State of Kansas
City

2025

CERTIFICATE

To the Clerk of Lyon, 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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)	
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Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Computation to Determine State Library Grant		6				
Fund	**K.S.A.**					
General	12-101a	7	33,479,986	7,336,138	31.799 ✓	7,336,239
Debt Service	10-113	8	6,222,319	2,122,944	9.202 ✓	2,122,962
Library	12-1220	8	1,248,955	1,179,414	5.113 ✓	1,179,602
Industrial		9	26,162	1,030	.005 ✓	1153
		9				
Special Highway		10	973,594			
TGT		10	1,548,888			
Economic Sales Tax		11	1,934,727			
Special Alcohol		11	224,553			
Special Park		12	211,728			
Drug Forfeiture		12	47,044			
Water		13	10,835,446			
Wastewater		13	7,957,709			
Solid Waste		14	8,473,676			
Multi Year		14	5,972,930			
Non-Budgeted Funds-A		15				
Non-Budgeted Funds-B		16				
Non-Budgeted Funds-C		17				
Totals		xxxxxx	79,157,717	10,639,526	46.119 ✓	
Budget Hearing Notice					County Clerk's Use Only	
Combined Rate and Budget Hearing Notice		18	Value - 235,858,244		230,706,618	
RNR Hearing Notice			TIF - 5,151,626			
Neighborhood Revitalization			230,706,618		Nov 1, 2024 Total Assessed Valuation	

Revenue Neutral Rate	42.667
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 2024

County Clerk

Governing Body

RECD LYON CO CLERK
SEP 17 2024 PM 3:53

CPA Summary

City of Emporia

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,571,289	554,977	6,706	2,731	22,136	1,384
Debt Service	2,152,920	181,824	2,197	895	7,252	453
Library	1,133,170	95,702	1,156	471	3,817	239
Industrial	1,030	87	1	0	3	0
TOTAL	9,858,409	832,590	10,060	4,097	33,208	2,076

County Treas Motor Vehicle Estimate	832,590				
County Treas Recreational Vehicle Estimate		10,060			
County Treas 16/20M Vehicle Estimate			4,097		
County Treas Commercial Vehicle Tax Estimate				33,208	
County Treas Watercraft Tax Estimate					2,076

Motor Vehicle Factor	0.08445				
Recreational Vehicle Factor		0.00102			
16/20M Vehicle Factor			0.00042		
Commercial Vehicle Factor				0.00337	
Watercraft Factor					0.00021

City of Emporia 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Industrial Dev Sales Tax	925,000	925,000	925,000	KSA 12-197
General	Multi Year	3,349,517	3,349,517	3,416,507	KSA 12-1, 118
General	Housing Grant	40,000	40,000		KSA 12-1, 118
General	Equipment Reserve	321,557	371,200	540,200	KSA 12-1, 117
General	Project Fund	2,137,901	32,000	32,000	KSA 12-1, 118
Multi Year	Land Bank	50,000			KSA 12-1, 118
Multi Year	Special Street	111,664	100,000	100,000	KS.A. 12-1, 119
Multi Year	Storm Water	100,000	100,000	100,000	KSA 12-1, 118
Multi Year	Project Fund	227,039			KSA 12-1, 118
Convention & Tourism	Project Fund		50,000	50,000	KSA 12-1, 118
Convention & Tourism	General Fund	21,528			KSA 12-1, 118
Economic Dev Sales Ta	Bond & Interest	85,963	86,000	86,000	KSA 12-1, 118
Economic Dev Sales Ta	Water Fund	350,000	350,000	350,000	KSA 12-1, 118
Police Grants	General Fund	5,941			KSA 12-1, 118
Project Fund	General Fund		100,000	100,000	KSA 12-1, 118
Project Fund	Multi Year	200,000			KSA 12-1, 118
Storm Water	Project Fund	125,734			KSA 12-1, 118
Water	Project Fund	3,444,286			KSA 12-1, 118
Wastewater	Project Fund	8,320,208	135,920		KSA 12-1, 118
Special Street	Equipment Reserve	5,000	25,000	25,000	K.S.A. 12-1,117
Project Fund	Solid Waste	19,428			K.S.A. 12-1,118
Project Fund	ARPA	2,118,649			K.S.A. 12-1,118
Solid Waste	Equipment Reserve	25,000			K.S.A. 12-1,117
Insurance Reserve	Project Fund	131,012			K.S.A. 12-1,118
Project Fund	Vacant Property Prg	200,000			K.S.A. 12-1,118
	Totals	22,315,427	5,664,637	5,724,707	
	Adjustments				
	Adjusted Totals	22,315,427	5,664,637	5,724,707	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Emporia

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015 Internal Improvements	7/30/2015	9/1/2023	2.38	2,000,000	455,000	3/1 9/1	9/1	15,900	225,000	6,900	230,000
2016 Refinancing	11/1/2016	9/1/2029	3.00	1,315,000	135,000	3/1 9/1	9/1	4,050	55,000	2,400	15,000
2018 Internal Improvements	6/26/2018	9/1/2028	2.81	1,000,000	260,000	3/1 9/1	9/1	8,800	50,000	6,800	50,000
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	2,870,000	2,410,000	3/1 9/1	9/1	72,300	170,000	67,200	175,000
2022 Internal Improvements	10/22/2022	9/1/2037	3.36	3,540,000	3,170,000	3/1 9/1	9/1	126,800	375,000	111,800	385,000
2015 Water Improvements	7/30/2015	9/1/2030	2.38	3,775,000	2,005,000	3/1 9/1	9/1	72,538	260,000	62,138	270,000
2016 Water Improvements	11/1/2016	9/1/2026	3.00	2,220,000	750,000	3/1 9/1	9/1	22,500	245,000	15,150	250,000
2018 Water Improvements	6/26/2018	9/1/2028	2.81	5,360,000	3,605,000	3/1 9/1	9/1	121,400	405,000	105,200	410,000
2020 Refinancaing	10/20/2020	9/1/2035	1.77	835,000	560,000	3/1 9/1	9/1	16,800	90,000	14,100	90,000
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	730,000	615,000	3/1 9/1	9/1	18,450	45,000	17,100	45,000
2022 Internal Improvements	10/11/2022	9/1/2037	3.36	1,510,000	1,360,000	3/1 9/1	9/1	56,200	105,000	52,000	110,000
2023 Internal Improvements	11/29/2023	9/1/2043	3.99	3,185,000	3,185,000	3/1 9/1	9/1	114,726	210,000	141,344	195,000
2018 Sewer Improvements	6/26/2018	9/1/2028	2.81	830,000	605,000	3/1 9/1	9/1	20,350	50,000	18,350	55,000
2022 Internal Improvements	10/11/2022	9/1/2037	3.36	1,855,000	1,735,000	3/1 9/1	9/1	67,600	160,000	61,200	165,000
2023 Internal Improvements	11/29/2023	9/1/2043	3.99	6,320,000	6,320,000	3/1 9/1	9/	212,807	210,000	271,156	195,000
Total G.O. Bonds					**27,170,000**			**951,221**	**2,655,000**	**952,838**	**2,640,000**
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	24,150,121	3/1 9/1	3/1 9/1	491,650	1,502,885	465,009	1,529,526
State Water Supply Loan	9/24/2019	2/1/2041	2.01	5,000,000	5,000,000	3/1 9/1	3/1 9/1				
State Waste Supply Loan #2	3/15/2023	9/1/2045	1/2/1900	15,000,000	15,000,000	3/1 9/1	3/1 9/1				
Total Other					**44,150,121**			**491,650**	**1,502,885**	**465,009**	**1,529,526**
Total Indebtedness					**71,320,121**			**1,442,871**	**4,157,885**	**1,417,846**	**4,169,526**

City of Emporia

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				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: 2025

Library found in: City of Emporia
Lyon

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 2024	Proposed Year 2025
Ad Valorem	$1,100,165	$1,179,414
Delinquent Tax	$15,000	$15,000
Motor Vehicle Tax	$96,398	$95,702
Recreational Vehicle Tax	$1,180	$1,156
16/20M Vehicle Tax	$0	$471
TOTAL TAXES	$1,212,743	$1,291,743
Difference in Total Taxes:	$79,000	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	5.127	5.000
Difference in Levy Rate:	(0.127)	
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

City of Emporia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,932,190	6,722,667	5,272,750
Receipts:			
Ad Valorem Tax	5,588,068	6,379,892	xxxxxxxxxxxxxxxx
Delinquent Tax	155,445	80,000	80,000
Motor Vehicle Tax	567,531	555,748	554,977
Recreational Vehicle Tax	6,238	6,806	6,706
16/20M Vehicle Tax			2,731
Commercial Vehicle Tax			22,136
Watercraft Tax			1,384
Gross Earning (Intangible) Tax			0
Local Sales Tax	6,416,152	6,416,152	6,544,475
County Wide Sales Tax	3,349,517	3,349,517	3,416,507
Franchise Tax	2,838,191	2,725,000	2,776,900
Local Alcoholic Liquor	110,168	104,660	104,660
One Time Specials	6,073	4,000	4,000
Intergovernmental Taxes	308,881	328,309	338,838
Licenses & Permits	270,456	277,250	276,850
Charges for Services	2,323,864	2,273,200	2,272,700
Fine & Fees	477,393	497,300	497,300
Use of Property	182,464	184,596	195,596
Reimbursements	272,396	156,869	158,716
Administrative Fees	2,678,060	2,808,560	2,975,160
Operating Revenue	0		
Nonoperating Revenue	2,144,431		
Transfer from Multi Year Fund			
Transfer from Project Fund		100,000	100,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	350,251	618,856	540,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,045,579**	**26,866,715**	**20,869,636**
Resources Available:	**33,977,769**	**33,589,382**	**26,142,386**

City of Emporia

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	33,977,769	33,589,382	26,142,386
Expenditures:			
Administration	2,026,372	2,315,742	2,397,736
Police	5,067,417	5,697,506	6,014,519
Fire	6,470,641	7,321,661	7,653,581
Building & Neighborhood Development	769,779	892,653	966,621
Court	731,667	645,554	659,308
Engineering	527,711	702,009	723,905
Street Maintenance	24,982	73,000	75,000
Golf Course	848,728	1,046,966	1,091,085
Park	2,091,316	2,472,793	2,707,698
Civic Building	991,507	1,161,281	1,202,556
Shop Maintenance	-7,098	106,799	80,120
Street Lighting	302,684	342,176	349,020
Misc Appropriation	262,845	288,000	311,500
Airport	777,296	859,646	877,333
Parking Facilities	9,433	10,600	11,600
Transfers	6,773,975	4,717,717	4,913,707
Salary Contingencies	-414,153	-337,471	-356,397
Subtotal detail (Should agree with detail)	27,255,102	28,316,632	29,678,892
Projects			3,801,094
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,255,102**	**28,316,632**	**33,479,986**
Unencumbered Cash Balance Dec 31	6,722,667	5,272,750	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	27,824,662	32,464,987	33,479,986
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,479,986
		Tax Required	7,122,464
	Delinquent Comp Rate:	3.0%	213,674
		Amount of 2024 Ad Valorem Tax	7,336,138

CPA Summary

City of Emporia 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries	1,530,462	1,767,724	1,848,956
Maintenance & Repair	130,240	133,600	132,700
Commodities	113,765	107,150	107,550
Other Charges	104,637	120,668	119,130
Contractual Services & Other	147,268	186,600	189,400
Capital Outlay	0	0	0
Excess Carryover	0		
Total	**2,026,372**	**2,315,742**	**2,397,736**
Police			
Salaries	4,265,118	4,820,546	5,096,878
Maintenance & Repair	178,470	258,100	215,770
Commodities	204,908	237,350	238,450
Other Charges	124,644	103,000	109,975
Contractual Services & Other	268,250	278,510	313,446
Capital Outlay	26,027	0	40,000
Total	**5,067,417**	**5,697,506**	**6,014,519**
Fire			
Salaries	5,406,652	5,859,571	6,202,512
Maintenance & Repair	135,135	225,700	215,000
Commodities	320,632	419,320	422,820
Other Charges	326,146	444,795	455,349
Contractual Services & Other	138,889	206,300	211,400
Capital Outlay	143,187	165,975	146,500
Total	**6,470,641**	**7,321,661**	**7,653,581**
Building & Neighborhood Development			
Salaries	627,531	693,123	729,016
Maintenance & Repair	38,909	33,500	36,500
Commodities	19,876	12,600	40,350
Other Charges	15,200	14,930	16,755
Contractual Services & Other	68,263	138,500	144,000
Capital Outlay	0		
Total	**769,779**	**892,653**	**966,621**
Court			
Salaries	453,851	399,479	416,802
Maintenance & Repair	9,989	10,000	10,000
Commodities	4,596	7,000	7,000
Other Charges	142,166	93,975	88,406
Contractual Services & Other	47,815	47,600	49,600
Capital Outlay	0		
Jail Expenses	73,250	87,500	87,500
Total	**731,667**	**645,554**	**659,308**
Engineering			
Salaries	677,139	727,664	767,976
Maintenance & Repair	28,811	25,500	25,550
Commodities	11,177	9,800	10,065
Other Charges	(218,699)	(96,305)	(115,236)
Contractual Services & Other	29,283	35,350	35,550
Capital Outlay			
Total	**527,711**	**702,009**	**723,905**
Street Maintenance			
Commodities	24,982	53,000	55,000
Capital Outlay		0	0
Contractual Services & Other	0	20,000	20,000
Total	**24,982**	**73,000**	**75,000**
Golf Course			
Salaries	478,655	610,043	639,150
Maintenance & Repair	53,502	81,658	66,900
Commodities	198,178	201,500	217,900
Other Charges	34,366	40,665	29,535
Contractual Services & Other	84,027	93,100	137,600
Capital Outlay	0	20,000	
Total	**848,728**	**1,046,966**	**1,091,085**
Page 1 - Total	**16,467,297**	**18,695,091**	**19,581,755**

City of Emporia 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Park			
Salaries	1,285,999	1,548,593	1,631,228
Maintenance & Repair	207,658	139,750	162,500
Commodities	200,392	301,950	421,950
Other Charges	72,811	85,100	86,820
Contractual Services & Other	302,653	342,400	390,200
Capital Outlay	21,803	55,000	15,000
Total	**2,091,316**	**2,472,793**	**2,707,698**
Civic Building			
Salaries	579,783	560,646	582,355
Maintenance & Repair	67,848	203,580	212,080
Commodities	85,453	103,100	108,300
Other Charges	10,695	10,055	8,921
Contractual Services & Other	247,728	283,900	290,900
Capital Outlay			
Total	**991,507**	**1,161,281**	**1,202,556**
Shop Maintenance			
Salaries	204,860	220,049	231,308
Maintenance & Repair	4,338	10,300	10,300
Commodities	17,315	23,300	24,650
Other Charges	(236,359)	(153,850)	(193,138)
Contractual Services & Other	2,748	7,000	7,000
Capital Outlay			
Total	**(7,098)**	**106,799**	**80,120**
Street Lighting			
Contractual Services & Other	302,684	342,176	349,020
Total	**302,684**	**342,176**	**349,020**
Misc Appropriation			
Maintenance & Repair	19,762	15,500	15,500
Commodities	1,669	2,000	2,000
Other Charges	75,000	50,000	50,000
Contractual Services & Other	166,414	220,500	244,000
Total	**262,845**	**288,000**	**311,500**
Airport			
Salaries	268,833	243,496	262,805
Maintenance & Repair	23,794	49,500	50,500
Commodities	393,029	477,900	478,300
Other Charges	33,602	37,550	34,028
Contractual Services & Other	58,038	51,200	51,700
Capital Outlay			
Total	**777,296**	**859,646**	**877,333**
Parking Facilities			
Maintenance & Repair	0	500	500
Other Charges	17	100	100
Contractual Services & Other	9,416	10,000	11,000
Total	**9,433**	**10,600**	**11,600**
Transfers			
To Project Fund	2,137,901	32,000	32,000
To Housing Grant	40,000	40,000	
To Multi Year Fund	3,349,517	3,349,517	3,416,507
To Industrial Development Fund	925,000	925,000	925,000
To Equipment Reserve Fund	321,557	371,200	540,200
To Insurance Reserve			
Total	**6,773,975**	**4,717,717**	**4,913,707**
Salary Contingencies			
Salaries	(414,153)	(337,471)	(356,397)
Total			
Page 2 -Total	10,787,805	9,621,541	10,097,137
Page 1 -Total	**16,467,297**	**18,695,091**	**19,581,755**
Grand Total	**27,255,102**	**28,316,632**	**29,678,892**

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

City of Emporia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,986,998	2,358,483	3,765,846
Receipts:			
Ad Valorem Tax	1,954,979	2,090,214	xxxxxxxxxxxxxxxx
Delinquent Tax	56,415	40,000	40,000
Motor Vehicle Tax	190,994	192,974	181,824
Recreational Vehicle Tax		2,363	2,197
16/20M Vehicle Tax			895
Commercial Vehicle Tax			7,252
Watercraft Tax			453
Special Assessments	68,913	35,302	35,301
Rec Center Payments	97,550	51,360	49,440
Interest on Idle Funds	112,690	120,000	100,000
Transfer from Economic Sales tax	85,963		
Transfer from Project Accounts			
Sale of Bonds			
Neighborhood Revitalization Rebate	(21,102)	-22,000	-22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,546,402**	**2,510,213**	**395,362**
Resources Available:	**4,533,400**	**4,868,696**	**4,161,208**
Expenditures:			
Principal	1,895,000	875,000	929,000
Interest	279,917	227,850	195,100
Bond proceeds to projects			
Excess Carryover			5,098,219
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**2,174,917**	**1,102,850**	**6,222,319**
Unencumbered Cash Balance Dec 31	2,358,483	3,765,846	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,212,603	3,355,864	6,222,319
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,222,319
		Tax Required	2,061,111
	Delinquent Comp Rate:	3.0%	61,833
		Amount of 2024 Ad Valorem Tax	2,122,944

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	969,414	1,100,165	xxxxxxxxxxxxxxxx
Delinquent Tax	27,910	15,000	15,000
Motor Vehicle Tax	101,488	96,398	95,702
Recreational Vehicle Tax	1,119	1,180	1,156
16/20M Vehicle Tax			471
Commercial Vehicle Tax			3,817
Watercraft Tax			239
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(10,541)	-12,492	-12,492
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,089,390**	**1,200,251**	**103,893**
Resources Available:	**1,089,390**	**1,200,251**	**103,893**
Expenditures:			
Appropriation	1,089,390	1,200,251	1,248,955
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,089,390**	**1,200,251**	**1,248,955**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,107,829	1,201,743	1,248,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,248,955
		Tax Required	1,145,062
	Delinquent Comp Rate:	3.0%	34,352
		Amount of 2024 Ad Valorem Tax	1,179,414

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,250	23,446	24,265
Receipts:			
Ad Valorem Tax	1,148	1,000	xxxxxxxxxxxxxxxx
Delinquent Tax	34	21	21
Motor Vehicle Tax	123	99	87
Recreational Vehicle Tax			1
16/20M Vehicle Tax			0
Commercial Vehicle Tax			3
Watercraft Tax			0
Interest on Idle Funds	905	900	800
Neighborhood Revitalization Rebate	-14	-16	-16
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**2,196**	**2,004**	**896**
Resources Available:	**23,446**	**25,450**	**25,161**
Expenditures:			
Travel			
Contractual Services		1,185	1,185
Special Project			24,977
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**1,185**	**26,162**
Unencumbered Cash Balance Dec 31	23,446	24,265	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	21,022	23,584	26,162
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,162
		Tax Required	1,000
	Delinquent Comp Rate:	3.0%	30
		Amount of 2024 Ad Valorem Tax	1,030

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	289,140	179,135	113,211
Receipts:			
State of Kansas Gas Tax	648,358	645,000	665,570
County Transfers Gas	79,800	79,813	79,813
Damages	28,423	5,000	5,000
Sale of Salvage	0		
Interest on Idle Funds	11,772	11,000	10,000
Transfer from Multi Year	111,664	100,000	100,000
Miscellaneous	228		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**880,245**	**840,813**	**860,383**
Resources Available:	**1,169,385**	**1,019,948**	**973,594**
Expenditures:			
Salaries	684,955	590,627	622,141
Maintenance & Repair	137,928	132,870	131,870
Commodities	108,252	135,350	154,350
Other Charges	-19,694	-44,860	-41,711
Contractual Services & Other	78,148	67,750	57,550
Transfer to Equipment Reserve	5,000	25,000	25,000
Special Projects			24,394
Audit Adjustments	-4,339		
Outstanding PO's			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**990,250**	**906,737**	**973,594**
Unencumbered Cash Balance Dec 31	179,135	113,211	0
2023/2024/2025 Budget Authority Amoun	1,095,649	1,199,752	973,594

0

Adopted Budget

TGT	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	810,802	1,019,064	588,888
Receipts:			
Transient Guest Tax	851,750	889,324	950,000
Fence Rental	9,473		
Interest on Idle Funds	31,630	20,000	10,000
Miscellaneous	20,000		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**912,853**	**909,324**	**960,000**
Resources Available:	**1,723,655**	**1,928,388**	**1,548,888**
Expenditures:			
CVB Appropriation	385,000	462,000	480,000
Costs associated with downtown events	40,000	40,000	40,000
Transfers to Project Fund	50,000	50,000	50,000
Outside Agency Appropriations	207,500	687,500	470,000
Special Projects			408,888
Trf to Project Disc Golf Improvements	21,528	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous	563		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**704,591**	**1,339,500**	**1,548,888**
Unencumbered Cash Balance Dec 31	1,019,064	588,888	0
2023/2024/2025 Budget Authority Amoun	1,494,502	1,414,302	1,548,888

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,423,873	1,319,821	989,727
Receipts:			
Trf from General-Sales Tax	925,000	925,000	925,000
Sale of Land		195,906	
Sale of bonds			
Interest on Idle Funds	49,295	25,000	20,000
Miscellaneous	1,194	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**975,489**	**1,145,906**	**945,000**
Resources Available:	**2,399,362**	**2,465,727**	**1,934,727**
Expenditures:			
RDA Appropriation	350,000	400,000	386,192
Emporia Enterprises	35,000	35,000	0
Trf to Water Fund	350,000	350,000	350,000
Trf to Bond & Interest		86,000	86,000
Main Street Appropriation		45,000	45,000
Special Projects		560,000	100,000
Manufacturing discount	189,578		967,535
Trf to Bond & Interest	85,963		
Cash Reserve (2025 column)			
Miscellaneous	69,000		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,079,541**	**1,476,000**	**1,934,727**
Unencumbered Cash Balance Dec 31	1,319,821	989,727	0
2023/2024/2025 Budget Authority Amoun	1,372,578	2,492,873	1,934,727

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	103,198	120,433	116,893
Receipts:			
Private Club Liquor Tax	110,168	104,660	104,660
Interest on Idle Funds	4,267	4,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**114,435**	**108,660**	**107,660**
Resources Available:	**217,633**	**229,093**	**224,553**
Expenditures:			
Appropriations	97,200	112,200	144,400
Special Projects			80,153
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,200**	**112,200**	**224,553**
Unencumbered Cash Balance Dec 31	120,433	116,893	0
2023/2024/2025 Budget Authority Amoun	172,740	213,158	224,553

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	83,362	115,908	103,068
Receipts:			
Private Club Liquor Tax	110,168	104,660	104,660
Donations			
Interest on Idle Funds	5,237	5,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,405**	**109,660**	**108,660**
Resources Available:	**198,767**	**225,568**	**211,728**
Expenditures:			
Capital Outlay	67,859	107,500	135,250
Municipal Band Allocation	15,000	15,000	15,000
Commodities			
Transfer to Project accounts			
Special Projects			61,478
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,859**	**122,500**	**211,728**
Unencumbered Cash Balance Dec 31	115,908	103,068	0
2023/2024/2025 Budget Authority Amoun	259,128	182,022	211,728

Adopted Budget

Drug Forfeiture	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	83,819	35,884	40,044
Receipts:			
Receipts from Drug Forfeitures	4,970	25,000	5,000
Interest on Idle Funds	2,591	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,561**	**27,000**	**7,000**
Resources Available:	**91,380**	**62,884**	**47,044**
Expenditures:			
Capital Outlay		10,500	
Commodities	3,921	12,000	5,000
Communications	101	340	
Maintenance & Repair			
Other Charges	51,324		
Special Projects			42,044
Cash Reserve (2025 column)			
Miscellaneous	150		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,496**	**22,840**	**47,044**
Unencumbered Cash Balance Dec 31	35,884	40,044	0
2023/2024/2025 Budget Authority Amoun	91,220	92,819	47,044

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,452,274	830,592	357,846
Receipts:			
Sale of Water	7,718,770	9,100,000	9,873,500
Service Charge and Penalties	184,391	192,000	192,000
Reimbursed Expense	28,518	20,000	20,000
Miscellaneous	6,912	59,715	2,100
Sale of Bonds	3,337,786		
Non Operating Revenue			
Trf from Industrial Development Sales Tax	350,000	350,000	350,000
Interest on Idle Funds	102,130	55,000	40,000
Grants			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,728,507**	**9,776,715**	**10,477,600**
Resources Available:	**14,180,781**	**10,607,307**	**10,835,446**
Expenditures:			
Salaries	1,174,831	1,403,532	1,473,897
Maintenance & Repair	2,237,571	949,400	1,110,400
Commodities	1,757,586	1,438,850	1,769,350
Other Charges	375,064	683,120	660,260
Capital Outlay	0	860,000	415,000
Debt Payment	1,733,972	1,653,139	1,635,939
Contractual Services & Other	1,960,925	3,261,420	3,519,430
Special Project			251,170
Transfer to Project Fund	3,444,286		
Transfer to Equipment Reserve Fund			
Utilties	664,956		
Cash Reserve (2025 column)			
Miscellaneous	998		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,350,189**	**10,249,461**	**10,835,446**
Unencumbered Cash Balance Dec 31	830,592	357,846	0
2023/2024/2025 Budget Authority Amount	14,060,737	10,982,803	10,835,446

Adopted Budget

Wastewater	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,087,627	1,029,531	726,709
Receipts:			
Sales/Charges	6,169,657	6,400,000	7,040,000
Extra Strength Surcharge	171,000	166,000	155,000
New Taps	4,600	2,000	5,000
Sale of Bonds	6,533,733	0	
Grant Money	1,225,409		
Non Operating Revenue	562,302	135,920	
Trf to Projects			
Interest on Idle Funds	80,398	40,000	30,000
Miscellaneous	15,315	13,100	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,762,414**	**6,757,020**	**7,231,000**
Resources Available:	**16,850,041**	**7,786,551**	**7,957,709**
Expenditures:			
Salaries	1,287,455	1,336,345	1,402,821
Maintenance & Repair	624,540	540,800	637,500
Commodities	427,896	478,100	493,100
Other Charges	291,139	181,785	161,113
Captial Outlay	604,993	90,000	400,000
Debt Payment	2,843,772	2,722,292	2,767,241
Contractual Services & Other	862,826	1,574,600	1,688,800
Special Project			407,134
Transfer to Project Fund	8,320,208	135,920	
Transfer to Equipment Reserve Fund			
Utilities	570,015		
Cash Reserve (2025 column)			
Miscellaneous	-12,334		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,820,510**	**7,059,842**	**7,957,709**
Unencumbered Cash Balance Dec 31	1,029,531	726,709	0
2023/2024/2025 Budget Authority Amount	16,177,884	7,634,753	7,957,709

CPA Summary

City of Emporia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,549,208	3,650,804	2,347,676
Receipts:			
Refuse Collection Fees	3,004,195	3,000,000	3,300,000
Resale of Recyclables	84,117	90,000	90,000
Box Container Fees	1,868,989	1,830,000	2,013,000
Landfill Fees	611,254	544,000	597,500
Trf from Project	19,428		
Interest on Idle Funds	150,996	140,000	120,000
Miscellaneous	268229	25515	5500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,007,208**	**5,629,515**	**6,126,000**
Resources Available:	**9,556,416**	**9,280,319**	**8,473,676**
Expenditures:			
Salaries	2,268,626	2,455,823	2,585,861
Maintenance & Repair	372,042	395,500	390,500
Commodities	408,039	445,000	447,100
Other Charges	278,567	392,880	378,730
Capital Outlay	3,970	421,000	1,150,000
Contractual Services	2,594,169	2,684,040	2,803,880
Utilties and Travel	71,510	138,400	139,900
Transfer to Equipment Reserve Fund	25,000		
Special Projects			577,705
Cash Reserve (2025 column)			
Miscellaneous	-116,311		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,905,612**	**6,932,643**	**8,473,676**
Unencumbered Cash Balance Dec 31	3,650,804	2,347,676	0
2023/2024/2025 Budget Authority Amoun	8,417,504	8,721,723	8,473,676

Adopted Budget

Multi Year	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,060,010	2,995,998	2,426,423
Receipts:			
Transfer from General - Sales tax	3,697,006	3,349,517	3,416,507
KDOT reimbursement	300,000		
Interest on Idle Funds	170,026	150,000	130,000
Miscellaneous	-5,476		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,161,556**	**3,499,517**	**3,546,507**
Resources Available:	**7,221,566**	**6,495,515**	**5,972,930**
Expenditures:			
Maintenance & Repair			
Capital Outlay	3,748,529	3,863,092	5,467,800
Communications			
Other Contractual			
Transfer to Land Bank	50,000		
Transfer to Projects	227,039	6,000	
Trf to Storm Water	100,000	100,000	100,000
Trf to General Fund			
Trf to Special Street	100,000	100,000	100,000
Special projects			305,130
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,225,568**	**4,069,092**	**5,972,930**
Unencumbered Cash Balance Dec 31	2,995,998	2,426,423	0
2023/2024/2025 Budget Authority Amoun	6,590,011	6,357,128	5,972,930

See Tab E

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Insurance Reserve		**Vacant Property Progran**		**Equipment Reserve**		**Storm Water**		**Trust & Agency**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	500,000	Cash Balance Jan 1	0	Cash Balance Jan 1	1,105,795	Cash Balance Jan 1	259,179	Cash Balance Jan 1	4,079	1,869,053
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	21,496	Interest	6,026	Interest	43,339	Interest	10,491	Interest	1,007	
Trf from Projects	131,012	From ARPA	200,000	Trf from General	321,557	Trf from Multi Year	100,000			
Insurance	10,850			Trf from Solid Waste	25,000					
				Sale of Vehicles	185,003					
Total Receipts	163,358	Total Receipts	206,026	Total Receipts	574,899	Total Receipts	110,491	Total Receipts	1,007	1,055,781
Resources Available:	663,358	Resources Available:	206,026	Resources Available:	1,680,694	Resources Available:	369,670	Resources Available:	5,086	2,924,834
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Other Charges	359	Capital Outlay	856,173	Other charges	256	Miscellaeous	105	
		Other Contractual	115,305	Lease Pmts	245,429	Capital Outlay	234			
						Trf to Project	125,734			
Total Expenditures	0	Total Expenditures	115,663	Total Expenditures	1,101,602	Total Expenditures	126,224	Total Expenditures	105	1,343,594
Cash Balance Dec 31	663,358	Cash Balance Dec 31	90,362	Cash Balance Dec 31	579,092	Cash Balance Dec 31	243,446	Cash Balance Dec 31	4,981	**1,581,240** **
										1,581,240 **

**Note: These two block figures should agree.

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Internal Service		**Housing Grants**		**Police Grants**		**Project Funds**		**ARPA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,502,384	Cash Balance Jan 1	-43,529	Cash Balance Jan 1	7,578	Cash Balance Jan 1	-2,613,499	Cash Balance Jan 1	3,001,354	4,854,288
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	210,276	Interest		Drug Fofetirures	2,855	Grants & Misc	12,623,590	Interest	32,686	
Insurance Recovery	29,323	Trf from General	40,000	Grant	1,081	Permits	30,225	Trf from Project	2,118,650	
Micellaneous	36,509	Insurance	10,114			Interest	454,243			
Benefit Premiums	3,021,504	Grants	187,500			Insurance	3,317			
						Donations	2,319,055			
						Trf from Wastewater	8,320,208			
						Trf from Water	3,444,286			
						Trf from Ins Res	131,012			
						Trf fom Special St	125,734			
						Trf from Multi Year	227,039			
						Trf from General	2,137,901			
Total Receipts	3,297,613	Total Receipts	237,614	Total Receipts	3,935	Total Receipts	29,816,609	Total Receipts	2,151,336	35,507,107
Resources Available:	7,799,997	Resources Available:	194,085	Resources Available:	11,513	Resources Available:	27,203,110	Resources Available:	5,152,690	40,361,395
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Benefit	511,543	Other Charges	30,156	Personnel Services	1,130	Maintenance & Repair	632,318	Personnel Service		
Other Contractual	2,494,797	Trf to housing fund		Commodities	1,764	Commoditiees	24,580	Commodities		
		Other Contractual	164,558	Other Contractual	84	Other Charges	2,301,701	Other Charges	416,763	
				Trf to General	5,941	Capital Outlay	8,059,042	Other Contractual Services		
						Trf to Solid Waste	19,428	Trf to Vacant Property	200,000	
						Trf to ARPA	2,118,649			
						Trf to Vacant Prop	200,000			
						Other Contractual	9,573,256	Trf to General	2,118,650	
						Trf to Multi Year	200,000			
						Trf to Insurance Res	131,012			
Total Expenditures	3,006,341	Total Expenditures	194,714	Total Expenditures	8,920	Total Expenditures	23,259,986	Total Expenditures	2,735,413	29,205,373
Cash Balance Dec 31	4,793,656	Cash Balance Dec 31	-628	Cash Balance Dec 31	2,594	Cash Balance Dec 31	3,943,124	Cash Balance Dec 31	2,417,277	**11,156,022** **
			See Tab B							**11,156,022** **

**Note: These two block figures should agree.

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Land Bank		**Fire Grants**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	59,846	Cash Balance Jan 1	3,086	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		62,932
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	4,009	Interest	212							
Miscellaneous	13,571	Donations	11,020							
Trf from Multi Year	50,000	Misc	627							
Total Receipts	67,580	Total Receipts	11,860	Total Receipts	0	Total Receipts	0	Total Receipts	0	79,440
Resources Available:	127,426	Resources Available:	14,946	Resources Available:	0	Resources Available:	0	Resources Available:	0	142,372
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other Charges		Other charges	10,970							
Capital Outlay										
Communications	11									
Total Expenditures	11	Total Expenditures	10,970	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,981
Cash Balance Dec 31	127,415	Cash Balance Dec 31	3,976	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**131,391** **
										131,391 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Emporia

will meet on September 4, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	27,255,102	29.210	28,316,632	29.731	33,479,986	7,336,138	31.100
Debt Service	2,174,917	10.143	1,102,850	9.741	6,222,319	2,122,944	9.000
Library	1,089,390	5.067	1,200,251	5.127	1,248,955	1,179,414	5.000
Industrial		0.006	1,185	0.005	26,162	1,030	0.004
Special Highway	990,250		906,737		973,594		
TGT	704,591		1,339,500		1,548,888		
Economic Sales Tax	1,079,541		1,476,000		1,934,727		
Special Alcohol	97,200		112,200		224,553		
Special Park	82,859		122,500		211,728		
Drug Forfeiture	55,496		22,840		47,044		
Water	13,350,189		10,249,461		10,835,446		
Wastewater	15,820,510		7,059,842		7,957,709		
Solid Waste	5,905,612		6,932,643		8,473,676		
Multi Year	4,225,568		4,069,092		5,972,930		
Non-Budgeted Funds-A	1,343,594						
Non-Budgeted Funds-B	29,205,372						
Non-Budgeted Funds-C	10,981						
Totals	103,391,173	44.426	62,911,733	44.604	79,157,717	10,639,526	45.104
						*Revenue Neutral Rate***	*42.667*
Less: Transfers	0		0		0		
Net Expenditure	103,391,173		62,911,733		79,157,717		
Total Tax Levied	8,829,078		9,858,409		xxxxxxxxxxxxxxxxx		
Assessed Valuation	201,471,760		225,686,149		235,889,187		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	18,050,000		21,635,000		27,170,000		
Revenue Bonds	0		0		0		
Other	28,416,657		29,201,537		44,150,121		
Lease Purchase Principal	0		0		0		
Total	46,466,657		50,836,537		71,320,121		

*Tax rates are expressed in mills

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

Janet L Harrouff

City Official Title: Director of Finance

Column

AFFIDAVIT OF PUBLICATION

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:
Aug. 24, 2024

Notice ID: tknqvNNj4914nnGr40nx
Notice Name: 2025 Budget Notice Publication

PUBLICATION FEE: $91.25

Bettina Shank
Operations Manager

VERIFICATION

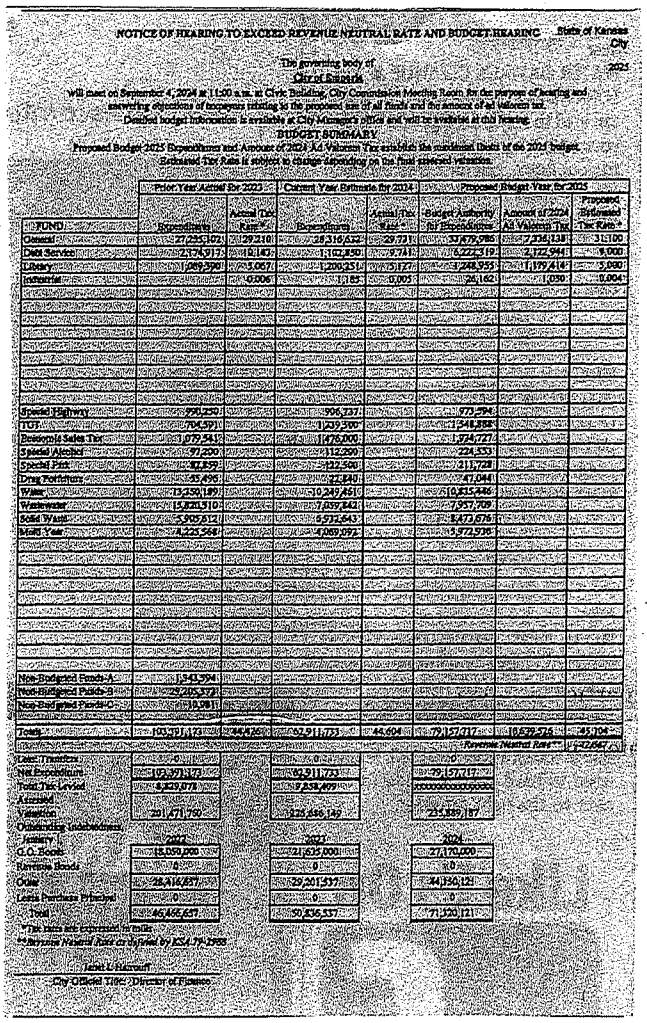
STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
27 day of August, A.D. 2024.

Lisa M Stueve
Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
City

The governing body of
City of Edwards
2025

will meet on September 4, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024			Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	27,255,102	29.210	28,316,632	29.771	37,479,085	7,736,138	31.100
Debt Service	2,174,917	0.147	1,102,850	9.741	6,222,319	2,122,944	9.000
Library	989,590	5.067	1,206,251	5.127	1,248,955	1,179,414	5.000
Industrial		0.006	1.185	0.005	26,162	1,030	0.004
Special Highway	950,250		996,737		772,394		
TOT	706,971		1,239,500		1,243,888		
Personal Sales Tax	1,072,515		1,476,000		1,724,727		
Special Alcohol	97,220		112,299		224,553		
Special Rec	87,859		232,500		211,728		
Drug Forfeiture	35,496		22,840		47,044		
Water	13,250,189		10,249,491		10,835,446		
Wastewater	5,820,310		7,899,842		7,957,709		
Solid Waste	5,905,612		6,972,643		8,473,676		
Multi Year	4,225,564		4,089,092		5,972,576		
Non-Budgeted Funds-A	1,043,594						
Non-Budgeted Funds-B	26,265,573						
Non-Budgeted Funds-C	13,081						
Totals	100,721,173	34.430	102,911,723	44.644	79,157,717	10,672,726	45.104
						Revenue Neutral Rate **	42.647

Last Tax Rate	0	0	0
Net Expenditure	100,973,173	102,911,723	79,157,717
Total Tax Levied	8,829,078	9,838,469	xxxxxxxxxxxxxxxxxxx
Assessed Valuation	231,471,790	220,449,149	235,889,187
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	15,050,000	21,605,000	27,170,000
Revenue Bonds	0	0	0
Other	28,416,657	29,001,537	44,350,121
Less: Funds Available for Retirement	0	0	0
Total	43,466,657	50,606,537	71,520,121

* Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Janet L. Harcourt
City Official Title / Director of Finance

Resolution No. 3738

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 42.667 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 4, 2024, 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 42.667 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 4th day of September 2024.

Erren Harter, Mayor

ATTEST:

Kerry Sull, City Clerk

SEAL

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 4, 2024
Resolution Number 3738

Commissioner Sauder made a motion to approve Resolution Number 3738, a resolution to levy a property tax exceeding the revenue neutral rate. Commissioner Smith seconded the motion. The vote follows:

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Commissioner Sauder	X		
Commissioner Smith	X		
Commissioner Brinkman	X		
Commissioner Curtis	X		
Mayor Harter	X		

Certified:

Kerry Sull, City Clerk
(SEAL)

CITY OF EMPORIA, LYON COUNTY, KANSAS
SEAL
1870

Column
AFFIDAVIT OF PUBLICATION

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:
Sep. 10, 2024

Notice ID: Eo2fvlfSOzIC36QB4VGy
Notice Name: Resolution 3738/Roll Call Vote

PUBLICATION FEE: $110.00

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
10 day of September, A.D. 2024

Notary Public

(First Published in the Emporia Gazette on September 10, 2024).

Resolution No. 3738

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 42.667 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 4, 2024, 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 42.667 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 4th day of September 2024.

Ester Harter, 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 4, 2024

Resolution Number 3738

Commissioner Sauder made a motion to approve Resolution Number 3738, a resolution to levy a property tax exceeding the revenue neutral rate. Commissioner Smith seconded the motion. The vote follows.

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Commissioner Sauder	X		
Commissioner Smith	X		
Commissioner Brinkman	X		
Commissioner Curtis	X		
Mayor Harter	X		

Certified:

Kerry Sull, City Clerk

(SEAL)

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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109 W. 6th Ave
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Notice Name: 2025 Budget Notice Publication

PUBLICATION FEE: $91.25

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
27 day of August, A.D. 2024.

Notary Public

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas City 2025

The governing body of

City of Emporia

will meet on September 4, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

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Debt Service	2,174,917	10.143	1,102,850	9.741	6,222,319	2,122,944	9.000
Library	1,089,390	5.067	1,200,251	5.127	1,248,955	1,179,414	5.000
Industrial		0.006	1,185	0.005	26,162	1,030	0.004
Special Highway	990,250		906,737		973,594		
TGT	704,591		1,339,500		1,548,888		
Economic Sales Tax	1,079,541		1,476,000		1,934,727		
Special Alcohol	97,200		112,200		224,553		
Special Park	82,859		122,500		211,728		
Drug Forfeiture	55,496		22,840		47,044		
Water	13,350,189		10,249,461		10,835,446		
Wastewater	15,820,510		7,059,842		7,957,709		
Solid Waste	5,005,612		6,932,643		8,473,676		
Multi Year	4,225,568		4,069,092		5,972,930		
Non-Budgeted Funds-A	1,343,594						
Non-Budgeted Funds-B	29,205,372						
Non-Budgeted Funds-C	10,981						
Totals	103,391,173	44.426	62,911,733	44.604	79,157,717	10,639,526	45.104
						Revenue Neutral Rate**	42.667
Less: Transfers	0		0		0		
Net Expenditure	103,391,173		62,911,733		79,157,717		
Total Tax Levied	8,829,078		9,858,409		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	201,471,760		225,686,149		235,889,187		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	18,050,000	21,635,000	27,170,000
Revenue Bonds	0	0	0
Other	28,416,657	29,201,537	44,150,121
Lease Purchase Principal	0	0	0
Total	46,466,657	50,836,537	71,320,121

*Tax rates are expressed in mills

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

Janet L Harrouff

City Official Title: Director of Finance

Resolution No. 3737

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 42.667 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 4, 2024, 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 45.104 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 17th day of July 2024 and **SIGNED** by the Mayor.

Erren Harder Mayor

Attested:

CITY OF EMPORIA, LYON COUNTY, KANSAS SEAL ☆ 1870 ☆

City Clerk

Per Janet:

General - 31.100
Bond + Int. - 9.000
Ind. - .004
Lib. - 5.000
= 45.104