING CASH	$1,684,659	$1,282,341	$2,036,236	$2,036,236
REVENUE				
Sale of Water	$5,337,648	$6,021,314	$6,266,137	$6,481,673
Service Charge	$119,284	$116,643	$93,954	$110,000
Penalties	$81,887	$88,150	$89,198	$80,000
Sale of Salvage	$0	$0	$0	$0
Reimbursed Expense	$2,315	$30,407	$2,641	$750
Interest on Investment	$30,991	$42,340	$17,213	$30,000
Sale of Bonds	$5,595,000	$0	$1,274,758	$0
Non-Operating Grant Money	$0	$0	$0	$0
Trf from Ind Development Sales Tax Fund		$350,000	$350,000	$350,000
Trf from project fund	$744	$40,083		$0
Non Operating Revenue	($261,434)	$0	$0	$0
Miscellaneous	$14,705	$586,112	$11,302	$3,350
TOTAL RECEIPTS	$10,921,140	$7,275,049	$8,105,203	$7,055,773
EXPENDITURES				
Personnel Services	$735,560	$763,033	$806,576	$867,154
Vacancy				($24,456)
Maintenance & Repair	$719,570	$623,147	$605,406	$653,000
Commodities	$816,115	$896,855	$888,377	$746,673
Other Charges	$120,249	$176,936	$173,046	$196,333
Capital Outlay	$146,617	$489,410	$539,043	$545,000
Debt Payment	$1,294,230	$1,627,313	$1,224,728	$1,828,874
Stock	$0	($12,756)	($37,161)	$5,000
Transfer to Project Account	$5,640,333	$245,534	$1,274,758	$1,507,592
Utilities	$463,289	$418,893	$446,426	$496,350
Communications	$29,889	$40,337	$26,222	$38,725
Travel & Training	$5,484	$9,885	$2,668	$14,950
Contractual Services	$593,305	$773,730	$655,414	$451,672
Administrative Fee 17%	$956,454	$1,023,449	$1,064,487	$1,067,468
Excess Carryover			$0	$135,578
Change in Liabilities	($197,667)	$6,550	($159,411)	$0
Outstanding PO's		($561,162)		
TOTAL EXPENDITURES	$11,323,428	$6,521,154	$7,510,579	$8,529,913
NET CHANGE IN CASH	($402,288)	$753,895	$594,624	($1,474,140)
ENDING CASH	$1,282,371	$2,036,236	$2,630,860	$562,096
Principal Bond Payments	($1,131,563)	($1,350,000)	($1,395,000)	($1,395,000)
Depreciation	$1,077,666	$1,171,834	$1,334,357	$1,400,000
Capitalized Assets	($1,625,492)	($282,566)	($958,129)	($572,645)
Liabilities				
ADJUSTMENTS	($1,679,389)	($460,732)	($1,018,772)	($567,645)
Base for reserve calculation	$5,536,479	$5,786,210	$6,196,778	$7,984,913
20% reserve amount	$1,107,296	$1,157,242	$1,239,356	$1,596,983
Amount over 20% reserve	$175,075	$878,994	$1,391,504	($1,034,887)
Percent	23.16%	35.19%	42.46%	7.04%

City of Emporia, Kansas

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2020 Year End Summary

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Revenue Detail and Expenditure Summary

Cash Basis

WASTE WATER FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
BEGINNING CASH	$1,316,168	$2,458,833	$2,058,231	$2,058,231
REVENUE				
Sales/Charges	$4,365,714	$5,036,750	$5,299,292	$5,185,375
Extra Strength Surcharge	$66,331	$70,964	$108,556	$76,940
Interest on Investment	$37,954	$58,260	$14,826	$40,000
New System Taps	$600	$1,000	$827	$1,000
Trf from Health Fund - Premiums				$0
Trf from Projects		$280,000	$500,000	$500,000
Sale of Bonds	$812,273	$0	$0	
Miscellaneous	$2,990	($513,273)	$59,603	$52,177
TOTAL RECEIPTS	$5,285,862	$4,933,701	$5,983,104	$5,855,492
EXPENDITURES				
Personnel Services	$734,253	$748,940	$777,618	$873,439
Vacancy	$0	$0	$0	($22,747)
Maintenance & Repair	$311,218	$707,588	$151,600	$293,000
Commodities	$99,394	$147,321	$142,302	$200,000
Other Charges	$141,211	$131,457	$129,302	$156,600
Capital Outlay	$217,570	$263,985	$317,711	$370,000
Debt Payment	$458,317	$2,046,991	$2,677,894	$2,761,990
Transfer to Project fund	$858,333	$9,333	$72,444	$1,002,335
Utilities	$456,151	$495,598	$489,542	$505,500
Communications	$20,327	$22,751	$19,282	$28,350
Travel & Training	$4,383	$3,797	$696	$6,600
Contractual Services	$160,068	$226,403	$151,412	$305,600
Administrative Fee 17%	$610,000	$610,000	$610,000	$610,000
Excess Carryover				$0
Change in Liabilities	$71,972	$69,356	($115,232)	$0
Outstanding PO's		($149,218)		
TOTAL EXPENDITURES	$4,143,197	$5,334,302	$5,424,571	$7,090,667
NET CHANGE IN CASH	$1,142,665	($400,601)	$558,533	($1,235,175)
ENDING CASH	$2,458,833	$2,058,232	$2,616,764	$823,056

Depreciation	$989,318	$1,005,412	$1,958,791	$1,960,000
Principal Bond Payments	($195,306)	($1,492,446)	($2,058,017)	($2,058,017)
Capitalized Assets	($453,406)	($1)	($3,198,963)	($122,588)
Change in Liabilities				
ADJUSTMENTS	$340,606	($487,035)	($3,298,189)	($220,605)
Base for reserve calculation	$3,067,295	$5,060,983	$5,034,415	$6,720,667
20% Cash Reserve amount	$613,459	$1,012,197	$1,006,883	$1,344,133
Amount over 20% Cash Reserve	$1,845,374	$1,046,035	$1,609,881	($521,077)
Percentage	80.16%	40.67%	51.98%	12.25%

City of Emporia, Kansas 2/1/2021

2020 Year End Summary

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Revenue Detail and Expenditure Summary

Cash Basis

SOLID WASTE DISPOSAL FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Budget 2020
BEGINNING CASH	$2,263,885	$2,447,244	$3,110,960	$2,098,154
REVENUE				
Refuse Collection Fees	$2,719,880	$2,986,938	$2,778,214	$3,028,200
County Contract	$0	$0	$0	$0
Curbside recycling	$0	$0	$0	$0
Loss on Sale of Assets	($42,744)	($157,970)	$0	$0
Interest on Investments	$46,218	$73,647	$20,595	$50,000
Trf from Health Ins - Premiums	$0	$0	$0	$0
Resale of Recyclables	$123,205	$71,238	$93,356	$125,000
Box Container Fees	$1,512,097	$1,565,415	$1,697,825	$1,514,100
Insurance Proceeds	$0	$0	$0	$0
Landfill Fees	$485,361	$562,406	$593,564	$474,500
Transfers	$0	$0	$0	$0
Miscellaneous	$73,785	$17,578	$31,547	$4,768
TOTAL RECEIPTS	$4,917,802	$5,119,252	$5,215,101	$5,196,568
EXPENDITURES				
Personnel Services	$1,535,699	$1,641,135	$1,748,869	$1,821,107
Vacancy	$0	$0	$0	($52,171)
Maintenance & Repair	$230,132	$151,511	$191,301	$255,750
Commodities	$258,668	$246,657	$191,064	$267,985
Other Charges	$68,242	$75,675	$121,801	$148,133
Capital Outlay	$476,745	$739,338	$458,623	$545,000
Debt Payments	$0	$0	$0	$0
Trf to General Fund	$0	$0	$0	$0
Utilities	$45,090	$44,152	$38,914	$49,800
Communications	$29,275	$34,380	$27,618	$40,300
TransferTo Projects	$25,000	$55,564	$0	
Travel & Training	$1,749	$3,078	$588	$9,500
Contractual Services	$1,321,928	$1,368,648	$1,333,757	$1,539,125
Administrative Fee 17%	$806,264	$858,055	$820,683	$802,688
Excess Carryover				$1,867,505
Outstanding PO's		($207,406)		
Change in Liabilities	($64,349)	($555,251)	($197,949)	$0
TOTAL EXPENDITURES	$4,734,443	$4,455,536	$4,735,269	$7,294,722
NET CHANGE IN CASH	$183,359	$663,716	$479,832	($2,098,154)
ENDING CASH	$2,447,244	$3,110,960	$3,590,792	$0

Principal Payments	$0	$0	$0	$0
Depreciation	$295,912	$335,122	$389,418	$335,000
Capitalized Assets	($635,529)	($515,558)	($238,347)	($545,000)
Change in Liabilities				
ADJUSTMENTS	($339,617)	($180,436)	$151,071	($210,000)
Base for reserve calculation	$4,257,698	$3,716,198	$4,276,646	$6,749,722
20% cash reserve amount	$851,540	$743,240	$855,329	$1,349,944
Amount over 20% Cash Reserve	$1,595,704	$2,367,720	$2,735,462	($1,349,944)
Percentage	57.48%	83.71%	83.96%	0.00%

City of Emporia, Kansas

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2020 Year End Summary

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Revenue Detail and Expenditure Summary

Fund		Budgeted Ending Unencumbered Cash Balance	Budget Reserve Percentage	Acutal Ending Unencumbered Cash Balance	Actual Reserve percentage
GENERAL FUND	With Excess carryover amount	$1,055,381	5.26%	$4,300,392	26.89%
GENERAL FUND	Without Excess carryover amount	$3,895,538	22.62%	$4,300,392	26.89%
MULTI YEAR FUND		$0		$2,886,492	
LIBRARY FUND		$0		$0	
CONVENTION & TOURISM FUND		$0		$514,737	
INDUSTRIAL FUND		$0		$18,768	
INDUSTRIAL DEVELOPMENT SALES TAX FUND		$0		$442,852	
SPECIAL ALCOHOL FUND		$0		$73,443	
SPECIAL PARKS & RECREATION		$0		$117,928	
SPECIAL STREET FUND		$0		$546,751	
DRUG FORFEITURES		$0		$68,301	
BOND & INTEREST FUND		$0		$883,335	
WATERWORKS FUND		$761,338	11.75%	$2,630,859	42.46%
WASTE WATER FUND		$647,235	11.49%	$2,616,765	51.98%
SOLID WASTE DISPOSAL FUND		$1,867,505	38.25%	$3,590,793	83.96%

		2020 Estimated Unencumbered Cash Balance	2020 Estimated Reserve Percentage	Acutal Ending Unencumbered Cash Balance	Actual Reserve percentage
GENERAL FUND	Without Excess carryover amount	$4,105,035	24.70%	$4,300,392	26.89%
MULTI YEAR FUND		$0		$2,886,492	
LIBRARY FUND		$0		$0	
CONVENTION & TOURISM FUND		$451,429		$514,737	
INDUSTRIAL FUND		$18,795		$18,768	
INDUSTRIAL DEVELOPMENT SALES TAX FUND		$441,800		$442,852	
SPECIAL ALCOHOL FUND		$79,155		$73,443	
SPECIAL PARKS & RECREATION		$64,187		$117,928	
SPECIAL STREET FUND		$413,156		$546,751	
DRUG FORFEITURES		$44,416		$68,301	
BOND & INTEREST FUND		$792,168		$883,335	
WATERWORKS FUND		$1,676,012	27.04%	$2,630,859	42.46%
WASTE WATER FUND		$2,010,106	36.49%	$2,616,765	51.98%
SOLID WASTE DISPOSAL FUND		$2,441,855	51.03%	$3,590,793	83.96%

Funding Source	Department	Year	Description	Budget Amount	Actual
General Fund	Airport	2020	Replace 24 hour self serve fueling terminal	$18,000	16,200
General Fund	Civic Building	2020	Basketball Back stops (2)	$22,000	
General Fund	EMS	2020	EMS Pickup 2006	$30,000	purchase sheriff veh
General Fund	Fire	2020	Vehicle Exhaust System	$15,000	14,921
General Fund	Golf Course	2020	Wide area mower (1996)	$60,000	purchased in 2019
General Fund	Park	2020	11 foot rotary mower (2005)	$65,000	not purchasing
General Fund	Fire	2020	SCBA pressurized cylinder	$20,000	20,000
General Fund	Police	2020	3 patrol vehicles	$162,000	103,140
General Fund	Police	2020	3 mobile data terminals & 3 video cameras	$34,700	$14,430.00
General Fund	Police	2020	Body cameras	$21,000	$19,362.75
General Fund	Police	2020	8 Tasers	$13,600	$16,433.00
General Fund	Police	2020	Spillman server/video storage split with county	$11,000	
Mil Levy	City Wide	2020	Radio Communication	$1,100,000	$850,000
Mil levy	EMS	2020	Ambulance (A1) (2014)	$275,000	$267,000
Mil Levy	Fire	2020	Class A Pumper Engine 1 (1997)	$574,500	$610,000
Mil levy	Golf Course	2020	Renovation for Runway expansion	$2,500,000	
Mil levy	Park	2020	Park & Zoo Maintenance Facility	$400,000	
Mil levy	Special Street	2020	Dump Truck	$100,000	$100,000
Mil levy	Administration	2020	Potenital Public Private parking lot	$750,000	
Mil levy	Engineering	2020	Engineering for Becker Storm Water Project	$250,000	
Mil levy	Engineering	2020	Highland Street improvement	$1,000,000	
Mil levy	Engineering	2020	Replace 30th Ave	$850,000	$753,000
Mil levy	Park	2020	Peter Pan Parking Lot		$100,000
Mil levy	Public Works	2020	Fence, buildings & concrete at Public Works Building		$725,000
Mil levy	Airport	2020	Rehab Hangers		$375,000
Mil levy	Engineering	2020	Paving Soden's Grove to South Exchange		$95,000
Mil levy	Engineering	2020	Paving 5th Ave Funston to Sunnyslope		$117,000
Mil levy	Engineering	2020	Paving Funston Street 6th to 5th		$341,000
Multi-Year	Administration	2020	Extend Runway Design (FAA 90/10 Match)	$0	($2,943)
Multi-Year	Administration	2020	Private/Public partnership	$200,000	$0
Multi-Year	Administration	2020	Replace Traffic Light detectors	$36,000	$0
Multi-Year	Administration	2020	Citizen Building incentive	$82,500	$82,500
Multi-Year	Administration	2020	Citizen sidewalks & paving	$77,388	$7,549
Multi-Year	Administration	2020	ESU crosswalks	$60	$646
Multi-Year	Administration	2020	5th & Mechanic crosswalks	$6,000	$14,331
Multi-Year	Administration	2020	ADA Sidewalks	$50,000	$0
Multi-Year	Administration	2020	6th & Prairie -storm water	$27,258	$7,549
Multi-Year	Administration	2020	Miscellenous storm water repairs	$8,276	$0
Multi-Year	Administration	2020	Dorsett Dr East side to Linn St	$53,000	$5,280
Multi-Year	Administration	2020	Walnut Grove storm water	$25,000	$20,416
Multi-Year	Administration	2020	Lakeridge Rd to Bayfront Dr	$23,000	$8,190
Multi-Year	Administration	2020	9th &West storm sewer repair	$39,500	$30,874
Multi-Year	Administration	2020	E 12th Ave & RR storm water	$50,000	$0
Multi-Year	Administration	2020	Holiday Drive Storm Water	$165,500	$0
Multi-Year	Engineering	2020	2020 Hazardous Sidewalk	$75,000	$75,050
Multi-Year	Engineering	2020	2020 Weaver Street North of RR to 6th repairs	$30,000	$28,979
Multi-Year	Engineering	2020	Community Nat'l Alley 700 Block	$47,500	$16,573
Multi-Year	Engineering	2020	Alley East of Lyon County State Bank 800 Block	$60,000	$0
Multi-Year	Engineering	2020	Mechanic Parking lots	$482,500	$0
Multi-Year	Engineering	2020	Sidewalk Imp N side 24th Westridge to Industrial	$70,000	$0
Multi-Year	Engineering	2020	2020 Street Rehab	$900,000	$872,898
Multi-Year	Engineering	2020	Road F Utilities & Easements	$250,000	$0
Multi-Year	Engineering	2020	Weaver Street Resurfacing (6th Ave to US-50 Hwy)	$250,000	$0
Multi-Year	Engineering	2020	Peter Pan Park Sidewalk along street	$150,000	$0
Multi-Year	Public Works	2020	Slurry/chip Seal	$214,000	$196,419
Multi-Year	Golf Course	2020	Driving range artificial turf tee line/zoysia sod	$25,000	$0
Multi-Year	Golf Course	2020	Master plan design of golf course, range, bldg	$15,250	$3,000
Multi-Year	Zoo	2020	Hay Barn 30'40' 5" concrete floor	$50,000	$0
Multi-Year	Zoo	2020	Parking Lot at Zoo	$164,000	$0
Multi-Year	Civic Building	2020	~~Elevator controls~~ Roof Caps	$35,000	$0
Multi-Year	Civic Building	2020	Replace Steam Lines	$25,000	$0
Multi-Year	Civic Building	2020	ADA Improvements	$100,000	
Multi-Year	Civic Building	2020	ADA Improvements Police & Water Dept	$261,243	$0
Multi-Year	Civic Building	2020	Acoustical absorpton material for main arena	$88,750	$0
Multi-Year	Civic Building	2020	Replace Windows in Auditorium	$26,000	$0
Multi-Year	Civic Building	2020	Atrium window replacement	$14,000	$0
Multi-Year	Library	2020	Replace Library Roof	$100,000	$24,744

Funding Source	Department	Year	Description	Budget Amount	Actual
Multi-Year	Airport	2020	Demolition & Cleaning of Acquired Property	$5,000	$3,300
Solid Waste	Collections	2020	Automated Refuse Truck replacement	$275,000	$233,995
Solid Waste	Collections	2020	One Ton Heavy duty, dual wheel, flat bed with winch	$40,000	
Solid Waste	Transfer Station	2020	Rebuild tipping floor load area	$35,000	$31,556
Solid Waste	Recycling	2020	Rear-load Recycling truck & Packet body 2010	$195,000	
Special Park	Park	2020	Tree Repopulation in all Parks	$25,000	$0
Special Park	Park	2020	Parking area in Peter Pan Park	$75,000	Bonded
Street Fund	Special Street	2020	Alley bw Commercial &Merchant		$28,870
Waste Water Fund	Waste Water Plant	2020	Replace four primary effluent pumps	$200,000	$58,136
Waste Water Fund	Waste Water Plant	2020	Replace roof on old operations building	$70,000	$6,500
Waste Water Fund	Sewer Maintenance	2020	Replace lift station #15	$100,000	
Water Fund	Water Distribution	2020	Replace 2000 1/2 ton pickup	$50,000	
Water Fund	Water Plant	2020	Repair Rip Rap at intake	$250,000	FEMA
Water Fund	Water Plant	2020	Repair flat roof on main building & Chemical feed building	$245,000	$184,666
Water Fund	Water Plant	2020	Additional for Water Tower		$250,000
Water Fund	Water Distribution	2020	Water Main Transfer station to Prairie		$542,000

EMPORIA
City of Emporia

To: City Commissioners
From: Janet Harrouff
Date: February 19, 2021
RE: Utility Debt

The debt owed by the water fund is currently $28,401,271. This includes the proposed second state water loan. Estimated debt payments have been included for both state water loans due to a final amortization schedule not being determined until the loan has been closed out. The state water loan repayment assumes payments start two years after the debt is issued for the entire amount. The plan is to do projects over 5 years and payments would be based upon the amount drawn down. Therefore, the repayment schedule is a worst-case scenario. The debt payment is approximately 27% to 40% of total expenses for the next 5 years.

Wastewater debt outstanding balance is $32,586,523 as of 12-31-2020. The debt payment percentage of total expenses is decreasing from 48% to 27% over the next five years. There will be additional debt issued in the next couple of years for the lift station #1 and #2 rehabilitations.

According to the U.S. Municipal Water and Sewer Utility Sector and S&P Global the median debt-to-capitalization ratio is at 38%. The City of Emporia is well below that percentage.

Staff will be available at the study session for discussion.

Water Fund Debt

Bond Issue	Outstanding Balance as of 12-31-2020	Debt Payment 2021	Debt Payment 2022	Debt Payment 2023	Debt Payment 2024	Debt Payment 2025	Debt Payment 2026	Debt Payment 2027	Debt Payment 2028
2013 GO Bond	$360,000	125,800.00	127,350.00	128,750.00					
2015 Bond Issue	$2,725,000	329,037.50	332,137.50	332,537.50	332,537.50	332,137.50	329,037.50	330,100.00	330,125.00
2016 Bond Issue	$1,435,000	263,050.00	266,450.00	264,550.00	267,500.00	265,150.00	262,650.00		
2016 Refinancing (2010)	$220,000	116,600.00	113,300.00						
2018 Bond Issue	$4,730,000	521,400.00	532,200.00	527,000.00	526,400.00	515,200.00	523,800.00	530,750.00	527,100.00
2019 State Loan $9,969,863 *	$3,909,820	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98
2020 Refinacing (2012)	$835,000	111,640.00	112,350.00	114,650.00	106,800.00	104,100.00	106,400.00	103,550.00	100,700.00
2020 Bond Issue	$730,000	53,919.17	60,850.00	59,650.00	63,450.00	62,100.00	60,750.00	59,400.00	63,050.00
2021 State Loan *	$13,456,451		820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00
	$28,401,271	$1,760,025	$2,603,842	$2,486,342	$2,355,892	$2,337,892	$2,341,842	$2,083,005	$2,080,180
Debt percent of expenses		27.87%	39.20%	37.08%	34.10%	34.24%			

* estimated payments official amortization schedule not available

Waste Water Debt

Bond Issue	Outstanding Balance as of 12-31-2020	Debt Payment 2021	Debt Payment 2022	Debt Payment 2023	Debt Payment 2024	Debt Payment 2025	Debt Payment 2026	Debt Payment 2027	Debt Payment 2028
2011 Refinancing (State Loan)	$145,000	149,531.26							
2013 GO Bond	$495,000	174,850.00	175,050.00	175,100.00					
2016 State Loan	$29,876,523	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76
2018 GO Bond	$750,000	71,150.00	74,350.00	72,350.00	70,350.00	73,350.00	71,150.00	74,500.00	72,700.00
2020 Refinance (2012)	$1,320,000	464,210.00	466,700.00	463,500.00					
	$32,586,523	$2,600,071	$2,456,430	$2,451,280	$1,810,680	$1,813,680	$1,811,480	$1,814,830	$1,813,030
Debt percent of expenses		48.13%	42.68%	38.69%	29.22%	27.51%			

Water Fund Debt

Bond Issue	Debt Payment 2029	Debt Payment 2030	Debt Payment 2031	Debt Payment 2032	Debt Payment 2033	Debt Payment 2034	Debt Payment 2035	Debt Payment 2036	Debt Payment 2037
2013 GO Bond									
2015 Bond Issue	329,800.00	327,600.00							
2016 Bond Issue									
2016 Refinancing (2010)									
2018 Bond Issue	318,150.00	319,375.00	320,975.00	315,825.00	310,500.00				
2019 State Loan $9,969,863 *	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98	238,577.98
2020 Refinacing (2012)	97,850.00								
2020 Bond Issue	61,550.00	60,050.00	63,550.00	61,900.00	60,250.00	63,600.00	61,800.00		
2021 State Loan *	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00
	$1,866,555	$1,766,230	$1,443,730	$1,436,930	$1,429,955	$1,122,805	$1,121,005	$1,059,205	$1,059,205

Debt percent of expenses

* estimated payments official amorti

Waste Water Debt

	Debt Payment 2029	Debt Payment 2030	Debt Payment 2031	Debt Payment 2032	Debt Payment 2033	Debt Payment 2034	Debt Payment 2035	Debt Payment 2036	Debt Payment 2037
2011 Refinancing (State Loan)									
2013 GO Bond									
2016 State Loan	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76	1,740,329.76
2018 GO Bond	70,900.00	73,950.00	72,000.00	69,725.00	72,450.00				
2020 Refinance (2012)									
	$1,811,230	$1,814,280	$1,812,330	$1,810,055	$1,812,780	$1,740,330	$1,740,330	$1,740,330	$1,740,330

Debt percent of expenses

Water Fund Debt

Bond Issue	Debt Payment 2038	Debt Payment 2039	Debt Payment 2040	Debt Payment 2041	Debt Payment 2042
2013 GO Bond					
2015 Bond Issue					
2016 Bond Issue					
2016 Refinancing (2010)					
2018 Bond Issue					
2019 State Loan $9,969,863 *	238,577.98	238,577.98	238,577.98		
2020 Refinacing (2012)					
2020 Bond Issue					
2021 State Loan *	820,627.00	820,627.00	820,627.00	820,627.00	820,627.00
	$1,059,205	$1,059,205	$1,059,205	$820,627	$820,627

Debt percent of expenses
* estimated payments official amorti

Waste Water Debt

2011 Refinancing (State Loan)					
2013 GO Bond					
2016 State Loan	1,740,329.76				
2018 GO Bond					
2020 Refinance (2012)					
	$1,740,330	$0	$0	$0	$0

Debt percent of expenses

City of Emporia

Memo

To: City Commission

From: Management and SPC

Date: 2-19-21

Re: RHID City Survey

City Staff will review information on how other Kansas Cities have utilized the RHID tool.

Staff has learned that bond issuance has been very limited in Kansas.

Insight into the bond process and the circumstances on why they were issued will also be highlighted. The staff will also address the use of sales tax as a tool in the RHID process.

Initial Survey Results – RHID City strategies

Dodge City – 3 bond issues all backed by local financial institutions who had a standing financial involvement with the developer. Projects include all types of housing.

Pittsburg – 3-4 RHID developments. All privately financed. All housing types included.

Spearville – 2 bond issues with the local bank involved both in purchasing the bonds and in the developments themselves. Single family developments.

Garden City – Privately financed. 3 RHID projects. Projects include all types of housing.

Hays -One RHID project being developed by a local ED Corporation. It is a 75-lot moderate cost SF development with target prices of $175,000 -225,000. Total infrastructure eligible for RHID is 3.2 million. No city bonds or funds.

Salina – No RHID development has occurred but they anticipate they will be approached due to announced and ongoing job expansions at local industries.

Rates for bonds – According to Gilmore and Bell in the 4-5% range.

Purchasers of the bonds – As noted above financial institutions in the community where the development occurs.

Tax Exempt – Difficult to obtain but can be structured to be tax exempt. Need more info from Gilmore and Bell.