

CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Emporia

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
 (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	32,464,987	6,571,289	29.731
Debt Service	10-113	8	3,355,864	2,152,920	4.741
Library	12-1220	8	1,201,743	1,133,170	5.127
Industrial		9	23,584	1,030	.005
		9			
Special Highway		10	1,199,752		
Convention & Tourism		10	1,414,302		
Industrial Development Sales tax		11	2,492,873		
Special Alcohol		11	213,158		
Special Park		12	182,022		
Drug Forfeiture		12	92,819		
Water		13	10,982,803		
Wastewater		13	7,634,753		
Solid Waste		14	8,721,723		
Multi Year		14	6,357,128		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	76,337,511	9,858,409	44.604
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice			Value - 225,086,147		221,028,303
RNR Hearing Notice			TIF - 4,657,844		
Neighborhood Revitalization			221,028,303		Nov 1, 2023 Total Assessed Valuation

6,571,393 ✓
 2,153,037 ✓
 1,133,212 ✓
 1105 ✓

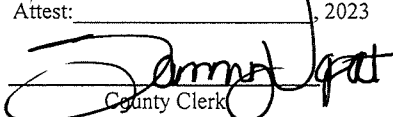
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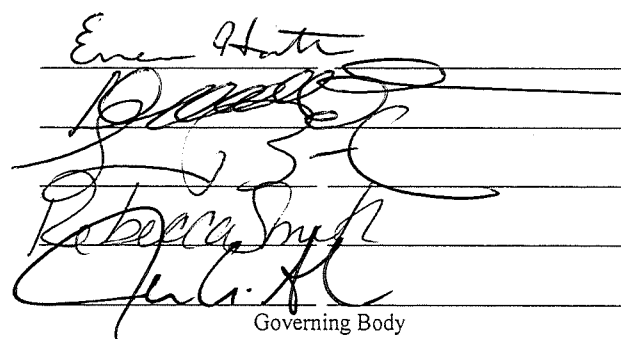
Revenue Neutral Rate 39.492

Assisted by: _____

 Address: _____

 Email: _____

 Attest: _____, 2023

 County Clerk


 Governing Body

CPA Summary **REC'D LYON CO CLERK
SEP 18 2023 PM 2:06**

2024

City of Emporia

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Industrial Dev Sales Tax	925,000	925,000	925,000	KSA 12-197
General	Multi Year	3,072,240	3,282,053	3,380,515	✓ KSA 12-1, 118
General	Housing Grant	40,000	40,000	40,000	✓ KSA 12-1, 118
General	Equipment Reserve	260,000	240,100	379,800	✓ KSA 12-1, 118
General	Project Fund	114,900		✓	✓ KSA 12-1, 118
General	Insurance Reserve Fund	500,000			✓ KSA 12-1, 118
Multi Year	Land Bank	50,000	50,000		✓ KSA 12-1, 118
Multi Year	Special Street		100,000	100,000	✓ K.S.A. 12-1, 119
Multi Year	Vacant Property Fund	200,000		✓	✓ KSA 12-1, 118
Multi Year	Storm Water	258,276	100,000	100,000	✓ KSA 12-1, 118
Multi Year	General Fund	51,742		✓	✓ KSA 12-1, 118
Multi Year	Project Fund	120,152		✓	✓ KSA 12-1, 118
Convention & Tourism	Project Fund	50,000	50,000	50,000	✓ KSA 12-1, 118
Industrial Dev Sales Tax	Water Fund	350,000	436,000	436,000	✓ KSA 12-1, 118
Special Park	Project Fund	96,711			✓ KSA 12-1, 118
Housing Grant	Housing Grant	8,245			✓ KSA 12-1, 118
Project Fund	Bond & Interest	97,528			✓ KSA 12-1, 118
Project Fund	Multi Year	42,067			✓ KSA 12-1, 118
Water	Project Fund	4,087,675		✓	✓ KSA 12-1, 118
Wastewater	Project Fund	1,587,732		✓	✓ KSA 12-1, 118
Special Street	Equipment Reserve			88,000	✓ K.S.A. 12-1, 117
Solid Waste	Equipment Reserve	814,627		86,000	✓ K.S.A. 12-1, 117
Water	Equipment Reserve	15,000	45,000	25,000	✓ K.S.A. 12-1, 117
Wastewater	Equipment Reserve	15,000		79,100	✓ K.S.A. 12-1, 117
	Totals	12,756,895	5,268,153	5,689,415	
	Adjustments				
	Adjusted Totals	12,756,895	5,268,153	5,689,415	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 Refinancing & Improv	12/30/2013	9/1/2023	3.00	1,835,000	45,000	3/1 9/1	9/1	1,350	45,000		
2015 Internal Improvements	7/30/2015	9/1/2023	2.38	2,000,000	670,000	3/1 9/1	9/1	24,500	215,000	15,900	225,000
2015 Refinancing	7/30/2015	9/1/2025	2.38	2,330,000	345,000	3/1 9/1	9/1	13,800	345,000		
2016 Refinancing	11/1/2016	9/1/2029	3.00	1,315,000	190,000	3/1 9/1	9/1	5,700	55,000	4,050	55,000
2016 Internal Improvements	11/1/2016	9/1/2023	3.00	685,000	110,000	3/1 9/1	9/1	3,300	110,000		
2018 Internal Improvements	6/26/2018	9/1/2028	2.81	1,000,000	425,000	3/1 9/1	9/1	15,400	165,000	8,800	50,000
2020 Refinancing	10/20/2020	9/1/2023	1.77	1,185,000	425,000	3/1 9/1	9/1	12,750	425,000		
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	2,870,000	2,575,000	3/1 9/1	9/1	77,250	165,000	72,300	170,000
2022 Internal Improvements	10/22/2022	9/1/2037	3.36	3,540,000	3,540,000	3/1 9/1	9/1	125,867	370,000	126,800	375,000
2013 Water Improvements	12/30/2013	9/1/2023	3.00	990,000	125,000	3/1 9/1	9/1	3,750	125,000		
2015 Water Improvements	7/30/2015	9/1/2030	2.38	3,775,000	2,255,000	3/1 9/1	9/1	82,538	250,000	72,538	260,000
2016 Water Improvements	11/1/2016	9/1/2026	3.00	2,220,000	985,000	3/1 9/1	9/1	29,550	235,000	22,500	245,000
2018 Water Improvements	6/26/2018	9/1/2028	2.81	5,360,000	3,995,000	3/1 9/1	9/1	137,000	390,000	121,400	405,000
2020 Refinancing	10/20/2020	9/1/2035	1.77	835,000	655,000	3/1 9/1	9/1	19,650	95,000	16,800	90,000
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	730,000	655,000	3/1 9/1	9/1	19,650	40,000	18,450	45,000
2022 Internal Improvements	10/11/2022	9/1/2037	3.36	1,510,000	1,510,000	3/1 9/1	9/1	53,689	105,000	56,200	105,000
2013 Sewer Improvements	12/30/2013	9/1/2023	3.00	1,455,000	170,000	3/1 9/1	9/1	5,100	170,000		
2018 Sewer Improvements	6/26/2018	9/1/2028	2.81	830,000	655,000	3/1 9/1	9/1	22,350	50,000	20,350	50,000
2020 Refinancing	10/20/2020	9/1/2023	1.77	1,320,000	450,000	3/1 9/1	9/1	13,500	450,000		
2022 Internal Improvements	10/11/2022	9/1/2037	3.36	1,855,000	1,855,000	3/1 9/1	9/1	65,956	165,000	67,600	160,000
Total G.O. Bonds					21,635,000			732,649	3,970,000	623,688	2,235,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
State Waste Water Loan	12/23/2016	9/1/2038	1.94	32,285,000	25,645,851	3/1 9/1	3/1 9/1	316,154	1,487,850	494,255	1,500,279
State Water Supply Loan	9/24/2019	2/1/2041	2.01	9,969,863	3,555,686	3/1 9/1	3/1 9/1				
State Waste Supply Loan #2	TBD	TBD	TBD	15,000,000		3/1 9/1	3/1 9/1				
Total Other					29,201,537			316,154	1,487,850	494,255	1,500,279
Total Indebtedness					50,836,537			1,048,803	5,457,850	1,117,943	3,735,279

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
na							
Totals					0	0	0

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2024

Library found in: City of Emporia
Lyon County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem	\$977,639	\$1,133,170
Delinquent Tax	\$15,000	\$15,000
Motor Vehicle Tax	\$98,842	\$91,607
Recreational Vehicle Tax	\$1,073	\$1,180
16/20M Vehicle Tax	\$0	\$438
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$1,092,554	\$1,241,395
Difference in Total Taxes:	\$148,841	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	5.067	5.000
Difference in Levy Rate:	(0.067)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	1,243,724	1,505,256	1,608,869
Maintenance & Repair	111,643	140,600	141,600
Commodities	142,561	89,850	92,850
Other Charges	194,064	150,903	158,568
Contractual Services & Other	190,070	167,375	167,800
Capital Outlay		30,000	30,000
Excess Carryover			4,310,313
Total	1,882,062	2,083,984	6,510,000
Police			
Salaries	3,482,932	4,385,896	5,048,780
Maintenance & Repair	93,702	240,600	218,100
Commodities	167,790	214,850	236,450
Other Charges	59,663	96,600	98,000
Contractual Services & Other	267,589	263,850	267,810
Capital Outlay	22,305		
Total	4,093,981	5,201,796	5,869,140
Fire			
Salaries	4,834,207	5,377,202	5,867,019
Maintenance & Repair	159,532	258,500	254,700
Commodities	327,241	382,000	426,820
Other Charges	224,479	442,300	433,945
Contractual Services & Other	159,755	201,900	203,600
Capital Outlay	65,233	141,106	158,475
Total	5,770,447	6,803,008	7,344,559
Community Development			
Salaries	535,905	646,114	688,884
Maintenance & Repair	19,568	24,000	24,000
Commodities	9,053	11,500	11,500
Other Charges	27,052	73,425	74,205
Contractual Services & Other	111,427	137,100	137,100
Capital Outlay			
Total	703,005	892,139	935,689
Court			
Salaries	394,753	368,388	387,050
Maintenance & Repair	11,847	10,000	10,000
Commodities	12,111	7,300	7,000
Other Charges	45,284	88,700	88,975
Contractual Services & Other	33,178	40,400	44,600
Jail Expenses	67,520	80,000	87,500
Total	564,693	594,788	625,125
Engineering			
Salaries	592,884	669,172	707,174
Maintenance & Repair	19,400	12,500	27,500
Commodities	7,105	9,325	9,600
Other Charges	(192,085)	(97,300)	(96,305)
Contractual Services & Other	15,818	33,950	33,950
Capital Outlay	(6,680)		
Total	436,442	627,647	681,919
Street Maintenance			
Commodities	34,684	37,300	53,000
Contractual Services & Other	8,137	20,000	20,000
Total	42,821	57,300	73,000
Golf Course			
Salaries	388,653	541,262	578,623
Maintenance & Repair	43,222	62,200	70,958
Commodities	190,956	189,000	190,500
Other Charges	41,017	36,730	37,885
Contractual Services & Other	75,146	81,200	90,100
Capital Outlay	72,811		20,000
Total	811,805	910,392	988,066
Page 1 - Total	14,305,256	17,171,054	23,027,498

City of Emporia

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Park			
Salaries	1,043,492	1,375,504	1,410,036
Maintenance & Repair	101,958	101,100	125,750
Commodities	180,286	244,900	270,450
Other Charges	56,723	75,100	81,210
Contractual Services & Other	242,827	312,400	315,200
Capital Outlay	217	96,830	55,000
Total	1,625,503	2,205,834	2,257,646
Civic Building			
Salaries	496,522	540,533	597,813
Maintenance & Repair	77,465	205,080	205,080
Commodities	77,665	99,700	103,100
Other Charges	8,945	11,850	10,055
Contractual Services & Other	264,807	270,900	283,900
Capital Outlay	15,465		
Total	940,869	1,128,063	1,199,948
Shop Maintenance			
Salaries	170,562	204,802	219,844
Maintenance & Repair	3,442	5,000	9,500
Commodities	14,312	18,100	20,000
Other Charges	(157,535)	(156,450)	(156,045)
Contractual Services & Other	3,068	7,000	7,000
Capital Outlay	3,495	12,000	
Total	37,344	90,452	100,299
Street Lighting			
Contractual Services & Other	309,666	315,859	322,176
Total	309,666	315,859	322,176
Misc Appropriation			
Maintenance & Repair	20,804	15,500	15,500
Commodities		2,000	2,000
Other Charges	56,250	75,000	50,000
Contractual Services & Other	13,142	20,500	20,500
Total	90,196	113,000	88,000
Airport			
Salaries	222,954	231,955	263,868
Maintenance & Repair	41,885	81,800	101,800
Commodities	399,331	479,600	477,850
Other Charges	33,394	33,350	36,300
Contractual Services & Other	56,474	49,200	51,000
Capital Outlay			135,000
Total	754,038	875,905	1,065,818
Parking Facilities			
Maintenance & Repair		500	500
Other Charges	19	100	100
Contractual Services & Other	9,413	15,000	15,000
Total	9,432	15,600	15,600
Transfers			
To Project Fund	114,900		
To Housing Grant	40,000	40,000	40,000
To Multi Year Fund	3,072,240	3,282,053	3,380,515
To Industrial Development Fund	925,000	925,000	925,000
To Equipment Reserve Fund	260,000	240,100	379,800
To Insurance Reserve	500,000		
Total	4,912,140	4,487,153	4,725,315
Salaries Contingencies			
Salaries		(306,815)	(337,313)
Total	0	(306,815)	(337,313)
Page 2 -Total	8,679,188	8,925,051	9,437,489
Page 1 -Total	14,305,256	17,171,054	23,027,498
Grand Total	22,984,444	26,096,105	32,464,987

(Note: Should agree with general sub-totals.)

City of Emporia

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,340,017	1,986,998	2,253,015
Receipts:			
Ad Valorem Tax	1,794,007	1,957,078	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	42,618	40,000	40,000
Motor Vehicle Tax	181,798	197,905	183,383
Recreational Vehicle Tax	2,228	2,149	2,363
16/20M Vehicle Tax			877
Commercial Vehicle Tax			8,260
Watercraft Tax			454
Special Assessments	82,354	78,252	35,302
Rec Center Payments	98,660	97,550	51,360
Interest on Idle Funds	11,808	90,000	90,000
Transfer from Project Accounts	97,528		
Sale of Bonds	3,540,000		
Neighborhood Revitalization Rebate	(19,552)	-22,000	-22,000
Miscellaneous	126,975		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,958,424	2,440,934	389,999
Resources Available:	7,298,441	4,427,932	2,643,014
Expenditures:			
Principal	1,440,000	1,895,000	875,000
Interest	204,500	279,917	227,850
Bond proceeds to projects	3,666,943		
Excess Carryover			2,253,014
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,311,443	2,174,917	3,355,864
Unencumbered Cash Balance Dec 31	1,986,998	2,253,015	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	5,629,949	4,212,603	3,355,864
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			3,355,864
Tax Required			2,090,214
Delinquent Comp Rate: 3.0%			62,706
Amount of 2023 Ad Valorem Tax			2,152,920

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	896,105	977,639	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	21,052	15,000	15,000
Motor Vehicle Tax	90,694	98,842	91,607
Recreational Vehicle Tax	1,113	1,073	1,180
16/20M Vehicle Tax			438
Commercial Vehicle Tax			4,126
Watercraft Tax			227
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(9,766)	-11,000	-11,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	999,198	1,081,554	101,578
Resources Available:	999,198	1,081,554	101,578
Expenditures:			
Appropriation	999,198	1,081,554	1,201,743
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	999,198	1,081,554	1,201,743
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	1,019,337	1,083,054	1,201,743
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,201,743
Tax Required			1,100,165
Delinquent Comp Rate: 3.0%			33,005
Amount of 2023 Ad Valorem Tax			1,133,170

CPA Summary

City of Emporia

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	19,923	21,250	21,879
Receipts:			
Ad Valorem Tax	1,078	1,000	xxxxxxxxxxxxxxxx
Delinquent Tax	26	21	21
Motor Vehicle Tax	111	109	94
Recreational Vehicle Tax			1
16/20M Vehicle Tax			0
Commercial Vehicle Tax			4
Watercraft Tax			0
Audit Adjustments			
Interest on Idle Funds	124	700	600
Neighborhood Revitalization Rebate	-12	-16	-16
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,327	1,814	704
Resources Available:	21,250	23,064	22,583
Expenditures:			
Travel		1,185	1,185
Contractual Services			
Special Project			22,399
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	1,185	23,584
Unencumbered Cash Balance Dec 31	21,250	21,879	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	21,030	21,022	23,584
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,584
		Tax Required	1,000
Delinquent Comp Rate:	3.0%		30
Amount of 2023 Ad Valorem Tax			1,030

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.0%		0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

City of Emporia

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	517,459	289,140	270,715 ✓
Receipts:			
State of Kansas Gas Tax	655,837	746,900	741,360
County Transfers Gas	77,404	74,826	77,677
Damages	23,089	20,000	5,000
Sale of Salvage	33		
Interest on Idle Funds	2,490	10,000	5,000
Transfer from Multi Year		100,000	100,000 ✓
Miscellaneous	4,497	42,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	763,350	993,726	929,037
Resources Available:	1,280,809	1,282,866	1,199,752
Expenditures:			
Salaries	636,316	612,801	663,771
Maintenance & Repair	103,127	149,792	151,792
Commodities	109,968	134,258	145,450
Other Charges	38,629	30,650	46,590
Contractual Services & Other	96,286	84,650	89,950
Transfer to Equipment Reserve			88,000 ✓
Special Projects			14,199
Audit Adjustments	7,343		
Outstanding PO's			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	991,669	1,012,151	1,199,752 ✓
Unencumbered Cash Balance Dec 31	289,140	270,715 ✓	0
2022/2023/2024 Budget Authority Amount	1,203,773	1,095,649	1,199,752

0

Adopted Budget

Convention & Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	649,122	810,802	598,302 ✓
Receipts:			
Transient Guest Tax	771,864	800,000	800,000
Fence Rental	7,999	6,000	6,000
Interest on Idle Funds	4,093	14,000	10,000
Miscellaneous	62,998		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	846,954	820,000	816,000
Resources Available:	1,496,076	1,630,802	1,414,302
Expenditures:			
CVB Appropriation	365,000	385,000	462,000
Costs associated with downtown events	30,000	40,000	40,000
Transfers to Project Fund	50,000	50,000	50,000 ✓
Outside Agency Appropriations	173,750	407,500	437,500
Special Projects	55,529	50,000	324,802
Disc Golf Improvements		100,000	100,000
Cash Forward (2024 column)			
Miscellaneous	10,995		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	685,274	1,032,500	1,414,302
Unencumbered Cash Balance Dec 31	810,802	598,302 ✓	0
2022/2023/2024 Budget Authority Amount	1,233,262	1,494,502	1,414,302 ✓

CPA Summary

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City of Emporia

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial Development Sales tax	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	247,078	1,423,873	1,547,873 ✓
Receipts:			
Trf from General-Sales Tax	925,000	925,000	925,000
Money Held for Land Purchase	100,000		
Sale of bonds	1,000,000		
Interest on Idle Funds	5,236	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,030,236	945,000	945,000
Resources Available:	2,277,314	2,368,873	2,492,873
Expenditures:			
RDA Appropriation	350,000	350,000	400,000
Emporia Enterprises	25,000	35,000	35,000
Trf to Water Fund	350,000	436,000	436,000 ✓
Main Street Appropriation			45,000
Special Projects			1,576,873
Land Purchase			
REG Demolition	120,941		
Cash Forward (2024 column)			
Miscellaneous	7,500		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	853,441	821,000	2,492,873
Unencumbered Cash Balance Dec 31	1,423,873	1,547,873 ✓	0
2022/2023/2024 Budget Authority Amount	1,178,352	1,372,578	2,492,873 ✓

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	89,340	103,198	107,998 ✓
Receipts:			
Private Club Liquor Tax	100,043	100,000	104,660
Interest on Idle Funds	565	2,000	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	100,608	102,000	105,160
Resources Available:	189,948	205,198	213,158
Expenditures:			
Appropriations	86,750	97,200	112,200
Special Projects			100,958
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	86,750	97,200	213,158
Unencumbered Cash Balance Dec 31	103,198	107,998 ✓	0
2022/2023/2024 Budget Authority Amount	157,992	172,740	213,158 ✓

CPA Summary

CPA Summary

City of Emporia

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	128,116	83,362	75,362 ✓
Receipts:			
Private Club Liquor Tax	100,043	100,000	104,660
Donations	60,514		
Interest on Idle Funds	598	2,000	2,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	161,155	102,000	106,660
Resources Available:	289,271	185,362	182,022
Expenditures:			
Capital Outlay	84,868	95,000	95,000
Municipal Band Allocation	10,000	15,000	15,000
Commodities	14,330		
Transfer to Project accounts	96,711		
Special Projects			72,022
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	205,909	110,000	182,022 ✓
Unencumbered Cash Balance Dec 31	83,362	75,362 ✓	0
2022/2023/2024 Budget Authority Amount	212,274	259,128	182,022

Adopted Budget

Drug Forfeiture	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	46,036	83,819	85,819 ✓
Receipts:			
Receipts from Drug Forfeitures	52,650	5,000	5,000
Interest on Idle Funds	487	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,137	7,000	7,000
Resources Available:	99,173	90,819	92,819
Expenditures:			
Capital Outlay			
Commodities	0	5,000	5,000
Communications			
Maintenance & Repair	11,895		
Contractual	3,459		
Special Projects			87,819
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,354	5,000	92,819
Unencumbered Cash Balance Dec 31	83,819	85,819 ✓	0
2022/2023/2024 Budget Authority Amount	77,352	39,869	92,819 ✓

CPA Summary

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City of Emporia

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,246,907	2,452,274	2,406,984 ✓
Receipts:			
Sale of Water	6,884,339	7,469,507	8,029,720
Service Charge and Penalties	196,453	195,000	195,000
Reimbursed Expense	2,875	24,000	20,000
Sale of Salvage	4,475	100	
Sale of Bonds	1,550,000		
Non Operating Revenue			
Trf from Industrial Development Sales Tax	350,000	436,000	436,000
Interest on Idle Funds	20,504	70,000	65,000
Grants	2,530,077		
Miscellaneous	7,486	3,311	2,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,546,209	8,197,918	8,747,820
Resources Available:	14,793,116	10,650,192	11,154,804
Expenditures:			
Salaries	1,050,745	1,347,890	1,419,151
Maintenance & Repair	1,117,122	1,035,050	1,043,050
Commodities	1,452,142	1,324,850	1,426,850
Other Charges	268,467	242,020	247,390
Capital Outlay	119,123	75,000	995,000
Debt Payment	1,496,757	1,516,077	1,653,139
Contractual Services & Other	2,057,167	2,078,721	2,673,055
Special Project	-68,197		905,568
Transfer to Project Fund	4,087,675		✓
Transfer to Equipment Reserve Fund	15,000	45,000	25,000
Utilities	718,905	578,600	594,600
Cash Forward (2024 column)			
Miscellaneous	25,936		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,340,842	8,243,208	10,982,803 ✓
Unencumbered Cash Balance Dec 31	2,452,274	2,406,984	172,001
2022/2023/2024 Budget Authority Amount	13,063,865	9,473,857	10,982,803

Adopted Budget

Wastewater	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,351,303	2,087,627	1,338,622 ✓
Receipts:			
Sales/Charges	6,126,631	6,126,631	6,126,631
Extra Strength Surcharge	159,751	135,500	127,500
New Taps	200	3,500	1,000
Sale of Bonds	1,430,000		
Interest on Idle Funds	13,582	57,000	40,000
Trf to Projects			
Miscellaneous	252,510	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,982,674	6,323,631	6,296,131
Resources Available:	10,333,977	8,411,258	7,634,753
Expenditures:			
Salaries	1,175,739	1,207,001	1,287,571
Maintenance & Repair	806,160	460,250	489,100
Commodities	424,402	348,950	374,750
Other Charges	170,417	174,000	187,785
Capital Outlay	20,509	693,000	405,000
Debt Payment	2,681,379	2,734,010	2,800,484
Contractual Services & Other	1,020,755	881,925	890,650
Special Project	0		520,813
Transfer to Project Fund	1,587,732		✓
Transfer to Equipment Reserve Fund	15,000		79,100 ✓
Utilities	615,809	573,500	599,500
Cash Forward (2024 column)			
Miscellaneous	-271,552		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,246,350	7,072,636	7,634,753
Unencumbered Cash Balance Dec 31	2,087,627	1,338,622	0 ✓
2022/2023/2024 Budget Authority Amount	9,408,552	7,691,438	7,634,753 ✓

CPA Summary

City of Emporia

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	4,002,113	3,549,208	2,658,923 ✓
Receipts:			
Refuse Collection Fees	2,971,094	2,964,876	3,050,000
Resale of Recyclables	201,913	60,000	60,000
Box Container Fees	2,063,528	2,270,000	2,270,000
Landfill Fees	562,540	608,000	608,000
Insurance Proceeds			
Interest on Idle Funds	26,458	89,000	70,000
Miscellaneous	23247	4800	4800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,848,780	5,996,676	6,062,800
Resources Available:	9,850,893	9,545,884	8,721,723
Expenditures:			
Salaries	2,093,650	2,292,976	2,402,935
Maintenance & Repair	325,946	313,500	390,500
Commodities	332,164	425,350	428,000
Other Charges	137,727	218,800	220,735
Capital Outlay	72,612	885,000	655,000
Contractual Services	2,550,572	2,678,435	2,853,880
Utilities and Travel	58,107	72,900	80,750
Transfer to Equipment Reserve Fund	814,627		86,000 ✓
Changes in Liabilities	-83,720		
Special Projects			1,603,923
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,301,685	6,886,961	8,721,723 ✓
Unencumbered Cash Balance Dec 31	3,549,208	2,658,923 ✓	0
2022/2023/2024 Budget Authority Amount	7,959,998	8,417,504	8,721,723

Adopted Budget

Multi Year	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,304,127	3,060,010	2,896,613 ✓
Receipts:			
Transfer from General - Sales tax	3,072,240	3,282,053	3,380,515 ✓
Transfer from Project Fund	42,067		
Interest on Idle Funds	24,446	92,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,138,753	3,374,053	3,460,515
Resources Available:	6,442,880	6,434,063	6,357,128
Expenditures:			
Maintenance & Repair	355,827		
Capital Outlay	505,787		
Communications	511		
Other Contractual	1,840,575	3,287,450	5,523,465
Transfer to Land Bank	50,000	50,000	
Transfer to Projects	120,152		✓
Transfer to Vacant Property Fund	200,000		✓
Trf to Storm Water	258,276	100,000	100,000 ✓
Trf to General Fund	51,742		✓
Trf to Special Street		100,000	100,000 ✓
Special projects			633,663
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,382,870	3,537,450	6,357,128 ✓
Unencumbered Cash Balance Dec 31	3,060,010	2,896,613 ✓	0
2022/2023/2024 Budget Authority Amount	3,639,738	3,318,462	6,357,128

See Tab C

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Trust & Agency		Internal Service		Housing Grants		Police Grants		Project Funds		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,253	Cash Balance Jan 1	6,094,563	Cash Balance Jan 1	-69,918	Cash Balance Jan 1	9,008	Cash Balance Jan 1	-1,785,423	4,252,483
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	182	Interest	93,135	Interest	0	Drug Fofetirures	5,749	Grants & Misc	2,629,093	
		Reimbursements	34,324	Trf from General	40,000	Interest	18	Permits	15,250	
		Miscellaneous	377,968	Trf from housing fund	8,245			Interest	40,777	
		Reinsurance	113,476	Grants	253,838			Insurance	43,306	
		Benefit Premiums	2,299,856					Donations	574,524	
								Miscellaneous	203,337	
								Sale of Bonds	4,327,585	
								Trf from Wastewater	1,587,732	
								Trf from Conv Tourism	50,000	
								Trf from Water	4,087,675	
								Trf fom Special Park	96,711	
								Trf from Multi Year	120,152	
								Trf from General	114,900	
Total Receipts	182	Total Receipts	2,918,759	Total Receipts	302,083	Total Receipts	5,767	Total Receipts	13,891,043	17,117,834
Resources Available:	4,435	Resources Available:	9,013,322	Resources Available:	232,165	Resources Available:	14,775	Resources Available:	12,105,620	21,370,317
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaeous	356	Other Charges	993	Other Charges	22,002	Personnel Services	698	Maintenance & Repair	10,440	
		Other Contractual	4,509,944	Trf to housing fund	8,245	Commodities	6,353	Commodities	14,884	
				Other Contractual	245,447	Other Charges	20	Other Charges	908,741	
						Other Contractual	126	Capital Outlay	6,133,450	
								Trfs to B&I	97,528	
								Other Contractual	7,512,008	
								Trf to Multi Year	42,067	
Total Expenditures	356	Total Expenditures	4,510,937	Total Expenditures	275,694	Total Expenditures	7,197	Total Expenditures	14,719,119	19,513,303
Cash Balance Dec 31	4,079	Cash Balance Dec 31	4,502,384	Cash Balance Dec 31	-43,529	Cash Balance Dec 31	7,578	Cash Balance Dec 31	-2,613,499	1,857,013 **
				<u>See Tab B</u>				<u>See Tab B</u>		1,857,013 **

**Note: These two block figures should agree.

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

ARPA Funds		911 Fund		Lake Kahola		Land Bank			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	1,636,457	Cash Balance Jan 1	4,230	Cash Balance Jan 1	21	Cash Balance Jan 1	16,889	Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	19,188					Interest	385		
Grant	1,876,940					Miscellaneous	9,830		
						Trf from Multi Year	50,000		
Total Receipts	1,896,128	Total Receipts	0	Total Receipts	0	Total Receipts	60,215	Total Receipts	0
Resources Available:	3,532,585	Resources Available:	4,230	Resources Available:	21	Resources Available:	77,104	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Personnel Service	423,928	Miscellaneous	4,230	Trf to General	21	Other Charges	9,103		
Commodities	36,143					Capital Outlay	8,117		
Other Charges	12,000					Communications	38		
Other Contractual Serv	59,160								
Total Expenditures	531,230	Total Expenditures	4,230	Total Expenditures	21	Total Expenditures	17,258	Total Expenditures	0
Cash Balance Dec 31	3,001,354	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	59,846	Cash Balance Dec 31	0
									**
									3,061,200
									**

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of Emporia

will meet on September 6, 2023 at 11:00 a.m. at Civic Building, City Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Manager's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	23,149,573	29.210	26,402,920	29.210	32,464,987	6,571,289	28.995
Debt Service	5,311,443	10.143	2,174,917	10.143	3,355,864	2,152,920	9.500
Library	999,198	5.067	1,081,554	5.067	1,201,743	1,133,170	5.000
Industrial		0.006	1,185	0.006	23,584	1,030	0.005
Special Highway	991,669		1,012,151		1,199,752		
Convention & Tourism	685,274		1,032,500		1,414,302		
Industrial Development Sales	853,441		821,000		2,492,873		
Special Alcohol	86,750		97,200		213,158		
Special Park	205,909		110,000		182,022		
Drug Forfeiture	15,354		5,000		92,819		
Water	12,340,842		8,243,208		10,982,803		
Wastewater	8,246,350		7,072,636		7,634,753		
Solid Waste	6,301,685		6,886,961		8,721,723		
Multi Year	3,382,870		3,537,450		6,357,127		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	19,513,303						
Non-Budgeted Funds-C	552,740						
Totals	82,636,401	44.426	58,478,682	44.426	76,337,510	9,858,409	43.500
					<i>Revenue Neutral Rate**</i>		39.492
Less: Transfers	12,306,412		5,308,153		5,714,415		
Net Expenditure	70,329,989		53,170,529		70,623,095		
Total Tax Levied	8,829,078		8,829,078		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	201,471,760		201,471,760		226,632,115		
Outstanding Indebtedness, January 1,							
<u>2021</u>							
G.O. Bonds	21,395,000		18,050,000		21,635,000		
Revenue Bonds	0		0		0		
Other	36,167,895		28,416,657		29,201,537		
Lease Purchase Principal	0		0		0		
<u>Total</u>	<u>57,562,895</u>		<u>46,466,657</u>		<u>50,836,537</u>		

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Janet L Harrouff

City Official Title: Director of Finance

See Proof on Next
Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

26 Aug 2023

Notice ID: Gqbl7b2nbbkRH4uH9GZF

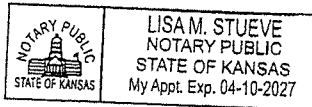
Notice Name: 2024 Budget and RNR publication hearings

PUBLICATION FEE: \$95.35

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



Signed or attested before me on this

28th day of August, A.D. 2023

Lisa M. Stueve
Notary Public

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of **City of Lawrence** will meet on September 6, 2023 at 11:00 a.m. at City Council Building, City Commission Meeting Room for the purpose of reviewing and approving adjustment of tax rates to be received net of all fees and the amount of ad valorem tax. Detailed budget information is available in City Manager's Office and will be available at this hearing. Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limit of the 2024 budget. Estimated Tax Rates is subject to change depending on the final assessed valuations.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax Rate = Proposed Estimated Tax Rate
General	51,188,272	29.130	56,492,870	29.218	57,442,897	6,571,539
Police Services	5,211,843	10.143	5,174,917	10.143	5,214,844	5,135,428
Library	999,192	3.083	1,841,224	3.083	2,207,763	1,152,170
Recreation	0	0.000	1,124	0.004	31,144	1,030
Special Activities	801,600		1,019,151		1,160,712	
Competition & Tourism	831,234		1,022,280		1,424,382	
Industrial Development Authority	822,441		821,690		1,472,471	
Special Services	86,750		93,200		71,124	
Special Park	203,908		110,000		152,022	
Other Amusement	15,126		0		0	
Water	17,119,621		1,241,202		1,641,182	
Wastewater	8,745,230		7,872,636		7,834,211	
Other Utility	4,241,881		4,244,961		4,231,222	
Multi Year	3,242,430		3,174,430		8,231,222	
Non-Designated Funds-A						
Non-Designated Funds-B	18,312,310					
Non-Designated Funds-C	312,340					
Total	87,616,401	28.426	74,672,622	28.474	76,777,110	8,244,026
						28.482
Local: Transit Plus	12,206,472		5,106,457		5,714,415	
Net Indebtedness	10,234,048		21,122,120		70,451,095	
Total Tax Levied	8,829,018		8,270,074		8,888,888,888	
Valuation	281,471,246		281,471,246		756,672,115	
Outstanding Indebtedness:						
January 1, 2021	21,273,000		2021		2023	
Q1: Bonds	21,273,000		18,250,000		21,432,000	
Revenue Bonds	0		0		0	
Other	26,147,000		18,414,633		29,201,633	
Local Purpose Proposal	0		0		0	
Total	47,420,000		46,664,633		50,633,633	

*Tax rates are reported in mills
**Revenue Neutral Rate as defined by KSA 79-1268
Issued: 8/1/2023
City Official Title: Director of Finance

Resolution No. 3703

A RESOLUTION OF THE CITY OF EMPORIA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Emporia was calculated as 39.492 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Emporia will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 6, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Emporia, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF EMPORIA:

The City of Emporia shall levy a property tax rate exceeding the Revenue Neutral Rate of 39.492 mills.

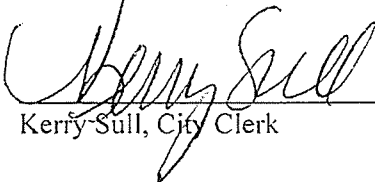
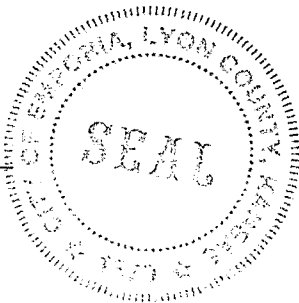
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED by the Governing Body of the City of Emporia, Kansas this 6th day of September 2023.



Susan Brinkman, Mayor

ATTEST:


Kerry Sull, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Emporia To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2023

Resolution No. 3703

Governing Body Member	Yes	No	No Vote
Susan Brinkman	X		
Danny Giefer	X		
Becky Smith	X		
Jamie Sauder	X		
Erren Harter	X		
TOTAL			

Certified:

Billy Sull City Clerk



See Proof on Next
Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

26 Aug 2023

Notice ID: Gqbl7b2nbbkRH4uH9GZF

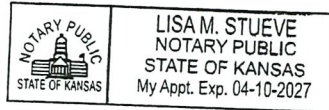
Notice Name: 2024 Budget and RNR publication hearings

PUBLICATION FEE: \$95.35

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



Signed or attested before me on this

28th day of August, A.D. 2023.

[Signature]
Notary Public

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

202*

The governing body of
City of Lawrence

will meet on September 6, 2023 at 11:00 a.m. at Civic Building, City Commissioners Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed rate of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Manager's Office and will be available at this hearing.
BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 Budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024	
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Amount of 2023 for Expenditures	Proposed Tax Rate *
General	25,149,575	297.10	26,422,970	297.10	32,466,487	6.312,288
Police/Senior	5,131,443	0.143	3,754,917	0.143	3,155,000	2,142,000
Library	900,184	5.047	1,081,534	5.047	1,201,743	1,133,170
Industrial		0.006	1,183	0.006	23,284	1,200
Special Highway	921,609		1,017,151		1,199,732	
Commission A, Tourism	883,274		1,010,300		1,414,302	
Industrial Development/State	833,441		831,000		2,492,871	
Special Alcohol	46,750		97,200		211,144	
Special Park	209,600		110,000		182,023	
Drug Enforcement	15,554		6,000		40,410	
Water	12,140,847		8,241,208		10,992,403	
Wastewater	8,240,250		7,679,006		9,244,751	
Solid Waste	6,501,845		6,886,961		8,231,223	
Multi Year	3,182,870		3,137,450		6,553,127	
Non-Budgeted Funds-A						
Non-Budgeted Funds-B	14,113,323					
Non-Budgeted Funds-C	552,740					
Totals	87,636,401	44.47%	98,478,847	44.42%	76,337,510	9.838,409
					Revenue Neutral Rate**	10.412
Line Transfers	12,100,472		5,300,133		5,314,414	
% Expenditure	20,535,999		41,178,714		30,423,105	
Total Tax Levied	8,829,018		8,429,076		XXXXXXXXXXXXXXX	
Assessed						
Valuation	203,471,740		203,471,740		736,432,114	
Outstanding Indebtedness:						
January 1,	2021		2022		2023	
City Bonds	2,379,000		18,049,000		21,615,000	
Revenue Bonds	0		0		0	
Other	50,183,845		28,116,257		29,200,257	
Lease Purchase (Principal)	0		0		0	
Total	32,562,845		46,165,257		50,815,257	

*Tax rate was expressed in mills
**Revenue Neutral Rate as defined by ISA 79-2948
Janet L. Harhoff
City Official Title: Director of Finance

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF EMPORIA**

General:

- A Certificate page signed by at least one member of the governing body.
- Verify that page numbers listed on the Certificate page are included in the budget.
- Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.
- Staple Proof of Publication, and published ordinance or signed resolution ed.
- Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum (pg. 2, line 17).

Transfers:

- Verify the transfers listed on Schedule of Transfers are traceable to the fund and amounts are in agreement.

Notice of Budget Hearing:

- Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.
- All funds are listed.
- Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

- December 31st cash balance was forwarded to January 1st.
- Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.
- Check that non-appropriated balances do not exceed 5% of total expenditures.



Resolution No. 3699

A RESOLUTION OF THE CITY OF EMPORIA, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Emporia was calculated as 39.492 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Emporia will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF EMPORIA:

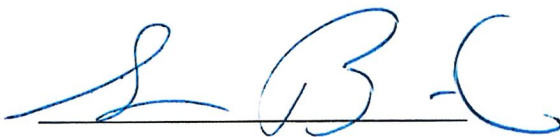
Section 1. The Governing Body of the City of Emporia hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 6, 2023, at 11:00 am to be held at Commission Meeting Room at 522 Mechanic and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Emporia expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 43.5 mills.

Section 3. The Governing Body of the City of Emporia directs the City Clerk to provide this resolution to the Lyon County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

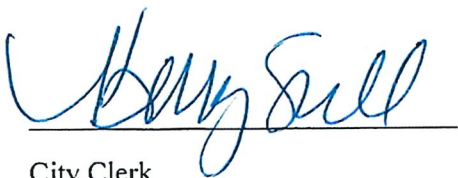
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 5th day of July 2023 and **SIGNED** by the Mayor.



Susan Brinkman Mayor

Attested:



City Clerk



Per Trey:

- City Library = 5
- General = 28.8
- B+I = 9.7

= 43.5

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE EMPORIA RECREATION COMMISSION
NOTIFIES THE LYON COUNTY CLERK OF THE INTENT TO EXCEED
THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is **9.63** .
The date of our hearing is Tuesday, August 22, 2023 at 5:30 PM
and will be held at Lee Beran Recreation Center, 313 W. 4th, Emporia, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our
budget to the County Clerk on or before August 22, 2023



Recreation Commission Secretary

8.00 - USD 253 Rec
1.63 - USD 253 Emp. Ben.
?