EMPORIA
City of Emporia

** AGENDA**

City Commission Study Session

Wednesday, August 25, 2021
Municipal Court Room
518 Mechanic Street
10:00 a.m.

- Final Discussion of 2022 Budget.

No Luncheon

Tentative Agenda for September 1st Commission Meeting at 1:30 p.m.

- Consent Agenda.
- Public Comment.
- Report from City Manager on City Activities.
- City Commission Reports and Comments.

**If you need accommodations due to a disability to participate in this event, meeting, or activity, or alternative format of written materials contact Jeff Lynch, City of Emporia ADA Coordinator at least 48hours before the event at 620-343-4275 or jlynch@emporia-kansas.gov*

Emporia
City of Emporia

Memo

TO: City Commission
FROM: Janet Harrouff
DATE: August 20, 2021
SUBJECT: 2022 Budget/ 5-year budget

The 2022- and 5-year budget for all funds will be discussed for the final time at the Study Session on Wednesday. The comments and suggestions from the study session on August 11th have been incorporated into the funds. The coversheets and capital for each fund has been included. Highlights and assumptions for most funds are noted below.

Personnel costs in all funds

- Move bottom of the salary scales up 12%
- Salary increases for all staff 2% and 2.5% merit
- 2023 – 2026 Salary is increased by 4% which has been used in the past. This covers a 2.5% merit and increases in health, KP&F and KPER's
- Health Insurance - 5% transfer to Health Insurance fund

General Fund – Includes the estimated valuation of 184,122 Mill levy flat at 42.86

- Removed $100,000 transfer from TGT for Park, Civic and Golf

Convention & Tourism

- Removed $100,000 to General fund for Civic, Park & Golf operations

Drug Forfeiture – The Chief of Police is wanting to use the money to replace ballistic equipment.

Water

- $1.00 base increase effective 1-1-2022 $108,000
- 3% base increase each year
- 1% consumption increase each year

Wastewater

- Rate increase 3% in 2022 and 2023, 2% each year thereafter

Solid Waste

- No rate increases

City of Emporia, Kansas

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5 year Budget

2022-2026

Revenue Detail and Expenditure Summary

GENERAL FUND

	2019 (Actual)	2020 (Actual)	2021 Estimated	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$3,700,301	$4,155,390	$4,300,639	$4,515,233	$3,930,958	$2,429,426	$359,231	-$2,164,041
REVENUE								
Ad Valorem Property Tax	$4,330,470	$4,309,057	$4,699,506	$4,979,844	$5,054,501	$5,498,396	$5,580,788	$5,664,426
Taxes	$10,688,570	$10,877,520	$10,837,280	$10,971,634	$11,004,166	$11,149,807	$8,514,180	$8,608,978
Intergovernmental Taxes	$253,582	$279,522	$243,829	$244,660	$245,508	$245,508	$245,508	$245,508
Licenses & Permits	$206,176	$266,849	$222,400	$215,900	$215,900	$215,900	$215,900	$215,900
Charges for Services	$2,315,883	$2,601,960	$2,577,418	$2,627,418	$2,639,418	$2,639,418	$2,639,418	$2,639,418
Fines & Fees	$527,514	$459,166	$552,100	$550,800	$553,800	$553,800	$553,800	$553,800
Use of Property and Money	$172,263	$171,112	$146,524	$154,024	$156,024	$158,024	$160,024	$162,024
Reimbursements	$200,999	$190,885	$178,644	$160,087	$162,756	$165,532	$168,419	$171,422
Misc. Rev. - Administrative Transfers 16%	$2,806,196	$2,850,461	$2,574,634	$2,533,894	$2,548,256	$2,563,189	$2,578,398	$2,593,251
Transfer from							$0	$0
Operating Revenues	$4,915	$34,175	$13,200	$4,700	$4,700	$4,700	$4,700	$4,700
Nonoperating Revenues	$41,159							
TOTAL RECEIPTS	$21,547,726	$22,040,707	$22,045,534	$22,442,960	$22,585,029	$23,194,273	$20,661,135	$20,859,427
EXPENDITURES								
Personnel Services	$12,137,598.31	$12,129,583	$12,930,428	$14,013,680	$15,016,393	$16,104,560	$16,743,584	$17,985,618
Vacancy Rate	$0	$0	($239,762)	($258,532)	($268,873)	($279,628)	($290,813)	($302,446)
Maintenance & Repair	$569,299	$728,601	$1,008,704	$935,804	$924,304	$950,804	$936,304	$941,304
Commodities	$1,297,346	$1,020,779	$1,421,890	$1,500,190	$1,486,590	$1,498,290	$1,498,990	$1,509,690
Other Charges	$586,172	$662,237	$799,668	$882,718	$876,068	$879,568	$889,068	$892,568
Capital Outlay	$670,422	$652,929	$441,100	$518,300	$566,100	$564,800	$588,500	$561,800
Stock	$3,098	$1,154	$0	$0	$0	$0	$0	$0
Transfer to Industrial Development Sales Tax	$900,000	$925,000	$925,000	$925,000	$925,000	$925,000	$925,000	$925,000
Transfer to Multi Year Fund	$2,463,819	$2,535,236	$2,571,673	$2,623,107	$2,675,569	$2,729,080	$0	$0
Transfer to Project accounts	$1,037,917	$2,136,021	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
Utilities	$438,828	$439,002	$604,250	$502,050	$502,550	$503,250	$503,250	$503,750
Communications	$87,965	$91,173	$123,350	$124,730	$124,650	$125,150	$125,150	$125,150
Training and Travel	$178,202	$70,355	$174,250	$219,250	$217,250	$217,250	$217,250	$217,250
Jail Expenses	$90,600	$29,600	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Other Contractual	$810,614	$724,494	$955,389	$925,939	$925,961	$931,344	$933,125	$934,412
Outstanding PO's	($288,760)							
Excess Carryover								
TOTAL EXPENDITURES	$20,983,120	$22,146,162	$21,830,940	$23,027,235	$24,086,561	$25,264,468	$23,184,407	$24,409,095
Revenue less expenses	$564,606	($105,456)	$214,594	($584,275)	($1,501,533)	($2,070,195)	($2,523,272)	($3,549,668)
Cash Basis Adjustments/Non-appropriated Balance	($109,518)	$250,705	$0	$0	$0	$0	$0	$0
Ending Cash Balance	$4,155,390	$4,300,639	$4,515,233	$3,930,958	$2,429,426	$359,231	($2,164,041)	($5,713,709)

City of Emporia, Kansas

08/25/2021

5 year Budget

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2022-2026

Revenue Detail and Expenditure Summary

GENERAL FUND

	2019 (Actual)	2020 (Actual)	2021 Estimated	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Base for Reserve calculation	$15,910,962	$15,896,976	$17,853,167	$18,920,829	$19,879,892	$21,005,588	$21,630,907	$22,882,295
15% Reserve	$2,386,644	$2,384,546	$2,677,975	$2,838,124	$2,981,984	$3,150,838	$3,244,636	$3,432,344
Amount over 15% Reserve	$1,768,745	$1,916,093	$1,837,258	$1,092,834	($552,558)	($2,791,607)	($5,408,677)	($9,146,054)
Percentage	26.12%	27.05%	25.29%	20.78%	12.22%	1.71%	-10.00%	-24.97%

Assessed Valuation 1.5 % each year
2022 Assessed Valuation 4%
Sales Tax 2% inc 2021, 1% inc each year
Multi Year Tax 2% inc
Electric franchise fee 2% inc each year
Admin fee capped for sewer - 16% other funds

Expense Items

Personnel services includes a 2.5% merit pay inc
5% to health reserve fund
PIO, Comm Service, Park Director & increase for City Manger $271,000
Salary scale up 12% - 157,261
2022 All staff 2% and 2.5% merit
23-26 Salary 2.5% merit
Valuation at 184,122
2024 additional 2 mils - from B&I
Moved some Park & Golf mowers to Special Park
$56,250 for Mainstreet
Pep reduced to $10,000

Department	Year	Description	Amount	Years to Bond	Funding Source
City Wide	2021	Communication Equipment	$30,000		General Fund
Engineering	2021	Replace Engineering Vehicle (2001)	$28,500		General Fund
EMS	2021	Monitor/Defibrillator	$42,500		General Fund
EMS	2021	EMS Pick up (2000)	$30,000		General Fund
Fire	2021	SCBA Pressurized Cylinder	$20,000		General Fund
Golf Course	2021	1 Fairway Mower (2000) 4500 Hours	$65,000		General Fund
Park Civic	2021	Replace two stand on mowers	$20,000		General Fund
Park -Civic	2021	Replace Mowing Truck with Used (2003)	$20,000		General Fund
Police	2021	2 Mobile data terminals & 2 Video Cameras	$23,500		General Fund
Police	2021	8 Tasers	$14,000		General Fund
Police	2021	10 Body Cameras	$21,000		General Fund
Police	2021	Video Server	$12,000		General Fund
Police	2021	2 Supervisor Patrol Vehicles (Full Size Pickups)	$114,600		General Fund
			$441,100		
City Wide	2022	Communication Equipment	$30,000		General Fund
Police	2022	2 Patrol vehicles	$120,000		General Fund
Police	2022	2 mobile data terminals & 2 video cameras	$25,000		General Fund
Police	2022	8 Tasers	$14,000		General Fund
Police	2022	Firewall (Our share)	$16,800		General Fund
Police	2022	10 Body Cameras	$25,000		General Fund
Fire	2022	Monitor/Defibrillator	$43,000		General Fund
Fire	2022	Battery powered hydraulic extrication tools	$30,000		General Fund
Fire	2022	Breathing Air Compressor - Station 2	$40,500		General Fund
EMS	2022	EMS Pickup (2006)	$30,000		General Fund
EMS	2022	Replace Power Cots	$46,000		General Fund
Code Services	2022	Pickup or car (2000)	$35,000		General Fund
Park	2022	1 ton dump bed pickup (1994)	$55,000		General Fund
Shop	2022	OBD 2 Scan Tool	$8,000		General Fund
			$518,300		
Airport	2023	Replace dump truck with snow plow with old one from Special Street	$0		General Fund
Airport	2023	Replace 1995 1/2 Ton Pickup truck transfer another department	$0		General Fund
City Wide	2023	Communication Equipment	$30,000		General Fund
Police	2023	License Plate Reader (LPR)	$25,000		General Fund
Police	2023	3 Patrol Vehicles	$177,000		General Fund
Police	2023	3 Mobile data terminals & 3 Video Cameras	$38,000		General Fund
Police	2023	10 Body Cameras	$26,000		General Fund
Police	2023	8 Tasers	$14,000		General Fund
Fire	2023	Explorer Interceptor (2003)	$50,000		General Fund
Fire	2023	Water Rescue & Technical rescue Equipment	$34,000		General Fund
Fire	2023	Forcible Entry Trng Prop	$10,100		General Fund
EMS	2023	Monitor/Defibrillator	$43,500		General Fund
EMS	2023	Mechanical CPR Devices	$36,000		General Fund
EMS	2023	Replace Power Cots	$25,000		General Fund
Code Services	2023	Pickup or car (2001)	$37,500		General Fund

Department	Year	Description	Amount	Years to Bond	Funding Source
Park	2023	72" zero turn (2000)	$20,000		General Fund
			$566,100		
Airport	2024	Replace 2011 4 Door car Transfer a Police vehicle	$0		General Fund
City Wide	2024	Communication Equipment	$30,000		General Fund
Police	2024	3 Patrol Vehicles	$182,300		General Fund
Police	2024	3 Mobile data terminals & 3 Video Cameras	$39,500		General Fund
Police	2024	10 Body Cameras	$27,000		General Fund
Police	2024	8 Tasers (Switch to Taser 7 from X2)	$18,000		General Fund
EMS	2024	Monitor/Defibrillator	$44,000		General Fund
EMS	2024	Power Load Cot System	$54,000		General Fund
EMS	2024	Expedition (2014)	$60,000		General Fund
Park	2024	Drag box tractor & box Replace #623-1 (1984) 1455 hours	$40,000		General Fund
Shop	2024	Replace 2000 1 Ton Service Truck w/ Auto Crane	$70,000		General Fund
Shop	2024	Shop Vehicle (Used Police Vehicle)	$0		General Fund
			$564,800		
City Wide	2025	Communication Equipment	$30,000		General Fund
Police	2025	3 Patrol vehicles	$187,800		General Fund
Police	2025	3 Mobile Data Terminals and 3 Video Cameras	$40,700		General Fund
Police	2025	8 Tasers (Taser 7 Model)	$19,500		General Fund
Police	2025	10 Body Worn Cameras	$27,000		General Fund
Police	2025	Spillman Server	$25,000		General Fund
EMS	2025	Monitor/Defibrillator	$44,500		General Fund
EMS	2025	Mechanical CPR Device	$26,000		General Fund
EMS	2025	Replace Power Cots	$54,000		General Fund
Engineering	2025	Replace Engineering Vehicle (2001)	$30,000		General Fund
Golf Course	2025	Diesel tractor with turf tires & attachments (1984) Unknown hours	$45,000		General Fund
Park	2025	48 inch zero turn mower (2005) 1765 hours	$15,000		General Fund
Airport	2025	Replace MITL System (FAA 90%)	$44,000		General Fund
			$588,500		
City Wide	2026	Communication Equipment	$30,000		General Fund
Police	2026	3 Patrol Vehicles	$193,400		General Fund
Police	2026	3 Mobile Data Terminals & 3 video cameras	$41,900		General Fund
Police	2026	8 Taser (Taser 7 Model)	$22,000		General Fund
Police	2026	10 Body Worn Cameras	$27,500		General Fund
Police	2026	Video Server	$14,000		General Fund
EMS	2026	Monitor/Defibrillator	$45,000		General Fund
EMS	2026	Power Load Cot System	$58,000		General Fund
Park	2026	1 ton dump bed pickup (2005)	$65,000		General Fund
Zoo	2026	3/4 ton truck with dump bed (1997)	$45,000		General Fund
Zoo	2026	Van (Used Vehicle) (2006)	$20,000		General fund
			$561,800		
Park	2027	Toro Workman HDX 2wd, gas - new item	$30,000		General Fund

Department	Year	Description	Amount	Years to Bond	Funding Source
Park	2027	3/4 ton dump bed pickup (1997)	$62,000		General Fund
Golf Course	2027	Utility Vehicle width hydraulic dump bed and HI-FLOW hydraulics (1998) 5100 hours	$28,000		General Fund
Golf Course	2027	Chemical sprayer & Cushman (2001) 2200 hours	$47,000		General Fund
			$167,000		
Golf Course	2028	Sand topdresser (1992)	$24,000		General Fund
Golf Course	2028	Greens Mower, with cutting units and Verti cut units (1999) 4400 hours	$39,000		General Fund
Park	2028	11 foot rotary mower (2015) 1435 hours	$70,000		General Fund
			$133,000		

City of Emporia, Kansas

8/25/2021

5 year Budget

2022-2026

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Revenue Detail and Expenditure Summary

Multi Year Fund

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning cash balance	$1,612,865	$1,731,253	$2,886,492	$1,015,631	$413,088	$323,656	$296,837	($2,247,163)
Revenue								
Sales Tax	$2,464,703	$2,535,236	$2,571,673	$2,623,107	$2,675,569	$2,729,080	$0	$0
Interest	$48,117	$15,119	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Misc revenue	$0	$0	$0	$0	$0	$0	$0	$0
Accounts Receivable	$1,463	($236)						
TOTAL RECEIPTS	$2,514,283	$2,550,120	$2,572,673	$2,624,107	$2,676,569	$2,730,080	$1,000	$1,000
EXPENDITURES								
Transfers to projects	$0	$0	$0	$0	$0	$0	$0	$0
Projects	$2,395,895	$1,394,881	$4,443,534	$3,226,650	$2,766,000	$2,756,900	$2,545,000	$2,574,500
TOTAL EXEPENDITURES	$2,395,895	$1,394,881	$4,443,534	$3,226,650	$2,766,000	$2,756,900	$2,545,000	$2,574,500
Revenue less Expenses	$118,388	$1,155,239	($1,870,861)	($602,543)	($89,431)	($26,820)	($2,544,000)	($2,573,500)
Ending Cash Balance	$1,731,253	$2,886,492	$1,015,631	$413,088	$323,656	$296,837	($2,247,163)	($4,820,663)

2021 Sales tax up 2% increase

Department	Year	Description	Amount	Years to Bond	Funding Source
Administration	2021	Private/Public partnership	$400,000		Multi-Year
Airport	2021	Replace existing RW 1-19 edge lighting & guidance signs (FAA 90%)	$40,987		Multi-Year
Sidewalk	2021	ADA Sidewalks	$50,000		Multi-Year
Civic Building	2021	ADA Improvements	$200,000		Multi-Year
Civic Building	2021	618 Mechanic Roof	$60,000		Multi-Year
Civic Building	2021	Roof Caps	$35,000		Multi-Year
Civic Building	2021	Replace Steam lines & update HVAC updates	$50,000		Multi-Year
Civic Building	2021	Civic Fire Alarm Card Update 1st half	$60,000		Multi-Year
Civic Building	2021	Remodel Water Department	$261,243		Multi-Year
Civic Building	2021	Acoustical absorption material for main arena	$88,750		Multi-Year
Civic Building	2021	Carniage Library Study	$26,000		Multi-Year
Library	2021	Replace Library Roof & Atrium window	$220,050		Multi-Year
Paving	2021	6th & Prarire Intersection Improvements	$75,000		Multi-Year
Storm Water	2021	Miscellaneous Storm Water Projects	$108,276		Multi-Year
Storm Water	2021	Dorsett Dr East side to Linn St	$48,194		Multi-Year
Storm Water	2021	Lakeridge Rd to Bayfront Dr	$14,810		Multi-Year
Alley	2021	Alley East of LCSB 800 Block	$60,000		Multi-Year
Sidewalk	2021	Pedestrian Crossing 15th & Chestnut	$10,000		Multi-Year
Sidewalk	2021	Hazardous Sidewalk Program & CG Program	$103,474		Multi-Year
Sidewalk	2021	North side of 24th Westridge to Industrial - Grant Match	$70,000		Multi-Year
Parking Lot	2021	Mechanic Parking Lots 600-700 Block	$482,500		Multi-Year
Parking	2021	8th & Commercial Street parking for Main Street	$40,000		Multi-Year
Paving	2021	Road F Utilities & Easements	$250,000		Multi-Year
Paving	2021	Misc. Street Repairs	$100,000		Multi-Year
Paving	2021	Street Rehabilitation	$900,000		Multi-Year
Golf Course	2021	Driving Range artificial turf tee line/zoysia sod	$25,000		Multi-Year
Golf Course	2021	Master plan design of golf course, range, bldg	$12,250		Multi-Year
Fire- Station 2	2021	Overhead door replacement	$12,000		Multi-Year
Fire- Station 2	2021	Replace HVAC in admin and dorms & Jace Controller	$68,000		Multi-Year
Park	2021	JAC Slides - renovate or repair	$35,000		Multi-Year
Park	2021	Hammond Park - repaint tennis courts	$13,000		Multi-Year
Sign & Marking	2021	Camera(Loop Projectors) Traffic System at 6th & Rural	$90,000		Multi-Year
Street	2021	Chip Seal	$200,000		Multi-Year
Zoo	2021	Bus Parking	$20,000		Multi-Year
Zoo	2021	Parking lot at Zoo	$164,000		Multi-Year
Zoo	2021	Hay & Storage building 30x40 concrete floor	$50,000		Multi-Year
			$4,443,534		
Administration	2022	Private/Public partnership	$200,000		Multi-Year
Administration	2022	Land Bank land purchase & PEP	$100,000		Multi-Year
Airport	2022	Wildlife Site Visit and Study (FAA 90%)	$3,000		Multi-Year
Airport	2022	Runway Extension 51' Design (KDOT 90%)	$8,150		Multi-Year
Civic Building	2022	ADA Improvements Police Foyer(use 2021 ADA money)	$100,000		Multi-Year
Civic Building	2022	Elevator Controls	$175,000		Multi-Year
Civic Building	2022	Replace Windows in Auditorium	$26,000		Multi-Year
Civic Building	2022	Walk-in Cooler in Room 222	$25,000		Multi-Year

Department	Year	Description	Amount	Years to Bond	Funding Source
Civic Building	2022	Replace irrigation system	$30,000		Multi-Year
Civic Building	2022	Potable Hot Water Lines throughout the civic auditorium	$60,000		Multi-Year
Civic Building	2022	Replace Steam lines & update HVAC updates	$25,000		Multi-Year
Civic Building	2022	Civic Fire Alarm Card Update 2nd half	$60,000		Multi-Year
Sidewalk	2022	Sidewalk Improv. (S. side 15th Ave. from Graphic Arts to Hatcher St.)	$55,000		Multi-Year
Sidewalk	2022	Sidewalk Improv. (S. side 15th Ave. from Industrial Rd. to Stanton St.)	$25,000		Multi-Year
Sidewalk	2022	Hazardous Sidewalk Program & CG Program	$100,000		Multi-Year
Sidewalk	2022	Handicap curb cuts	$50,000		Multi-Year
Storm Water	2022	E 12th Ave & RR	$50,000		Multi-Year
Storm Water	2022	Miscellaneous Storm Water Projects	$100,000		Multi-Year
Storm Water	2022	Holiday Drive Storm Water	$165,500		Multi-Year
Paving	2022	Road 180 (W. edge of Evergy to Road F5) Engineering, survey, right of way	$300,000		Multi-Year
Paving	2022	6th & Prairie turn lanes 90/10 KDOT	$60,000		Multi-Year
Paving	2022	Street Rehabilitation	$900,000		Multi-Year
Paving	2022	Misc. Street Repairs	$100,000		Multi-Year
Park	2022	JAC replace sand in filters	$20,000		Multi-Year
Fire- Station 2	2022	Kitchen Remodel	$28,000		Multi-Year
Fire- Station 2	2022	Overhead door replacement	$12,000		Multi-Year
Library	2022	ADA Improvements - library doors & ADA openers	$120,000		Multi-Year
Library	2022	Replace irrigation system	$10,000		Multi-Year
Library	2022	HVAC updates	$15,000		Multi-Year
Street	2022	Chip Seal	$200,000		Multi-Year
Zoo	2022	Hoof stock Sheds	$50,000		Multi-Year
Zoo	2022	Trumpeter Swan Exhibit; sealing pond/stream, repair waterfall	$54,000		Multi-Year
			$3,226,650		
Administration	2023	Private/Public partnership	$200,000		Multi-Year
Administration	2023	PEP Program	$100,000		Multi-Year
Airport	2023	Runway Extension 51' Construction (KDOT 90%)	$59,000		Multi-Year
Civic Building	2023	Replace steam lines/HVAC improvements	$25,000		Multi-Year
Civic Building	2023	2nd floor restroom ceiling repairs	$30,000		Multi-Year
Civic Building	2023	Remodel East Foyer & Vestibule door ways	$50,000		Multi-Year
Civic Building	2023	Sewer Lift station - Police department - basement Sewer	$110,000		Multi-Year
Civic Building	2023	ADA Improvements	$100,000		Multi-Year
Library	2023	Electrical update - install panel and light switches	$60,000		Multi-Year
Library	2023	HVAC updates	$15,000		Multi-Year
Sidewalk	2023	Sidewalk Improv. (12th Ave. from Graphic Arts to Industrial Rd.)	$100,000		Multi-Year
Sidewalk	2023	Hazardous Sidewalk Program & CG Program	$100,000		Multi-Year
Sidewalk	2023	Handicap curb cuts	$50,000		Multi-Year
Storm Water	2023	Miscellaneous Storm Water Projects	$100,000		Multi-Year
Paving	2023	US 50 from Mechanic to East city limits	$300,000		Multi-Year
Paving	2023	Misc. Street Repairs	$100,000		Multi-Year
Paving	2023	Street Rehabilitation	$900,000		Multi-Year
Fire- Station 2	2023	Overhead door replacement	$12,000		Multi-Year
Police	2023	Firing Range House Split with county ($60,000 total)	$30,000		Multi-Year
Sign & Marking	2023	Replace School flashing lights - 13 lights 50% match with USD 253	$80,000		Multi-Year

Department	Year	Description	Amount	Years to Bond	Funding Source
Street	2023	Chip Seal	$200,000		Multi-Year
Zoo	2023	Off-exhibit privacy fence & holding area pond repair	$45,000		Multi-Year
			$2,766,000		
Administration	2024	Private/Public partnership	$200,000		Multi-Year
Administration	2024	PEP Program	$100,000		Multi-Year
Airport	2024	Remodel old Waddel building	$30,000		Multi-Year
Civic Building	2024	ADA Improvements	$100,000		Multi-Year
Library	2024	HVAC updates	$15,000		Multi-Year
Public Works	2024	Replace Rollup Doors on East and North of Building	$30,000		Multi-Year
Sidewalk	2024	Hazardous Sidewalk Program & CG Program	$100,000		Multi-Year
Sidewalk	2024	Handicap curb cuts	$50,000		Multi-Year
Storm Water	2024	Miscellaneous Storm Water Projects	$100,000		Multi-Year
Paving	2024	Misc. Street Repairs	$100,000		Multi-Year
Paving	2024	Street Rehabilitation	$1,100,000		Multi-Year
Sidewalk	2024	Sidewalk Improvement (9th Ave from Fairgrounds to Elm)	$100,000		Multi-Year
Park	2024	Propagation Greenhouse 24x48x8	$150,000		Multi-Year
Park	2024	Restroom in Fremont Park	$75,000		Multi-Year
Park	2024	Santa Fe Park bathroom renovations	$70,000		Multi-Year
Police	2024	Outdoor warning siren - location tbd	$44,000		Multi-Year
Street	2024	Chip Seal	$200,000		Multi-Year
Zoo	2024	Fencing in zoo replaced/repaired	$54,900		Multi-Year
Zoo	2024	Zoo Road removal, relocate utility	$138,000		Multi-Year
			$2,756,900		
Administration	2025	Private/Public partnership	$200,000		Multi-Year
Administration	2025	PEP Program	$100,000		Multi-Year
Civic Building	2025	Civic Convert from Steam to Hot Water Heat System	$475,000		Multi-Year
Public Works	2025	Replace Flooring in the offices and entry area	$30,000		Multi-Year
Sidewalk	2025	Hazardous Sidewalk Program & CG Program	$100,000		Multi-Year
Sidewalk	2025	Handicap curb cuts	$50,000		Multi-Year
Paving	2025	Street Rehab	$1,100,000		Multi-Year
Paving	2025	Misc. Street Repairs	$100,000		Multi-Year
Storm Water	2025	Miscellaneous Storm water Projects	$100,000		Multi-Year
Sign & Marking	2025	12th and Merchant Replace signal heads and upgrade cameras to opticon	$75,000		Multi-Year
Street	2025	Chip Seal	$200,000		Multi-Year
Zoo	2025	3 phase recycling pump Replaced and new pond aeration pump	$15,000		Multi-Year
			$2,545,000		
Administration	2026	Private/Public partnership	$200,000		Multi-Year
Administration	2026	PEP Program	$100,000		Multi-Year
Street	2026	Chip Seal	$200,000		Multi-Year
Civic Building	2026	Update Civic Chiller System	$475,000		Multi-Year
Civic Building	2026	ADA Improvements	$100,000		Multi-Year
Sidewalk	2026	Hazardous Sidewalk Program & CG Program	$100,000		Multi-Year
Sidewalk	2026	Handicap curb cuts	$50,000		Multi-Year

Department	Year	Description	Amount	Years to Bond	Funding Source
Paving	2026	Street Rehab	$1,100,000		Multi-Year
Paving	2026	Misc. Street Repairs	$100,000		Multi-Year
Storm Water	2026	Miscellaneous Storm water Projects	$100,000		Multi-Year
Zoo	2026	Butt Rail Replacement (Bison, mule deer, Ilima)	$49,500		Multi-Year
			$2,574,500		
Zoo	2027	Concrete pond reconstruction/valve replacement (NeNe, EBV, Eagle, Bobcat)	$65,000		Multi-Year
Zoo	2027	Off-exhibit holding - chain-link tops added - 6 pens/B runs caging replacement	$62,000		Multi-Year
			$127,000		

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LIBRARY FUND

	2018 (Actual)	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$0	$1,600	$0	$0	$0	$0	$0	$0	$0
REVENUE									
Ad Valorem Property Tax	$729,210	$791,574	$788,532	$842,867	$892,992	$906,387	$919,982	$933,782	$947,789
Back Tax Collection	$17,271	$18,092	$20,491	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
Motor Vehicle Tax	$114,767	$90,848	$135,520	$96,472	$94,818	$94,818	$94,818	$94,818	$94,818
Recreational Vehicle Tax	$830	$931	$1,034	$949	$1,038	$1,038	$1,038	$1,038	$1,038
AdValorem Tax Reduction	($9,589)	($9,822)	($8,903)	($9,500)	($9,500)	($9,500)	($9,500)	($9,500)	($9,500)
General Fund Contribution									
TOTAL RECEIPTS	$852,489	$891,624	$936,674	$945,788	$994,348	$1,007,743	$1,021,338	$1,035,138	$1,049,145
EXPENDITURES									
Insurance Refund									
Misc Projects									
Additional money due to state funding									
Appropriation	$850,889	$893,224	$936,674	$945,788	$994,348	$1,007,743	$1,021,338	$1,035,138	$1,049,145
TOTAL EXPENDITURES	$850,889	$893,224	$936,674	$945,788	$994,348	$1,007,743	$1,021,338	$1,035,138	$1,049,145
Ending Cash Balance	$1,600	$0	$0	$0	$0	$0	$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	$160,854	$804,272
Ad Valorem Tax in 2020	$170,861	$854,305
Ad Valorem Tax in 2021	$173,787	$868,935
Ad Valorem Tax in 2022	$184,122	$920,610
Ad Valorem Tax in 2023	$186,884	$934,419
Ad Valorem Tax in 2024	$189,687	$948,435
Ad Valorem Tax in 2025	$192,532	$962,662
Ad Valorem Tax in 2026	$195,420	$977,102

Change to 5 mils in 2016

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CONVENTION & TOURISM FUND

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$388,105	$522,928	$514,737	$606,062	$609,512	$642,962	$686,412	$729,862
REVENUE								
Transient Guest Tax	$713,538	$558,700	$584,000	$620,000	$630,000	$640,000	$640,000	$640,000
Interest on Investment	$7,540	$3,096	$200	$200	$200	$200	$200	$200
Fence Rental	$6,988	$0	$6,500	$7,000	$7,000	$7,000	$7,000	$7,000
Misc	($744)	$1,346						
TOTAL RECEIPTS	$727,323	$563,143	$590,700	$627,200	$637,200	$647,200	$647,200	$647,200
EXPENDITURES								
CVB Appropriation	$360,000	$365,000	$273,750	$365,000	$365,000	$365,000	$365,000	$365,000
Trusler Sports Complex	$0	$0	$0	$0	$0	$0	$0	$0
City cost assoicated with events	$30,000	$0	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
Civic Auditorium improvements		$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000
Red Rock's Appropriation	$7,500	$7,500	$5,625	$7,500	$7,500	$7,500	$7,500	$7,500
ESU Welch Stadium	$50,000	$50,000						
Breckinridge Hotel		$0	$0					
Emporia Main Street	$50,000	$50,000	$37,500	$56,250	$56,250	$56,250	$56,250	$56,250
Emporia Arts Council Support	$10,000	$10,000	$7,500	$10,000	$10,000	$10,000	$10,000	$10,000
Emporia Granada	$20,000	$20,000	$15,000	$20,000	$20,000	$20,000	$20,000	$20,000
Symphony in the Flint Hills	$0							
Lifetime - Biking Event	$25,000	$0	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
DDO	$25,000	$0	$25,000	$20,000	$20,000	$20,000	$20,000	$20,000
Junior World Event	$15,000	$0						
PDGA Professional Disc Golf World			$20,000	$20,000				
Kansas Free for Arts			$10,000	$20,000	$20,000	$20,000	$20,000	$20,000
Municipal Band Appropriation								
Miscellaneous		$1,959						
Outstanding PO's		$16,875						
Special Projects								
TOTAL EXPENDITURES	$592,500	$571,334	$499,375	$623,750	$603,750	$603,750	$603,750	$603,750
Ending Cash Balance	**$522,928**	**$514,737**	**$606,062**	**$609,512**	**$642,962**	**$686,412**	**$729,862**	**$773,312**

Transient Guest Tax Receipts	2017	2018	2019	2020	2021
1ST QUARTER-JANUARY	$143,742.00	$149,499.38	$172,538.00	$193,559.51	$105,764.76
2ND QUARTER-APRIL	$104,627.80	$127,440.51	$125,683.39	$132,542.30	$135,567.13
3RD QUARTER-JULY	$143,242.09	$213,098.04	$207,494.60	$80,649.41	$192,642.58
4TH QUARTER-OCTOBER	$159,608.07	$200,537.74	$207,822.11	$151,949.08	$0.00
TOTAL	$551,219.96	$690,575.67	$713,538.10	$558,700.30	$433,974.47
	$18,913 in late pmts	$21,642 in late pmts	$6339 in late pmts	$45,010 in late pmts	$63,375 in late pmts

Increased bed tax to 7% in January 2017
Main Street inc $6,250 from $50,000 to $56,250
Civic improvements $50,000
Reduce Red Rock allocation kept at requested amount of $7,500

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INDUSTRIAL FUND

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$40,473	$42,420	$18,767	$19,899	$19,845	$19,793	$19,743	$19,695
REVENUE								
Ad Valorem Property Tax	$950	$1,091	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Back Tax Collections	$26	$28	$21	$21	$21	$21	$21	$21
Motor Vehicle Tax	$125	$171	$117	$114	$114	$114	$114	$114
Ad Valorem Tax Reduction	($12)	($12)	($16)	($16)	($16)	($16)	($16)	($16)
Interest on Investment	$922	$138	$10	$12	$14	$16	$18	$20
Miscellaneous								
TOTAL RECEIPTS	$2,010	$1,415	$1,132	$1,131	$1,133	$1,135	$1,137	$1,139
EXPENDITURES								
Industrial Promotion								
Dues & Subscriptions								
Travel Expense & Miscellaneous	$0	$0	$0	$1,185	$1,185	$1,185	$1,185	$1,185
RDA Appropriation								
Contractual Services	$63	$25,068	$0	$0	$0	$0	$0	$0
Special Projects and Reserve Funds								
TOTAL EXPENDITURES	$63	$25,068	$0	$1,185	$1,185	$1,185	$1,185	$1,185
Ending Cash Balance	$42,420	$18,767	$19,899	$19,845	$19,793	$19,743	$19,695	$19,649

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Industrial Development Sales Tax

	2019 ACTUAL	2020 ACTUAL	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$397,624	$436,800	$442,852	$253,102	$453,352	$653,602	$853,852	$1,054,102
Revenue:								
Sales Tax Receipts	$900,000	$925,000	$925,000	$925,000	$925,000	$925,000	$925,000	$925,000
Interest Income	$22,141	$5,465	$250	$250	$250	$250	$250	$250
Miscellaneous Revenue		$588						
Reimbursed Exp - Retail Study								
REG Repayment								
NIM Escrow								
Kansas Gas Rebate - REG								
RDA returned money	$2,035							
Total Revenue	**$924,176**	**$931,053**	**$925,250**	**$925,250**	**$925,250**	**$925,250**	**$925,250**	**$925,250**
Expense:								
Appropriation to the RDA	$325,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000
Emporia Enterprises	$35,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Land Purchase for Industry	$175,000	$200,000	$200,000		$0	$0	$0	$0
Transfer to Project			$190,000					
Water Tower Pmt	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000
Gas Line Bond Pmt								
Land Purchase Bond Pmt								
Total Expenses	**$885,000**	**$925,000**	**$1,115,000**	**$725,000**	**$725,000**	**$725,000**	**$725,000**	**$725,000**
Ending Cash Balance	**$436,800**	**$442,852**	**$253,102**	**$453,352**	**$653,602**	**$853,852**	**$1,054,102**	**$1,254,352**

Balance of Land purchase account as of 2021 is $100,000
Emporia Enterprise - Request reduced to $25,000
2021 REG clean up $190,000
No longer putting money back for land purchase

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SPECIAL ALCOHOL FUND

	2019 Actual	2020 Actual	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$83,215	$100,655	$73,442	$77,967	$71,242	$74,517	$77,792	$81,067
REVENUE								
Private Club Liquor Tax	$102,450	$66,238	$75,000	$80,000	$90,000	$90,000	$90,000	$90,000
Interest on Investment	$1,890	$549	$25	$25	$25	$25	$25	$25
TOTAL RECEIPTS	$104,340	$66,787	$75,025	$80,025	$90,025	$90,025	$90,025	$90,025
EXPENDITURES								
Appropriations	$86,900	$94,000	$70,500	$86,750	$86,750	$86,750	$86,750	$86,750
Other Charges								
Special Projects								
TOTAL EXPENDITURES	$86,900	$94,000	$70,500	$86,750	$86,750	$86,750	$86,750	$86,750
Ending Cash Balance	$100,655	$73,442	$77,967	$71,242	$74,517	$77,792	$81,067	$84,342

Appropriations	Received in 2018	Received in 2019	Received in 2020	Received in 2021	Requested for 2022	Receive in 2022
Cross Winds	$20,000	$20,000	$20,000	$15,000	$15,000	$15,000
Corner House	$75,000	$55,000	$65,000	$48,750	$75,000	$65,000
Emporia State University	$5,400	$5,400	$9,000	$6,750	$6,750	$6,750
ESU - Orientation		$6,500				
Total	$100,400	$86,900	$94,000	$70,500	$96,750	$86,750

Receipts	2017	2018	2019	2020	2021
1ST QUARTER - MARCH	$24,673.40	$20,419.16	$26,806.24	$22,675.47	$17,214.78
2ND QUARTER - JUNE	$22,036.20	$26,757.14	$22,937.39	$21,661.91	$18,634.03
3RD QUARTER - SEPTEMBER	$22,549.91	$21,039.84	$26,000.31	$7,881.01	
4TH QUARTER - DECEMBER	$24,335.37	$24,660.05	$26,705.52	$14,069.40	
TOTAL	$93,594.88	$92,876.19	$102,449.46	$66,287.79	$35,848.81

25% reduction in 2021 allocation

Corner House requested $75,000 reduced to $65,000

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SPECIAL PARKS & RECREATION

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$42,104	$66,687	$122,194	$132,234	$119,774	$129,814	$125,354	$103,394
REVENUE								
Private Club Liquor Tax	$102,450	$66,238	$75,000	$80,000	$90,000	$90,000	$90,000	$90,000
Donations& Grants	$0	$4,265	$0	$0	$0	$0	$0	$0
Lake Kahola Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Trf from projects	$0	$0	$0	$0	$0	$0	$0	$0
Interest on Investment	$1,009	$545	$40	$40	$40	$40	$40	$40
TOTAL RECEIPTS	$103,459	$71,048	$75,040	$80,040	$90,040	$90,040	$90,040	$90,040
EXPENDITURES								
Personnel Services	$0	$0	$0	$0	$0	$0	$0	$0
Vacancy Rate	$0	$0	$0	$0	$0	$0	$0	$0
Maintenance & Repair	$0	$0	$0	$0	$0	$0	$0	$0
Commodities	$10	$0	$0	$0	$0	$0	$0	$0
Municipal Band Allocation	$10,000	$0	$0	$10,000	$10,000	$10,000	$10,000	$10,000
Capital Outlay	$53,372	$0	$65,000	$82,500	$70,000	$84,500	$102,000	$82,500
Contractual Services	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Project Accounts	$15,494	$15,540	$0	$0	$0	$0	$0	$0
Special Projects	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$78,876	$15,540	$65,000	$92,500	$80,000	$94,500	$112,000	$92,500
Ending Cash Balance	$66,687	$122,194	$132,234	$119,774	$129,814	$125,354	$103,394	$100,934

Receipts	2018	2019	2020	2021
1ST QUARTER - MARCH	$20,419	$26,806	$22,675	$17,215
2ND QUARTER - JUNE	$26,757	$22,937	$22,612	$18,634
3RD QUARTER - SEPTEMBER	$21,040	$26,000	$7,881	
4TH QUARTER - DECEMBER	$24,660	$26,706	$14,069	
TOTAL	$92,876	$102,449	$67,237	$35,849

Municipal Band decline their appropriation in 2020 and 2021 due to COVID19 and no concerts
Move equipment from General Fund in Park and Golf Course

Department	Year	Description	Amount	Years to Bond	Funding Source
Golf Course	2021	1 fairway mower (2000) 4200 hours	$65,000		Special Park
Golf Course	2022	Wide Area Mower (1996) 4800 hours	$70,000		Special Park
Park	2022	Tree Repopulation Project/All Park 25 trees	$12,500		Special Park
			$82,500		
Park	2023	11 Foot Rotary Mower (2012) #617	$70,000		Special Park
Park	2024	Tree Repopulation Project/All Park 25 trees	$12,500		Special Park
Golf Course	2024	Aerator	$35,000		Special Park
Golf Course	2024	Tees & Banks Reel Mower (2003) 5400 hours	$37,000		Special Park
			$84,500		
Golf Course	2025	Tees & Banks Reel Mower (2004) 3300 hours	$37,000		Special Park
Park	2025	Tractor w/front end loader, backhoe, & tiller - John Deere/Kubota (1984)	$65,000		Special Park
			$102,000		
Park	2026	Tree Repopulation Project/All Park 25 trees	$12,500		Special Park
Golf Course	2026	Wide Area Mower (2007) 4900 hours	$70,000		Special Park
			$82,500		
Park	2027	11ft Rotary Mower (2005) #653	$70,000		Special Park
Park	2028	Tree Repopulation Project/All Park 25 trees	$12,500		Special Park
Park	2024	Rehab Band Stand at Fremont Park Roof and siding	$75,000		Kahola

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SPECIAL STREET FUND

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$549,874	$581,740	$546,751	$496,206	$378,299	$238,273	($69,937)	($257,450)
REVENUE								
Gasoline Tax	$677,776	$642,215	$690,652	$632,540	$632,540	$632,540	$632,540	$632,540
Special City-County Tax	$79,320	$74,828	$74,826	$74,826	$74,826	$74,826	$74,826	$74,826
Damages- Storm	$7,404	$17,238	$5,000	$0	$0	$0	$0	$0
Interest on Investment	$13,343	$3,661	$200	$200	$200	$200	$200	$200
Sale of Salvage	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$1,443	$32,240	$1,000	$0	$0	$0	$0	$0
TOTAL RECEIPTS	$779,286	$770,183	$771,678	$707,566	$707,566	$707,566	$707,566	$707,566
EXPENDITURES								
Personnel Services	$439,205	$478,560	$498,908	$509,116	$531,619	$555,200	$579,918	$605,833
Vacancy	$0	$0	($9,356)	($9,583)	($9,966)	($10,365)	($10,780)	($11,211)
Maintenance & Repair	$67,907	$86,150	$94,170	$86,240	$86,240	$86,240	$86,240	$86,240
Commodities	$126,842	$84,522	$121,550	$120,250	$120,250	$120,250	$120,250	$120,250
Other Charges	$29,949	$27,791	$43,600	$45,600	$45,600	$45,600	$45,600	$45,600
Capital Outlay	$48,137	$77,136	$0	$0	$0	$145,000	$0	$80,000
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$21,248	$20,596	$30,050	$30,050	$30,050	$30,050	$30,050	$30,050
Communications	$1,112	$1,025	$1,700	$2,200	$2,200	$2,200	$2,200	$2,200
Training & Travel	$6,648	$2,039	$4,300	$4,300	$4,300	$4,300	$4,300	$4,300
Contractual Services	$53,032	$31,521	$37,300	$37,300	$37,300	$37,300	$37,300	$37,300
Adminstrative Fees	$0	$0	$0	$0	$0	$0	$0	$0
Outstanding PO's	($52,363)							
Audit Adjustments	$5,702	($4,166)		$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$747,421	$805,173	$822,222	$825,473	$847,592	$1,015,775	$895,078	$1,000,562
Net Change in Cash	$31,866	($34,989)	($50,544)	($117,907)	($140,027)	($308,210)	($187,513)	($292,997)
Ending Cash Balance	$581,740	$546,751	$496,206	$378,299	$238,273	($69,937)	($257,450)	($550,447)

Receipts	2018	2019	2020	2021
1st Quarter - Jan Payment	$169,275	$168,525	$173,837	$161,595
2nd Quarter - April Payment	$156,526	$161,371	$163,487	$149,246
Extra Payment - June				$54,672
3rd Quarter - July Payment	$171,880	$170,138	$140,179	$172,643
4th Quarter - Oct Payment	$176,249	$177,742	$164,712	
Total	$673,930	$677,776	$642,215	$538,155

2021 Extra pmt from state due to Covid - $54,671
Includes $30,000 for storm water cleaning per year
Salary scale up 12% - 1522
2022 All staff 2% and 2.5% merit
23-26 Salary 2.5% merit
5% to health reserve fund

Department	Year	Description	Amount	Years to Bond	Funding Source
Special Street	2024	1/2 ton pickup with 4 wheel drive (1994)	$70,000		Special Street
Sign & Marking	2024	Replace 2010 1 - ton flat bed with 3/4 ton flat bed	$75,000		Special Street
			$145,000		
Special Street	2026	1 Ton 4x4 Pickup replacement for 1 ton (1999)	$50,000		Special Street
Special Street	2026	Asphalt Patch Box	$30,000		Special Street
			$80,000		

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Revenue Detail and Expenditure Summary

DRUG FORFEITURES

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Beginning Cash Balance	$46,444	$46,416	$68,302	$72,327	$72,352	$72,377	$72,402	$72,427
REVENUE								
Receipts from Drug Forfeitures	$25,282	$27,163	$9,000	$5,000	$5,000	$5,000	$5,000	$5,000
Interest on Investment	$987	$317	$25	$25	$25	$25	$25	$25
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL RECEIPTS	$26,269	$27,480	$9,025	$5,025	$5,025	$5,025	$5,025	$5,025
EXPENDITURES								
Maintenance & Repair		$4,733						
Commodities	$26,175	$860	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Capital Outlay								
Communications	$122							
TOTAL EXPENDITURES	$26,297	$5,593	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Ending Cash Balance	$46,416	$68,302	$72,327	$72,352	$72,377	$72,402	$72,427	$72,452

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Revenue Detail and Expenditure Summary

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BOND & INTEREST FUND

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031
Beginning Cash Balance	$919,891	$749,434	$883,336	$1,328,355	$1,542,814	$1,242,488	$1,005,502	$836,455	$880,011	$1,159,364	$1,469,637	$1,825,875	$2,217,232
REVENUE													
Ad Valorem Property Tax	$1,623,766	$1,625,239	$1,687,237	$1,787,969	$1,814,788	$1,474,018	$1,496,127	$1,518,570	$1,541,349	$1,564,469	$1,587,936	$1,611,755	$1,635,931
Back Tax Collection	$45,325	$45,798	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
Special Assessments	$210,316	$113,561	$78,252	$78,252	$78,252	$35,302	$35,301	$35,302	$35,302	$35,302			
Motor Vehicle Tax	$189,433	$278,405	$198,910	$189,806	$189,806	$189,806	$189,806	$189,806	$189,806	$189,806	$189,806	$189,806	$189,806
Recreational Vehicles	$1,939	$2,122	$1,956	$2,078	$2,078	$2,078	$2,078	$2,078	$2,078	$2,078	$2,078	$2,078	$2,078
Ad Valorem Tax Reduction	-$20,143	-$18,356	-$20,045	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000	-$20,000
Interest on Investment	$34,719	$11,552	$700	$700	$700	$700	$700	$700	$700	$700	$700	$700	$700
Recreation Center - Pool renovation	$23,499												
Recreation Center - Office/Locker Ren	$22,822												
Recreation Center - Ball Diamond	$46,600	$50,400	$49,050	$47,700	$46,350								
Recreation Center - Fitness Room	$48,560	$49,420	$50,220	$50,960	$51,200	$51,360	$49,440						
Industrial Land Payment - Ind Sales Tax													
Gas Line Payment - Ind Sales Tax													
Hanger Payment - General Fund													
Sales of Bonds		$4,055,000											
Miscellaneous		$364,611											
Transfer of Funds from Project Accour	$469,407	$24,700											
TOTAL RECEIPTS	$2,696,242	$6,602,451	$2,086,280	$2,177,465	$2,203,174	$1,773,264	$1,793,453	$1,766,456	$1,789,235	$1,812,355	$1,800,520	$1,824,339	$1,848,515
EXPENDITURES													
Principal	$2,496,000	$895,000	$1,410,000	$1,758,506	$2,349,450	$1,909,200	$1,879,200	$1,654,200	$1,448,532	$1,448,532	$1,398,532	$1,393,532	$1,398,532
Interest Coupons	$370,699	$204,452	$231,261	$204,500	$154,050	$101,050	$83,300	$68,700	$61,350	$53,550	$45,750	$39,450	$33,300
Pmt for Water & Sewer													
Transfer to project funds		$5,369,096											
Excess Carryover													
TOTAL EXPENDITURES	$2,866,699	$6,468,548	$1,641,261	$1,963,006	$2,503,500	$2,010,250	$1,962,500	$1,722,900	$1,509,882	$1,502,082	$1,444,282	$1,432,982	$1,431,832
Ending Cash Balance	$749,434	$883,336	$1,328,355	$1,542,814	$1,242,488	$1,005,502	$836,455	$880,011	$1,159,364	$1,469,637	$1,825,875	$2,217,232	$2,633,915
Delinquency Computation (Add this amo	$48,713	$48,757	$50,617	$53,639	$54,444	$44,221	$44,884	$45,557	$46,240	$46,934	$47,638	$48,353	$49,078
	$1,672,479	$1,673,996	$1,737,854	$1,841,608	$1,869,232	$1,518,238	$1,541,011	$1,564,127	$1,587,589	$1,611,403	$1,635,574	$1,660,108	$1,685,009
Mil Levy	10.397	9.789	10.000	10.002	10.002	8.004	8.004	8.004	8.124	8.246	8.370	8.495	8.622
Change in Mil Levy	**0.235**	**-0.609**	**0.211**	**0.002**	**0.000**	**-1.998**	**0.000**	**0.000**	**0.120**	**0.122**	**0.124**	**0.126**	**0.127**
Ad Valorem Tax in 2019	$160,854.00												
Ad Valorem Tax in 2020	$171,015.00												
Ad Valorem Tax in 2021	$173,787.28												
Ad Valorem Tax in 2022	$184,122.00												
Ad Valorem Tax in 2023	$186,883.83												
Ad Valorem Tax in 2024	$189,687.09												
Ad Valorem Tax in 2025	$192,532.39												
Ad Valorem Tax in 2026	$195,420.38												

1.5% increase in valuation per year
2024 move 2 mils to General Fund
2021, 2022 & 2023 projects repayment schedule is included in expenditures

Department	Year	Description	Amount	Years to Bond	Funding Source
Airport	2021	Replace Aviation Fuel Tanker Truck - 1986	$175,000	5	Mil levy
Paving	2021	30th Ave additional	$225,000	10	Mil levy
Industrial	2021	Industrial building purchase and/or land purchase	$500,000	10	Mil levy
Special Street	2021	Replace a 2000 JD 310SE Backhoe	$130,000	5	Mil levy
Fire	2021	30 SCBA Replacement units, cylinders & face masks	$265,000	5	Mil Levy
Sign & Marking	2021	Light Duty aerial bucket truck w 30-35 foot reach - (1998)	$150,000	5	Mil Levy
Special Street	2021	Street Sweeper Vacuum (2012)	$305,000	5	Mil Levy
			$1,750,000		
Storm Water	2022	Becker Addition Drainage Ditch Engineering and construction	$2,750,000	15	Mil levy
Paving	2022	Flint Hills Crossing Street CID to pay 50%	$2,200,000	15	Mil levy
Paving	2022	Downtown Alley improvements	$500,000	10	Mil Levy
Paving	2022	Highland Street improvements (Project scope not defined yet)	$1,000,000	15	Mil Levy
			$6,450,000		
Fire	2023	Addition to Fire Station #2 & remodel fire station #1	$5,000,000	10	Mil levy
Fire	2023	Engine 3 (1994)	$600,000	10	Mil levy
EMS	2023	Ambulance Purchase (2014) No space available	$290,000	5	Mil levy
Paving	2023	24th Avenue (Pavilion Development - Prairie)	$1,250,000	15	Mil Levy
Special Street	2023	Dump Truck Single axle 5 yd bed with live hydraulics (1998)	$100,000	4	Mil Levy
			$7,240,000		
Paving	2024	Overlander Road (W. 6th Ave. to US-Hwy 50)	$1,500,000	15	Mil Levy
			$1,500,000		
EMS	2025	Ambulance 5 (2017)	$320,000	5	Mil levy
Fire	2025	Quint 1 (2001) Replacement	$1,950,000	10	Mil levy
Special Street	2025	Street Sweeper Vacuum (2014)	$250,000	5	Mil Levy
Park	2025	Park & Zoo Maintenance Facility	$400,000	10	Mil levy
			$2,920,000		
Golf Course	2026	Maintenance and equipment building Built in early 1970's	$375,000	10	Mil levy
			$375,000		

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2022-2026

Revenue Detail and Expenditure Summary
Cash Basis

WATERWORKS FUND

	2019 (Actual)	2020 (Actual)	Estimated 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
BEGINNING CASH	$1,282,341	$2,036,236	$2,620,859	$3,246,622	$2,439,188	$1,697,890	$861,175	($105,147)
REVENUE								
Sale of Water	$6,021,314	$6,266,137	$6,480,000	$6,588,000	$6,679,640	$6,772,969	$6,868,028	$6,964,857
Service Charge	$116,643	$93,954	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
Penalties	$88,150	$89,198	$85,000	$85,000	$85,000	$85,000	$85,000	$85,000
Sale of Salvage	($2,355)	$0	$0	$0	$0	$0	$0	$0
Reimbursed Expense	$28,151	$2,641	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000
Interest on Investment	$42,340	$17,213	$1,300	$1,300	$1,300	$1,300	$1,300	$1,300
Sale of Bonds	$0	$0	$0	$0	$0	$0	$0	$0
Trf from Industrial Development Sales Tax fund	$976,083	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000	$350,000
B&I to make bond payment		$0	$0	$0	$0	$0	$0	$0
Non Operating Revenue	$0	$1,274,758	$0	$0	$0	$0	$0	$0
Miscellaneous	$4,724	$11,302	$1,360	$1,350	$1,350	$1,350	$1,350	$1,350
TOTAL RECEIPTS	$7,275,049	$8,105,202	$7,019,660	$7,127,650	$7,219,290	$7,312,619	$7,407,678	$7,504,507
EXPENDITURES								
Personnel Services	$763,033	$838,409	$872,262	$935,665	$975,619	$1,017,449	$1,061,251	$1,107,130
Vacancy	$0	$0	($20,384)	($20,384)	($20,384)	($20,384)	($20,384)	($20,384)
Maintenance & Repair	$623,147	$605,406	$586,650	$644,550	$638,050	$643,050	$648,050	$648,050
Commodities	$896,855	$888,377	$897,200	$903,000	$898,700	$898,700	$898,700	$898,700
Other Charges	$176,936	$173,046	$220,970	$217,070	$215,570	$217,070	$218,570	$220,070
Capital Outlay	$489,410	$539,043	$160,000	$555,000	$300,000	$299,750	$300,000	$299,475
Debt Payment	$1,627,313	$1,224,728	$1,451,698	$2,464,403	$2,691,490	$2,806,724	$2,965,128	$2,485,671
Stock	($12,756)	($37,161)	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Transfer to Project Account	$245,534	$1,274,758	$0	$0	$0	$0	$0	$0
Utilities	$418,893	$446,426	$507,350	$502,850	$513,350	$523,350	$523,350	$523,350
Communications	$40,337	$26,222	$45,100	$45,100	$45,100	$45,100	$45,100	$45,100
Travel & Training	$9,885	$2,668	$13,750	$13,450	$13,450	$13,450	$13,450	$13,450
Contractual Services	$773,730	$655,414	$587,900	$585,700	$586,300	$586,800	$587,300	$587,300
Administrative Fee 17%, 16%	$1,023,449	$1,064,487	$1,066,400	$1,083,680	$1,098,342	$1,113,275	$1,128,484	$1,143,977
Outstanding PO's	($561,162)							
Change in Liabilities	$6,550	($181,240)		$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$6,521,154	$7,520,580	$6,393,896	$7,935,084	$7,960,588	$8,149,334	$8,374,000	$7,956,889
NET CHANGE IN CASH	$753,895	$584,622	$625,764	($807,434)	($741,298)	($836,715)	($966,322)	($452,382)
ENDING CASH	**$2,036,236**	**$2,620,859**	**$3,246,622**	**$2,439,188**	**$1,697,890**	**$861,175**	**($105,147)**	**($557,530)**

		2019 (Actual)	2020 (Actual)	Estimated 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Base for reserve calculation		$6,031,744	$6,981,537	$6,233,896	$7,380,084	$7,660,588	$7,849,584	$8,074,000	$7,657,414
20% reserve amount		$1,206,349	$1,396,307	$1,246,779	$1,476,017	$1,532,118	$1,569,917	$1,614,800	$1,531,483
Amount over 20% reserve		$829,888	$1,224,551	$1,999,843	$963,171	$165,772	($708,742)	($1,719,947)	($2,089,013)
Percent		33.76%	37.54%	52.08%	33.05%	22.16%	10.97%	-1.30%	-7.28%
Personnel services includes a 2.5% merit pay increase			5%	0.00%	0.00%	3% & 1 %	3% & 1 %	3% & 1 %	3% & 1 %
$300,000 per year for capital	Base		9.82	9.82	10.82	11.14	11.48	11.82	12.18
Admin fee at 16%	Consumpution		18.84	18.84	18.84	19.03	19.22	19.41	19.60
With $350,000 from Industrial Dev sales Tax	Total		28.66	28.66	29.66	30.17	30.70	31.23	31.78
Salary scale up 12% - 8300	Change		1.36	0.00	1.00	0.51	0.52	0.54	0.55
2022 All staff 2% and 2.5% merit									
23-26 Salary 2.5% merit									
5% to health reserve fund	per 1,000 gal		3.77	3.77	3.77	3.81	3.85	3.88	3.92
3% Base increase & 1% consumpution increase each year									

	2019 (Actual)	2020 (Actual)	Estimated 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Principal Bond Payments	($1,350,000)	($895,000)	($1,155,000)	($2,005,283)	($2,283,226)	($2,447,434)	($2,652,535)	($2,377,782)
Depreciation	$1,171,834	$1,334,357	$1,365,010	$1,365,000	$1,365,000	$1,365,000	$1,365,000	$1,365,000
Capitalized Assets	($282,566)	($1,695,087)	($160,000)	($555,000)	($170,000)	($380,750)	($170,000)	($302,500)
Liabilities								
ADJUSTMENTS	($460,732)	($1,255,730)	$50,010	($1,195,283)	($1,088,226)	($1,463,184)	($1,457,535)	($1,315,282)

Department	Year	Description	Amount	Years to Bond	Funding Source
Water Distribution	2021	Pickup 1/2 ton (1999) (Split with Sewer)	$15,000		Water Fund
Water Plant	2021	Alum Feeder System	$60,000		Water Fund
Water Plant	2021	Repair stem on elevated tower on 12th Ave	$25,000		Water Fund
Water Plant	2021	Clearwell Emergency Fill Line	$60,000		Water Fund
			$160,000		
Water Plant	2021	Actuator Upgrade	$550,000	15	Water Fund - Bond
Water Plant	2021	Turbidimeter Upgrade	$300,000	15	Water Fund - Bond
Water Plant	2021	Raw Water Intake & Low Water Dam (FEMA 85%)	$1,000,000	15	Water Fund - Bond
Water Distribution	2021	Replace 2011 Sewer Vactor Truck (Split with Sewer)	$225,000	5	Water Fund - Bond
			$2,075,000		
Water Distribution	2022	Replace 1Ton Water Truck w/ 1.5 Ton Service Truck w/ auto Crane(1994) (split with Sewer)	$50,000		Water Fund
Water Distribution	2022	Pick up 1/2 ton (2001) (Split with Sewer)	$15,000		Water Fund
Water Distribution	2022	Replace a 2002 JD 310SG Backhoe (Split with Sewer)	$60,000		Water Fund
Water Plant	2022	4 SCBA units, cylinders and face masks	$30,000		Water Fund
Water Plant	2022	Clarifier Upgrade or Water Plant Evaluation	$400,000		Water Fund
			$555,000		
Water Service	2022	Replace meters and meter reading software	$1,000,000	10	Water Fund - Bond
			$1,000,000		
Water Plant	2023	Replace 2002 1/2 Ton Pickup Truck 4x4	$45,000		Water Fund
Water Plant	2023	Replace two heat pumps in filter building	$35,000		Water Fund
Water Plant	2023	Replace one high service pump with a large one, plus valve	$45,000		Water Fund
Water Plant	2023	Historian computer system for plant records	$45,000		Water Fund
			$170,000		
Water Distribution	2024	Replace 1/2 ton pickup Need a F450 (2000) (split with Sewer)	$25,000		Water Fund
Water Plant	2024	Replace 2013 JD ATV	$20,000		Water Fund
Water Plant	2024	Replace 1983 Aqua Ammonia 3,000 Gallon Tank w/Stainless Steel Tank	$140,000		Water Fund
Water Plant	2024	Anthracite Replacement	$15,000		Water Fund
Water Plant	2024	Mixers for Storage tanks	$120,750		Water Fund
Water Plant	2024	Replace 1-30 year old pump and motor w/VFD	$60,000		Water Fund
			$380,750		
Water Plant	2025	Replace Gate Operator at Water Plant	$20,000		Water Fund
Water Plant	2025	Gates for Lime Sludge Lagoons	$35,000		Water Fund
Water Plant	2025	VFD at High service pump station	$35,000		Water Fund
Water Plant	2025	Two larger capacity sludge pump for sludge holding basin	$40,000		Water Fund
Water Plant	2025	Replace 2-25 year old pumps	$40,000		Water Fund
			$170,000		
Water Service	2026	2 Water Service pick ups (2016)	$60,000		Water Fund
Water Distribution	2026	15 Yd Dump Truck (Split with Sewer)	$87,500		Water Fund
Water Plant	2026	Two filter to waste pumps	$25,000		Water Fund

Department	Year	Description	Amount	Years to Bond	Funding Source
Water Plant	2026	Tractor with loader and mower (1983)	$45,000		Water Fund
Water Plant	2026	VFD at River intake	$35,000		Water Fund
Water Plant	2026	Rehab drive system on sludge basin collator drag	$18,000		Water Fund
Water Plant	2026	Fencing around Dillon's tower	$32,000		Water Fund
			$302,500		
Water Main	2021	Watermain project (6th Ave Woodland to Lincoln)	$880,000	20	Water Fund -State loan
Water Main	2021	Watermain project (Grand to Chestnut) on 12th ave	$1,285,000	20	Water Fund -State loan
Water Main	2022	Watermain project (Lincoln street under I35 connection)	$315,000	20	Water Fund -State loan
Water Plant	2024	12th Avenue Water Tower upgrade and rehab	$1,000,000	20	Water Fund -State loan
Water Main	2022	Watermain project (SE Transmission Main Ph 1, 7th Ave, Sunnyslope to West & Garfield, 6th to 12th)	$2,700,000	20	Water Fund -State loan
Water Main	2023	Watermain project (24th Ave to Prairie St to 18th Ave)	$2,550,000	20	Water Fund -State loan
Water Main	2023	Watermain project Prairie Street (18th Ave to 12th Ave)	$1,280,000	20	Water Fund -State loan
Water Main	2024	Watermain project Peyton Street (Water Tower to 12th & 6th to South Ave Peyton to Carter)	$1,750,000	20	Water Fund -State loan
Water Main	2025	Watermain project SE Trans - West to Neosho to South	$1,940,000	20	Water Fund -State loan
Water Main	2025	Watermain project Lincoln - 24th to Briarcliff	$575,000	20	Water Fund -State loan
Water Main	2026	Watermain project SE Trans 1st to IP III	$2,703,000	20	Water Fund -State loan
			$16,978,000		

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2022-2026

Revenue Detail and Expenditure Summary

Cash Basis

WASTE WATER FUND

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
BEGINNING CASH	$2,458,832	$2,058,230	$2,606,765	$2,302,873	$1,604,615	$913,258	$755,743	$322,857
REVENUE								
Sales/Charges	$5,036,750	$5,299,292	$5,369,717	$5,530,808	$5,596,308	$5,708,234	$5,822,399	$5,938,846
Extra Strength Surcharge	$70,964	$108,556	$75,900	$75,900	$75,900	$75,900	$75,900	$75,900
Interest on Investment	$58,260	$14,826	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
New system Taps		$827	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Sale of Bonds								
Transfer from Multi Year	$0	$0	$0	$0	$0	$0	$0	$0
B&I to make bond payment	$0	$500,000		$0	$0	$0	$0	$0
Non Operating	$280,000							
Miscellaneous	($512,273)	$59,603	($1,626)	$1,000	$1,000	$1,000	$1,000	$1,000
TOTAL RECEIPTS	$4,933,701	$5,983,104	$5,445,991	$5,609,708	$5,675,208	$5,787,134	$5,901,299	$6,017,746
EXPENDITURES								
Personnel Services	$748,940	$781,653	$899,858	$939,942	$977,516	$1,016,601	$1,057,258	$1,099,552
Vacancy	$0	$0	($16,325)	($16,218)	($16,867)	($17,541)	($18,243)	($18,973)
Maintenance & Repair	$707,588	$151,600	$296,850	$298,250	$291,750	$291,750	$293,750	$293,750
Commodities	$147,321	$142,302	$166,000	$156,000	$156,500	$166,500	$171,500	$176,500
Other Charges	$131,457	$129,302	$191,250	$185,100	$187,100	$189,100	$191,100	$193,100
Capital Outlay	$263,985	$317,711	$195,000	$480,000	$400,000	$400,000	$400,000	$400,000
Debt Payment	$2,046,991	$2,751,933	$2,593,250	$2,830,993	$2,935,065	$2,461,239	$2,800,320	$2,878,101
Transfer to Project fund	$9,333	$72,444	$0	$0	$0	$0	$0	$0
Utilities	$495,598	$489,542	$526,500	$521,500	$522,500	$523,500	$524,500	$524,500
Communications	$22,751	$19,282	$28,350	$28,350	$28,350	$28,350	$28,350	$28,350
Travel & Training	$3,797	$696	$7,000	$6,600	$6,600	$6,600	$6,600	$6,600
Contractual Services	$226,403	$151,412	$252,150	$267,450	$268,050	$268,550	$269,050	$267,550
Administrative Fee Flat	$610,000	$610,000	$610,000	$610,000	$610,000	$610,000	$610,000	$610,000
Outstanding PO's	($149,218)							
Change in Liabilities	$69,356	($183,308)		$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$5,334,303	$5,434,568	$5,749,883	$6,307,967	$6,366,564	$5,944,649	$6,334,185	$6,459,030
NET CHANGE IN CASH	($400,602)	$548,535	($303,892)	($698,259)	($691,356)	($157,515)	($432,887)	($441,284)
ENDING CASH	**$2,058,230**	**$2,606,765**	**$2,302,873**	**$1,604,615**	**$913,258**	**$755,743**	**$322,857**	**($118,427)**

	2019 (Actual)	2020 (Actual)	Est Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
Base for reserve calculation	$5,070,317	$5,116,857	$5,554,883	$5,827,967	$5,966,564	$5,544,649	$5,934,185	$6,059,030
20% Cash Reserve amount	$1,014,063	$1,023,371	$1,110,977	$1,165,593	$1,193,313	$1,108,930	$1,186,837	$1,211,806
Amount over 20% Cash Reserve	$1,044,166	$1,583,394	$1,191,897	$439,021	($280,055)	($353,186)	($863,981)	($1,330,233)
Percentage	40.59%	50.94%	41.46%	27.53%	15.31%	13.63%	5.44%	-1.95%
Personnel services includes a 2.5% merit pay increase	10.00%	10.00%	0.00%	3.00%	3.00%	2.00%	2.00%	2.00%
$400,000 per year for capital	Base	20.12	20.12	21.72	22.38	22.82	23.28	23.74
Admin fee is set at $610,000	Consumption	19.57	19.57	20.16	20.76	21.18	21.60	22.03
Salary scale up 12% - 692	Total	39.69	39.69	41.88	43.14	44.00	44.88	45.78
2022 All staff 2% and 2.5% merit	Difference	3.61	-	2.19	1.26	0.86	0.88	0.90
23-26 Salary 2.5% merit								
Rate Increases								
5% to health reserve fund	per 1,000 gal	3.91	3.91	4.03	4.15	4.23	4.32	4.40
Depreciation	$1,005,412	$1,958,791	$2,035,205	$2,035,205	$2,035,205	$2,035,205	$2,035,205	$2,035,205
Principal Bond Payments	($1,492,446)	($2,132,056)	($1,945,299)	($2,225,633)	($2,383,072)	($1,939,634)	($2,309,961)	($2,419,759)
Capitalized Assets	($1)	($1,785,516)	($195,000)	($460,000)	($60,000)	($260,000)	($370,000)	($462,500)
Change in Liabilities								
ADJUSTMENTS	($487,034)	($1,958,781)	($105,094)	($650,428)	($407,867)	($164,429)	($644,756)	($847,054)

Department	Year	Description	Amount	Years to Bond	Funding Source
Sewer Maintenance	2021	Sanitary Sewer along Americus Rd (US 50 to Rd 180, to serve Evergy property)	$475,000	15	Waste Water Fund
Sewer Maintenance	2021	Arundel Sewer main FEMA 85%	$500,000	15	Waste Water Fund
Sewer Maintenance	2021	Rehab Lift Station #2 CDBG $700,000 total cost $1,700,000	$1,000,000	20	Waste Water Fund
Sewer Maintenance	2021	Replace 2011 Sewer Vactor Truck (Split with Water)	$225,000	5	Waste Water Fund
			$2,200,000		
Waste Water Plant	2021	Replace Roof on Effluent pump Bld.	$70,000		Waste Water Fund
Sewer Maintenance	2021	Repair 24" sewer line in Peter Pan Park	$110,000		Waste Water Fund
Sewer Maintenance	2021	Pickup 1/2 ton (1999) (Split with Water)	$15,000		Waste Water Fund
			$195,000		
Sewer Maintenance	2022	1Ton Water Truck w/ 1.5 Ton Service Truck w/ Auto Crane (1994) (split with Water)	$50,000		Waste Water Fund
Sewer Maintenance	2022	Replace Lift Station #3	$80,000		Waste Water Fund
Sewer Maintenance	2022	Replace a 2002 JD 310SG Backhoe (Split with Water)	$60,000		Waste Water Fund
Sewer Maintenance	2022	Pick up 1/2 ton (2001) (Split with Water)	$15,000		Waste Water Fund
Waste Water Plant	2022	Replace John Deere Gator (2013)	$25,000		Waste Water Fund
Waste Water Plant	2022	Replace metal siding/roof on storage building	$50,000		Waste Water Fund
Waste Water Plant	2022	John Deere 725 Mower (2004)	$20,000		Waste Water Fund
			$300,000		
Water Service	2022	Water meters & Program	$1,000,000	10	Waste Water Fund
Sewer Maintenance	2023	Lift Station #1	$1,700,000	20	Waste Water Fund
Sewer Maintenance	2023	Lift Station #15	$500,000	20	Waste Water Fund
			$2,200,000		
Waste Water Plant	2023	Replace Roof on Old shop building	$60,000		Waste Water Fund
			$60,000		
Sewer Maintenance	2024	Lift Station #8 upgrade	$500,000	20	Waste Water Fund
Sewer Maintenance	2024	Repair or replace force main from Lift Station 8	$500,000	20	Waste Water Fund
Sewer Maintenance	2024	Realign sewer main along South Ave	$4,000,000	20	Waste Water Fund
			$5,000,000		
Sewer Maintenance	2024	Sewer Main relining	$175,000		Waste Water Fund
Sewer Maintenance	2024	Replace 1/2 ton pickup Need a F450 (2000) (split with Water)	$25,000		Waste Water Fund
Waste Water Plant	2024	Replace 2000 3/4 ton pickup with tommy lift	$60,000		Waste Water Fund
			$260,000		
Sewer Maintenance	2025	Sewer Main relining	$175,000		Waste Water Fund
Sewer Maintenance	2025	Replace Lift Station #14	$110,000		Waste Water Fund
Sewer Maintenance	2025	Add Fiber to LS #s 3, 4, 5, 6, 7, 8, 9,10, 12, 13, 15 to add SCADA monitoring	$85,000		Waste Water Fund
			$370,000		
Waste Water Plant	2025	Replace winkle sludge press	$700,000	15	Waste Water Fund
			$700,000		

Department	Year	Description	Amount	Years to Bond	Funding Source
Sewer Maintenance	2026	15 Yd Dump Truck ((Split with Water)	$87,500		Waste Water Fund
Sewer Maintenance	2026	Sewer Main relining	$175,000		Waste Water Fund
Sewer Maintenance	2026	Replace LS #7	$100,000		Waste Water Fund
Waste Water Plant	2026	Clear trees and Replace Perimeter Fencing	$100,000		Waste Water Fund
			$462,500		

City of Emporia, Kansas

8/25/2021

5 year Budget

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2022-2026

Revenue Detail and Expenditure Summary

Cash Basis

SOLID WASTE DISPOSAL FUND

	2019 (Actual)	2020 (Actual)	Estimated 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
BEGINNING CASH	$2,447,244	$3,110,960	$3,573,195	$3,428,906	$2,610,891	$1,643,600	$717,295	($295,206)
REVENUE								
Refuse Collection Fees	$2,986,938	$2,778,214	$2,850,000	$2,850,000	$2,850,000	$2,850,000	$2,850,000	$2,850,000
Loss on Sale of Assets	($157,970)	$0	$0	$0	$0	$0	$0	$0
Interest on Investments	$73,647	$20,595	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500
Insurance Recovery			$58,510					
Resale of Recyclables	$71,238	$93,356	$100,000	$70,000	$70,000	$70,000	$70,000	$70,000
Box Container Fees	$1,565,415	$1,697,825	$1,700,713	$1,700,713	$1,700,713	$1,700,713	$1,700,713	$1,700,713
Landfill Fees	$562,406	$593,564	$517,000	$515,000	$515,000	$515,000	$515,000	$511,000
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$17,578	$31,546	$4,768	$4,768	$4,800	$4,800	$4,800	$4,800
TOTAL RECEIPTS	$5,119,252	$5,215,101	$5,232,491	$5,141,981	$5,142,013	$5,142,013	$5,142,013	$5,138,013
EXPENDITURES								
Personnel Services	$1,641,135	$1,834,321	$1,862,563	$1,951,426	$2,029,368	$2,110,427	$2,194,729	$2,282,403
Vacancy	$0	$0	($35,648)	($37,124)	($38,609)	($40,153)	($41,759)	($43,430)
Maintenance & Repair	$151,511	$191,335	$262,000	$268,500	$262,000	$262,000	$262,000	$262,000
Commodities	$246,657	$191,128	$285,000	$279,500	$280,500	$281,500	$282,500	$283,500
Other Charges	$75,675	$121,801	$188,130	$195,230	$197,230	$199,230	$201,230	$203,230
Capital Outlay	$739,338	$458,623	$260,000	$648,250	$624,000	$500,000	$500,000	$500,000
Trf to General Fund	$55,564	$0	$0	$0	$0	$0	$0	$0
Utilities	$44,152	$38,914	$49,850	$49,850	$49,850	$49,850	$49,850	$49,850
Communications	$34,380	$27,618	$41,500	$41,500	$41,500	$41,500	$41,500	$41,500
Travel & Training	$3,078	$588	$9,250	$8,750	$8,750	$8,750	$8,750	$8,750
Contractual Services	$1,368,648	$1,343,657	$1,643,300	$1,743,600	$1,844,200	$1,844,700	$1,845,200	$1,845,200
Administrative Fee 17%, 16%	$858,055	$820,683	$810,834	$810,514	$810,514	$810,514	$810,514	$809,874
Outstanding PO's	($207,406)							
Change in Liabilities	($555,251)	($275,801)		$0	$0	$0	$0	$0

	2019 (Actual)	2020 (Actual)	Estimated 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026
TOTAL EXPENDITURES	$4,455,536	$4,752,866	$5,376,779	$5,959,996	$6,109,303	$6,068,318	$6,154,514	$6,242,877
NET CHANGE IN CASH	$663,716	$462,234	($144,288)	($818,015)	($967,290)	($926,306)	($1,012,501)	($1,104,865)
ENDING CASH	**$3,110,960**	**$3,573,195**	**$3,428,906**	**$2,610,891**	**$1,643,600**	**$717,295**	**($295,206)**	**($1,400,071)**
Base for reserve calculation	$3,716,198	$4,294,244	$5,116,779	$5,311,746	$5,485,303	$5,568,318	$5,654,514	$5,742,877
20% cash reserve amount	$743,240	$858,849	$1,023,356	$1,062,349	$1,097,061	$1,113,664	$1,130,903	$1,148,575
Amount over 20% Cash Reserve	$2,367,721	$2,714,346	$2,405,550	$1,548,542	$546,540	($396,369)	($1,426,109)	($2,548,647)
Percentage	83.71%	83.21%	67.01%	49.15%	29.96%	12.88%	-5.22%	-24.38%
Personnel services includes a 2.5% merit pay increase								
$500,000 per year for capital	P&L	P&L&R	P&L&R	P&L&R	P&L&R	P&L&R	P&L&R	P&L&R
Admin fee at 16%	5%	0%	0%	0.00%	0.00%	0.00%	0.00%	0.00%
Tree trimming program to $25,000	Poly cart	15.58	15.58	15.58	15.58	15.58	15.58	15.58
Salary scale up 12% - 0	Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022 All staff 2% and 2.5% merit	Landfill	48.46	48.46	48.46	48.46	48.46	48.46	48.46
23-26 Salary 2.5% merit	Roll off - CD	63.27	63.27	63.27	63.27	63.27	63.27	63.27
5% to health reserve fund	Roll off - Trash	96.01	96.01	96.01	96.01	96.01	96.01	96.01

Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Depreciation	$335,122	$389,418	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000
Capitalized Assets	($515,558)	($238,347)	($260,000)	($618,250)	($624,000)	($205,000)	($675,000)	($259,000)
Change in Liabilities								
ADJUSTMENTS	($180,436)	$151,071	$115,000	($243,250)	($249,000)	$170,000	($300,000)	$116,000

Department	Year	Description	Amount	Years to Bond	Funding Source
Transfer Station	2021	2010 Wheel Loader w/Setco Solid tires/wheels	$200,000		Solid Waste
Transfer Station	2021	Complete Equipment Storage Building	$60,000		Solid Waste
			$260,000		
Collections	2022	Roll-Off Truck Replacement (2011)	$200,000		Solid Waste
Collections	2022	Grapple Truck with Dump Bed -New item	$165,000		Solid Waste
Recycling Center	2022	Skid Mounted Litter Vacuum -New item	$24,250		Solid Waste
Recycling Center	2022	1 ton pickup, dual wheels, regular cab- (2012)	$44,000		Solid Waste
Transfer Station	2022	Design & Preliminary Work For Revisions To The Tipping Box Area	$65,000		Solid Waste
Transfer Station	2022	Tandem Axle Dump Truck Replacement (1992)	$150,000		Solid Waste
			$648,250		
Collections	2023	Automated Refuse Truck Replacement (2010)	$299,000		Solid Waste
Recycling Center	2023	Side by Side Truckster - New item	$25,000		Solid Waste
Transfer Station	2023	Construction of Revisions To The Tipping Box Area	$300,000		Solid Waste
			$624,000		
Transfer Station	2024	Backhoe with Setco Tires and Blade (2018)	$205,000		Solid Waste
			$205,000		
Collections	2025	Automated side load truck (2015)	$300,000		Solid Waste
Recycling Center	2025	Automated side load truck (2015)	$300,000		Solid Waste
Transfer Station	2025	Rehab Sanitary landfill equipment storage building	$75,000		Solid Waste
			$675,000		
Collections	2026	Roll-off truck replacement (2016)	$212,000		Solid Waste
Recycling Center	2026	Fork Lift Replacement (2018)	$47,000		Solid Waste
			$259,000		

2022 FUND	BUDGET YEAR TAX REQUIREMENTS	ADD 3.0% FOR DELINQUENT TAXES	TOTAL TAX REQUIREMENT	BUDGET YEAR LEVY	PREVIOUS YEAR MILL LEVY	DIFFERENCE
GENERAL	$4,979,844.00	$149,395.32	$5,129,239.32	27.858	27.858	0.000
LIBRARY	$892,991.70	$26,789.75	$919,781.45	4.996	4.996	0.000
INDUSTRIAL	$1,000.00	$30.00	$1,030.00	0.006	0.006	0.000
BOND&INTEREST	$1,787,969.40	$53,639.08	$1,841,608.48	10.002	10.002	0.000
TOTAL	$7,661,805.10	$229,854.15	$7,891,659.25	42.861	42.862	0.001
Assessed Valuation		184,121,768.00	Percentage Change of Mill Levy			0.00%
	Prior Year Valuatio	$175,541,469.00				
	Delinquency %	0.0300				