State of Kansas
City

2023

CERTIFICATE

To the Clerk of Lyon Conty, 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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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	27,824,662	5,805,290	29.210
Debt Service	10-113	8	4,212,603	2,015,790	10.143
Library	12-1220	8	1,083,054	1,006,968	5.067
Industrial		9	21,022	1,030	.006
		9			
Special Highway		10	1,095,649		
Convention & Tourism		10	1,494,502		
Industrial Development Sales Tax		11	1,372,578		
Special Alcohol		11	172,740		
Special Park		12	259,128		
Drug Forfeiture		12	39,869		
Water		13	9,473,857		
Waste Water		13	7,691,438		
Solid Waste		14	8,417,504		
Multi-Year		14	3,318,462		
Equipment Reserve Fund		15	751,000		
Storm Water		15	741,696		
Land Bank		16	117,594		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxxxx	68,087,358	8,829,078	44.420
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice					
Neighborhood Revitalization					

5,805,420
2,015,897
1,007,054
9192

VALUATION 201,471,760
TIF − 2,724,091
198,747,669

198,747,669
Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 39.570

Assisted by:

Address:

Email:

Attest: 9-14, 2022

Tammy Nott
County Clerk

Becky Smith
Governing Body

CPA Summary

City of Emporia 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,129,239	527,133	5,987	2,667	20,046	1,355
Debt Service	1,841,608	189,263	2,149	958	7,197	487
Library	919,782	94,526	1,073	478	3,595	243
Industrial	1,030	106	1	1	4	0
TOTAL	7,891,659	811,028	9,210	4,104	30,842	2,085

County Treas Motor Vehicle Estimate	811,028				
County Treas Recreational Vehicle Estimate		9,210			
County Treas 16/20M Vehicle Estimate			4,104		
County Treas Commercial Vehicle Tax Estimate				30,842	
County Treas Watercraft Tax Estimate					2,085

Motor Vehicle Factor	0.10277				
Recreational Vehicle Factor		0.00117			
16/20M Vehicle Factor			0.00052		
Commercial Vehicle Factor				0.00391	
Watercraft Factor					0.00026

City of Emporia 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Industrial Dev Sales Tax	925,000	925,000	925,000	KSA 12-197
General	Multi Year	2,822,749	3,000,000	3,060,000	KSA 12-1, 118
General	Project	1,231,143			KSA 12-1, 118
General	Housing Grant	40,000	40,000	40,000	KSA 12-1, 118
Industrial Dev Sales Tax	Water	350,000	350,000	350,000	KSA 12-1, 118
General	Internal Service fund	500,000			KSA 12-1, 118
Project	Housing Grant	37,968			KSA 12-1, 118
Water	Project	42,690	1,275,394	-	KSA 12-1, 118
Waste Water	Project	617,004	-		KSA 12-1, 118
Convention & Tourism	Project	50,000	50,000	50,000	KSA 12-1, 118
Multi Year	General		50,000		KSA 12-1, 118
Project	General	27,597			KSA 12-1, 118
Project	Multi Year	130,415			KSA 12-1, 118
General	Equipment Reserve		260,000	264,500	KSA 12-1, 117
Special Highway	Project	15,403			KSA 12-1, 118
Solid Waste	Equipment Reserve		44,000		KSA 12-1, 117
Multi Year	Project	500,000			KSA 12-1, 118
Water	Equipment Reserve		15,000	45,000	KSA 12-1, 117
Waste Water	Equipment Reserve		15,000		KSA 12-1, 117
Multi Year	Land Bank	-	50,000	50,000	KSA 12-1, 118
Multi Year	Storm Water		200,000		KSA 12-1, 118
	Totals	7,289,969	6,274,394	4,784,500	
	Adjustments				
	Adjusted Totals	7,289,969	6,274,394	4,784,500	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Emporia

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 Refinancing & Improve	12/30/2013	9/1/2023	3.00	1,835,000	90,000	3/1 9/1	9/1	2,700	45,000	1,350	45,000
2015 Internal Improvements	7/30/2015	9/1/2023	2.38	2,000,000	875,000	3/1 9/1	9/1	32,700	205,000	24,500	215,000
2015 Refinancing	7/30/2015	9/1/2025	2.38	2,330,000	670,000	3/1 9/1	9/1	26,800	325,000	13,800	345,000
2016 Refinancing	11/1/2016	9/1/2029	3.00	1,315,000	245,000	3/1 9/1	9/1	7,350	55,000	5,700	55,000
2016 Internal Improvements	11/1/2016	9/1/2023	3.00	685,000	215,000	3/1 9/1	9/1	6,450	105,000	3,300	110,000
2018 Internal Improvements	6/26/2018	9/1/2028	2.81	1,000,000	575,000	3/1 9/1	9/1	21,400	150,000	15,400	165,000
2020 Refinancaing	10/20/2020	9/1/2023	1.77	1,185,000	835,000	3/1 9/1	9/1	25,050	410,000	12,750	425,000
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	2,870,000	2,735,000	3/1 9/1	9/1	82,050	160,000	77,250	165,000
2013 Water Improvements	12/30/2013	9/1/2023	3.00	990,000	245,000	3/1 9/1	9/1	7,350	120,000	37,500	125,000
2015 Water Improvements	7/30/2015	9/1/2030	2.38	3,775,000	2,495,000	3/1 9/1	9/1	92,138	240,000	82,538	250,000
2016 Water Improvements	11/1/2016	9/1/2026	3.00	2,220,000	1,215,000	3/1 9/1	9/1	36,450	230,000	29,550	235,000
2016 Water Refinancing	11/1/2016	9/1/2022	3.00	620,000	110,000	3/1 9/1	9/1	3,300	110,000		
2018 Water Improvements	6/26/2018	9/1/2028	2.81	5,360,000	4,375,000	3/1 9/1	9/1	152,200	380,000	137,000	390,000
2020 Refinancaing	10/20/2020	9/1/2035	1.77	835,000	745,000	3/1 9/1	9/1	22,350	90,000	19,650	95,000
2020 Internal Improvements	10/20/2020	9/1/2035	1.77	730,000	695,000	3/1 9/1	9/1	20,850	40,000	19,650	40,000
2013 Sewer Improvements	12/30/2013	9/1/2023	3.00	1,455,000	335,000	3/1 9/1	9/1	10,050	165,000	5,100	170,000
2018 Sewer Improvements	6/26/2018	9/1/2028	2.81	830,000	705,000	3/1 9/1	9/1	24,350	50,000	22,350	50,000
2020 Refinancaing	10/20/2020	9/1/2023	1.77	1,320,000	890,000	3/1 9/1	9/1	26,700	440,000	13,500	450,000
2022 Internal Improvements	9/21/2022	9/1/2037		7,135,000	0	3/1 9/1	9/1			214,000	695,000
Total G.O. Bonds					**18,050,000**			**600,238**	**3,320,000**	**734,888**	**4,025,000**
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	27,121,353	3/1 9/1	3/1 9/1	519,033	1,475,502	522,943	1,471,592
State Water Supply Loan	9/24/2019	2/1/2041	2.01	9,969,863	1,295,304	3/1 9/1	3/1 9/1			198,347	409,506
State Waste Supply Loan #2	TBD	TBD	TBD	15,000,000		3/1 9/1	3/1 9/1				
Total Other					**28,416,657**			**519,033**	**1,475,502**	**721,289**	**1,881,098**
Total Indebtedness					**46,466,657**			**1,119,270**	**4,795,502**	**1,456,177**	**5,906,098**

City of Emporia

2023

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 2022	Payments Due 2022	Payments Due 2023
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: 2023

Library found in: City of Emporia
Lyon Conty

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 2022	Proposed Year 2023
Ad Valorem	$903,802	$1,006,968
Delinquent Tax	$17,000	$15,000
Motor Vehicle Tax	$94,818	$94,526
Recreational Vehicle Tax	$1,038	$1,073
16/20M Vehicle Tax	$0	$478
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,016,658	$1,118,045
Difference in Total Taxes:	$101,387	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.989	4.996
Difference in Levy Rate:	0.007	
Qualify for grant: 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.

City of Emporia 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,761,173	4,535,364	4,519,767
Receipts:			
Ad Valorem Tax	4,641,573	4,979,844	xxxxxxxxxxxxxxxx
Delinquent Tax	80,702	80,000	80,000
Motor Vehicle Tax	543,568	535,700	527,133
Recreational Vehicle Tax	6,233	5,790	5,987
16/20M Vehicle Tax			2,667
Commercial Vehicle Tax			20,046
Watercraft Tax			1,355
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	5,586,883	5,760,000	5,932,800
County Wide Sales Tax	2,909,583	3,000,000	3,060,000
Franchise Tax	2,554,654	2,719,967	2,814,536
Local Alcoholic Liquor	86,358	90,000	90,000
One Time Specials	5,014	4,000	4,000
Intergovernmental Taxes	328,238	369,790	380,006
Licenses & Permits	291,189	267,350	267,950
Charges for Services	2,301,602	1,987,403	2,105,903
Fine & Fees	508,360	522,550	542,300
Use of Property	140,605	144,996	154,996
Reimbursements	218,280	167,087	155,756
Administrative Fees	2,825,664	2,634,538	2,591,938
Operating Revenue	45,240	200	200
Nonoperating Revenue	0		
Transfer from Multi Year Fund		50,000	
Transfer from Project Fund	27,597		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,154	5,500	7,000
Neighborhood Revitalization Rebate	-55,684	-47,000	-47,000
Miscellaneous	436,415		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,486,228**	**23,277,715**	**18,697,573**
Resources Available:	**27,247,401**	**27,813,079**	**23,217,340**

City of Emporia

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	27,247,401	27,813,079	23,217,340
Expenditures:			
Administration	1,574,628	1,889,151	1,974,953
Police	4,107,841	4,388,397	4,685,537
Fire	5,592,113	6,153,239	6,605,191
Community Development	589,228	829,284	842,956
Court	554,759	596,332	598,992
Engineering	505,014	520,504	553,513
Street Maintenance	19,390	60,000	60,000
Golf Course	793,900	798,601	857,000
Park	1,467,656	1,749,030	1,904,478
Civic Building	875,087	1,070,345	1,070,297
Shop Maintenance	71,441	121,426	136,071
Street Lighting	303,303	370,000	377,400
Misc Appropriation	80,292	94,250	113,000
Airport	648,271	661,592	844,712
Parking Facilities	10,222	25,600	25,800
Transfers	5,518,892	4,225,000	4,289,500
Salaries Contingencies	0	-259,439	-280,252
Subtotal detail (Should agree with detail)	22,712,037	23,293,312	24,659,148
special projects			3,165,514
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,712,037**	**23,293,312**	**27,824,662**
Unencumbered Cash Balance Dec 31	4,535,364	4,519,767	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	24,309,749	26,027,236	27,824,662
		Non-Appropriated Balance	1,028,210
		Total Expenditure/Non-Appr Balance	28,852,872
		Tax Required	5,636,204
	Delinquent Comp Rate:	3.0%	169,086
		Amount of 2022 Ad Valorem Tax	5,805,290

CPA Summary

City of Emporia 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	1,277,720	1,322,398	1,409,200
Maintenance & Repair	100,485	126,500	121,000
Commodities	107,575	89,850	89,850
Other Charges	104,607	156,203	159,803
Contractual Services & Other	140,121	164,200	165,100
Capital Outlay	0	30,000	30,000
Outstanding Purchase orders	(155,880)		
Total	**1,574,628**	**1,889,151**	**1,974,953**
Police			
Salaries	3,440,548	3,615,097	3,897,237
Maintenance & Repair	91,646	141,500	136,500
Commodities	164,724	214,850	214,850
Other Charges	51,426	69,600	71,100
Contractual Services & Other	226,705	266,550	266,850
Capital Outlay	132,792	80,800	99,000
Total	**4,107,841**	**4,388,397**	**4,685,537**
Fire			
Salaries	4,640,219	4,742,734	5,151,085
Maintenance & Repair	161,491	259,500	287,500
Commodities	282,908	350,500	377,000
Other Charges	239,620	418,500	423,500
Contractual Services & Other	175,967	211,500	208,000
Capital Outlay	91,908	170,505	158,106
Total	**5,592,113**	**6,153,239**	**6,605,191**
Community Development			
Salaries	460,152	585,129	616,631
Maintenance & Repair	16,875	17,300	11,150
Commodities	6,992	11,180	8,550
Other Charges	42,283	89,675	74,125
Contractual Services & Other	62,926	126,000	132,500
Capital Outlay	0	0	0
Total	**589,228**	**829,284**	**842,956**
Court			
Salaries	373,490	359,032	374,192
Maintenance & Repair	8,735	10,000	10,000
Commodities	2,288	15,400	7,300
Other Charges	97,680	89,600	90,200
Contractual Services & Other	38,046	37,300	37,300
Jail Expenses	34,520	85,000	80,000
Total	**554,759**	**596,332**	**598,992**
Engineering			
Salaries	505,764	590,954	623,963
Maintenance & Repair	17,363	6,000	6,000
Commodities	5,530	7,800	7,300
Other Charges	(87,924)	(111,200)	(110,700)
Contractual Services & Other	28,457	26,950	26,950
Capital Outlay	35,824		
Total	**505,014**	**520,504**	**553,513**
Street Maintenance			
Commodities	15,773	40,000	40,000
Contractual Services & Other	3,617	20,000	20,000
Total	**19,390**	**60,000**	**60,000**
Golf Course			
Salaries	395,648	432,021	486,283
Maintenance & Repair	52,653	59,700	61,837
Commodities	191,171	188,500	189,500
Other Charges	37,748	38,030	38,530
Contractual Services & Other	56,167	80,350	80,850
Capital Outlay	60,513		
Total	**793,900**	**798,601**	**857,000**
Page 1 - Total	**13,736,873**	**15,235,508**	**16,178,142**

City of Emporia 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Park			
Salaries	996,318	1,107,680	1,216,078
Maintenance & Repair	50,114	91,100	94,100
Commodities	156,305	227,000	233,700
Other Charges	44,004	70,100	71,350
Contractual Services & Other	220,915	253,150	269,250
Capital Outlay			20,000
Total	**1,467,656**	**1,749,030**	**1,904,478**
Civic Building			
Salaries	409,029	503,465	502,417
Maintenance & Repair	104,256	205,080	205,080
Commodities	41,298	98,700	99,700
Other Charges	10,866	10,350	10,350
Contractual Services & Other	298,792	252,750	252,750
Capital Outlay	10,846		
Total	**875,087**	**1,070,345**	**1,070,297**
Shop Maintenance			
Salaries	174,962	180,326	188,471
Maintenance & Repair	6,562	5,800	5,800
Commodities	12,509	11,750	13,750
Other Charges	(125,169)	(91,250)	(90,750)
Contractual Services & Other	2,577	6,800	6,800
Capital Outlay		8,000	12,000
Total	**71,441**	**121,426**	**136,071**
Street Lighting			
Contractual Services & Other	303,303	370,000	377,400
Total	**303,303**	**370,000**	**377,400**
Misc Appropriation			
Maintenance & Repair	10,012	15,500	15,500
Commodities	150	2,000	2,000
Other Charges	50,000	56,250	75,000
Contractual Services & Other	20,130	20,500	20,500
Total	**80,292**	**94,250**	**113,000**
Airport			
Salaries	192,927	195,802	215,752
Maintenance & Repair	115,155	43,500	67,500
Commodities	272,861	346,000	479,250
Other Charges	27,843	32,710	34,210
Contractual Services & Other	37,285	43,580	48,000
Capital Outlay	2,200		
Total	**648,271**	**661,592**	**844,712**
Parking Facilities			
Maintenance & Repair		500	500
Other Charges	16	100	100
Contractual Services & Other	10,206	25,000	25,200
Total	**10,222**	**25,600**	**25,800**
Transfers			
To Project Fund	1,231,143		
To Housing Grant	40,000	40,000	40,000
To Multi Year Fund	2,822,749	3,000,000	3,060,000
To Industrial Development Fund	925,000	925,000	925,000
To Equipment Reserve Fund		260,000	264,500
To Internal Service Fund	500,000		
Total	**5,518,892**	**4,225,000**	**4,289,500**
Salaries Contingencies			
Salaries	0	(259,439)	(280,252)
Total	**0**	**(259,439)**	**(280,252)**
Page 2 -Total	8,975,164	8,057,804	8,481,006
Page 1 -Total	**13,736,873**	**15,235,508**	**16,178,142**
Grand Total	**22,712,037**	**23,293,312**	**24,659,148**

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

City of Emporia 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	883,338	1,340,017	1,859,421
Receipts:			
Ad Valorem Tax	1,666,109	1,787,969	xxxxxxxxxxxxxxxxx
Delinquent Tax	30,394	40,000	40,000
Motor Vehicle Tax	207,641	189,806	189,263
Recreational Vehicle Tax		2,078	2,149
16/20M Vehicle Tax			958
Commercial Vehicle Tax			7,197
Watercraft Tax			487
Special Assessments	115,984	79,440	78,252
Rec Center Payments	99,270	98,660	97,550
Interest on Idle Funds	949	951	951
Transfer from Project Accounts			0
Neighborhood Revitalization Rebate	-20,142	-20,000	-20,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,100,205**	**2,178,904**	**396,807**
Resources Available:	**2,983,543**	**3,518,921**	**2,256,228**
Expenditures:			
Principal	1,410,000	1,455,000	1,891,000
Interest	233,526	204,500	154,050
Excess Carryover			2,167,553
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,643,526**	**1,659,500**	**4,212,603**
Unencumbered Cash Balance Dec 31	1,340,017	1,859,421	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,887,793	3,505,820	4,212,603
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,212,603
		Tax Required	1,957,078
	Delinquent Comp Rate:	3.0%	58,712
		Amount of 2022 Ad Valorem Tax	2,015,790

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	832,333	903,802	xxxxxxxxxxxxxxxxx
Delinquent Tax	14,757	17,000	15,000
Motor Vehicle Tax	99,565	94,818	94,526
Recreational Vehicle Tax	1,142	1,038	1,073
16/20M Vehicle Tax			478
Commercial Vehicle Tax			3,595
Watercraft Tax			243
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(10,017)	-9,500	-9,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**937,780**	**1,007,158**	**105,415**
Resources Available:	**937,780**	**1,007,158**	**105,415**
Expenditures:			
Appropriation	937,780	1,007,158	1,083,054
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**937,780**	**1,007,158**	**1,083,054**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	945,788	994,348	1,083,054
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,083,054
		Tax Required	977,639
	Delinquent Comp Rate:	3.0%	29,329
		Amount of 2022 Ad Valorem Tax	1,006,968

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,769	19,923	19,883
Receipts:			
Ad Valorem Tax	999	1,000	xxxxxxxxxxxxxxxx
Delinquent Tax	19	21	21
Motor Vehicle Tax	139	115	106
Recreational Vehicle Tax			1
16/20M Vehicle Tax			1
Commercial Vehicle Tax			4
Watercraft Tax			0
Audit Adjustment			
Interest on Idle Funds	9	25	25
Neighborhood Revitalization Rebate	-12	-16	-16
Miscellaneous	0		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,154**	**1,145**	**142**
Resources Available:	**19,923**	**21,068**	**20,025**
Expenditures:			
Travel		1,185	1,185
Contractual Services			
Special Project			19,837
Cash Forward (2023 column)			
Miscellaneous			0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**1,185**	**21,022**
Unencumbered Cash Balance Dec 31	19,923	19,883	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	19,217	21,030	21,022
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,022
		Tax Required	1,000
	Delinquent Comp Rate:	3.0%	30
		Amount of 2022 Ad Valorem Tax	1,030

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	546,751	517,459	345,323
Receipts:			
State of Kansas Gas Tax	712,575	670,000	670,000
County Transfers Gas	85,230	74,826	74,826
Damages	9,118	15,000	5,000
Sale of Salvage	294	33	
Interest on Idle Funds	341	500	500
Miscellaneous	8,072		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**815,630**	**760,359**	**750,326**
Resources Available:	**1,362,381**	**1,277,818**	**1,095,649**
Expenditures:			
Salaries	582,953	563,805	584,449
Maintenance & Repair	62,742	93,240	89,240
Commodities	98,946	143,450	145,450
Other Charges	38,711	45,600	47,100
Contractual Services & Other	52,375	86,400	82,700
Transfer to Project Fund	15,403		
Special Projects			146,710
Audit Adjustments	-6,208		
Outstanding PO's			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**844,922**	**932,495**	**1,095,649**
Unencumbered Cash Balance Dec 31	517,459	345,323	0
2021/2022/2023 Budget Authority Amoun	1,131,810	1,203,773	1,095,649

0

Adopted Budget

Convention & Tourism	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	514,737	649,122	787,752
Receipts:			
Transient Guest Tax	634,077	700,000	700,000
Fence Rental	8,128	6,000	6,000
Interest on Idle Funds	300	750	750
Miscellaneous	16,875	50,630	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**659,380**	**757,380**	**706,750**
Resources Available:	**1,174,117**	**1,406,502**	**1,494,502**
Expenditures:			
CVB Appropriation	273,750	365,000	385,000
City Event Expenses	30,000	30,000	30,000
Trfs to Project fund	50,000	50,000	50,000
Outside Agency Appropriations	145,625	173,750	207,500
Special Projects			822,002
Outstanding PO's	12,870		
Cash Forward (2023 column)			
Miscellaneous	12,750		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**524,995**	**618,750**	**1,494,502**
Unencumbered Cash Balance Dec 31	649,122	787,752	0
2021/2022/2023 Budget Authority Amoun	957,429	1,233,262	1,494,502

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Industrial Development Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	442,852	247,078	447,328
Receipts:			
Trf from General-Sales Tax	925,000	925,000	925,000
Money held for land purchase	1,000,000		
Interest on Idle Funds	231	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,925,231**	**925,250**	**925,250**
Resources Available:	**2,368,083**	**1,172,328**	**1,372,578**
Expenditures:			
RDA Appropriation	350,000	350,000	350,000
Emporia Enterprises	25,000	25,000	35,000
Trf to Water Fund	350,000	350,000	350,000
Land Purchase for Industry	200,000		
Special Projects			637,578
Land Purchase	1,000,000		
REG Demolition	195,906		
Cash Forward (2023 column)			
Miscellaneous	99		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,121,005**	**725,000**	**1,372,578**
Unencumbered Cash Balance Dec 31	247,078	447,328	0
2021/2022/2023 Budget Authority Amount	2,175,099	1,178,352	1,372,578

Adopted Budget

Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	73,442	89,340	82,665
Receipts:			
Private Club Liquor Tax	86,358	90,000	90,000
Interest on Idle Funds	40	75	75
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,398**	**90,075**	**90,075**
Resources Available:	**159,840**	**179,415**	**172,740**
Expenditures:			
Appropriations	70,500	96,750	97,200
Special Projects			75,540
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,500**	**96,750**	**172,740**
Unencumbered Cash Balance Dec 31	89,340	82,665	0
2021/2022/2023 Budget Authority Amount	159,755	157,992	172,740

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	122,194	128,116	168,978
Receipts:			
Private Club Liquor Tax	86,358	90,000	90,000
Interest on Idle Funds	77	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,435**	**90,150**	**90,150**
Resources Available:	**208,629**	**218,266**	**259,128**
Expenditures:			
Capital Outlay	60,513	24,288	70,000
Municipal Band Allocation		10,000	15,000
Commodities	20,000	15,000	
Special Projects			174,128
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,513**	**49,288**	**259,128**
Unencumbered Cash Balance Dec 31	128,116	168,978	0
2021/2022/2023 Budget Authority Amount	144,687	212,274	259,128

Adopted Budget

Drug Forfeiture	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	68,302	46,036	34,819
Receipts:			
Receipts from Drug Forfeitures	4,115	50,584	5,000
Interest on Idle Funds	41	80	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,156**	**50,664**	**5,050**
Resources Available:	**72,458**	**96,700**	**39,869**
Expenditures:			
Capital Outlay	23,265		
Commodities	2,812	46,527	5,000
Communications	345		
Maintenance & Repair		11,895	
Contractual		3,459	
Special Projects			34,869
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,422**	**61,881**	**39,869**
Unencumbered Cash Balance Dec 31	46,036	34,819	0
2021/2022/2023 Budget Authority Amount	49,716	77,352	39,869

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,620,859	3,246,907	2,860,169
Receipts:			
Sale of Water	7,009,923	6,593,612	6,593,612
Service Charge and Penalties	204,236	195,000	195,000
Reimbursed Expense	11,018	2,000	2,000
Sale of Salvage	-331		
Sale of Bonds			
Non Operating Revenue	0	1,271,594	
Trf from Industrial Development Sales Tax			
Interest on Idle Funds	2,176	6,000	6,000
Trf from Industrial Fund	350,000	350,000	350,000
	0		
Miscellaneous	2,701	7,470	2,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,579,723**	**8,425,676**	**7,148,712**
Resources Available:	**10,200,582**	**11,672,583**	**10,008,881**
Expenditures:			
Salaries	967,937	1,018,133	1,088,120
Maintenance & Repair	832,844	765,050	765,050
Commodities	1,176,555	1,133,100	1,234,350
Other Charges	179,576	244,320	246,320
Capital Outlay	107,207	550,000	630,000
Debt Payment	1,490,051	1,474,889	2,060,289
Contractual Services & Other	1,626,679	1,809,428	1,826,128
Special Project			1,000,000
Transfer to Project Fund	42,690	1,275,394	0
Transfer to Equipment Reserve Fund		15,000	45,000
Utilities	530,136	527,100	578,600
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,953,675**	**8,812,414**	**9,473,857**
Unencumbered Cash Balance Dec 31	3,246,907	2,860,169	535,024
2021/2022/2023 Budget Authority Amount	7,315,389	9,935,084	9,473,857

Adopted Budget

Waste Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,606,764	2,351,303	2,233,814
Receipts:			
Sales/Charges	5,604,381	5,900,000	5,900,000
Extra Strength Surcharge	123,584	112,500	111,900
New Taps	1,300	1,000	1,000
Sales of Bonds			
Interest on Idle Funds	1,708	3,000	3,000
Trf to Projects	349,769		
Miscellaneous	-2,181	10,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,078,561**	**6,026,500**	**6,016,900**
Resources Available:	**8,685,325**	**8,377,803**	**8,250,714**
Expenditures:			
Salaries	841,257	979,776	1,086,353
Maintenance & Repair	222,752	349,750	385,250
Commodities	214,444	286,750	259,250
Other Charges	153,916	181,850	185,850
Capital Outlay	56,245	230,000	493,000
Debt Payment	2,562,638	2,703,813	2,881,585
Contractual Services & Other	912,464	875,550	877,650
Special Project			1,000,000
Transfer to Project Fund	617,004		
Transfer to Equipment Reserve Fund		15,000	
Utilities	549,126	521,500	522,500
Cash Forward (2023 column)			
Miscellaneous	204,176		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,334,022**	**6,143,989**	**7,691,438**
Unencumbered Cash Balance Dec 31	2,351,303	2,233,814	559,276
2021/2022/2023 Budget Authority Amount	6,657,401	7,307,967	7,691,438

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,573,195	4,002,113	3,479,731
Receipts:			
Refuse Collection Fees	2,964,876	2,964,876	2,964,876
Resale of Recyclables	181,252	175,000	175,000
Box Container Fees	1,936,847	1,920,000	1,920,000
Landfill Fees	537,818	508,000	508,000
Insurance Proceeds	58,510		
Interest on Idle Funds	2,276	4,200	4,200
Miscellaneous	18999	4868	4800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,700,578**	**5,576,944**	**5,576,876**
Resources Available:	**9,273,773**	**9,579,057**	**9,056,607**
Expenditures:			
Salaries	1,856,088	1,962,786	2,068,914
Maintenance & Repair	286,358	276,500	300,000
Commodities	274,739	388,400	482,900
Other Charges	133,708	177,730	183,930
Capital Outlay	481,908	604,250	685,000
Contractual Services	2,336,475	2,585,360	2,633,460
Utilities and Travel	43,548	60,300	63,300
Transfer to Equipment Reserve Fund		44,000	
Changes in Libilities	-141,164		
Special Projects			2,000,000
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,271,660**	**6,099,326**	**8,417,504**
Unencumbered Cash Balance Dec 31	4,002,113	3,479,731	639,103
2021/2022/2023 Budget Authority Amount	6,402,137	7,959,998	8,417,504

Adopted Budget

Multi-Year	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,886,492	3,304,127	253,463
Receipts:			
Transfer from General-Sales Tax	2,822,749	3,000,000	3,060,000
Tax Credits			
CCLIP	0		
Transfer From Project fund	130,415		
Interest on Idle Funds	1,815	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,954,979**	**3,005,000**	**3,065,000**
Resources Available:	**5,841,471**	**6,309,127**	**3,318,463**
Expenditures:			
Projects	243,535	5,805,665	3,268,463
Transfer to Project Fund	500,000		
Transfer to Land Bank	0	50,000	50,000
Transfer to Storm Water		200,000	
Maintenance & Repair	156,898		
Capital Outlay	664,038		
Other Contractual Service	972,873		0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,537,344**	**6,055,665**	**3,318,463**
Unencumbered Cash Balance Dec 31	3,304,127	253,463	0
2021/2022/2023 Budget Authority Amount	5,143,590	3,639,738	3,318,463

See Tab C

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	334,000
Receipts:			
Transfer from General		260,000	264,500
Transfer from Water		15,000	45,000
Transfer from Wastewater		15,000	
Transfer from Solid Waste		44,000	
Sale of assets		0	107,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**334,000**	**417,000**
Resources Available:	**0**	**334,000**	**751,000**
Expenditures:			
Lease payments		0	317,529
Extra payments			433,471
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**751,000**
Unencumbered Cash Balance Dec 31	0	334,000	0
2021/2022/2023 Budget Authority Amount	0	0	751,000

Adopted Budget

Storm Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	200,000
Receipts:			
Storm Water Fee			441,696
Transfer From Multi Year		200,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**200,000**	**541,696**
Resources Available:	**0**	**200,000**	**741,696**
Expenditures:			
Projects			741,696
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**741,696**
Unencumbered Cash Balance Dec 31	0	200,000	0
2021/2022/2023 Budget Authority Amount	0	0	741,696

CPA Summary

City of Emporia 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land Bank**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,410	16,889	67,574
Receipts:			
Transfer from Multi Year Fund		50,000	50,000
Sale of Property	17,666	9,830	
Interest on Idle Funds	8	18	20
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,674**	**59,848**	**50,020**
Resources Available:	**27,084**	**76,737**	**117,594**
Expenditures:			
Communication	24	38	1,000
Contractual Services	10,171	9,125	52,500
Property Purchase			20,000
Contractual Services			43,594
Cash Forward (2023 column)			
Miscellaneous		0	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,195**	**9,163**	**117,594**
Unencumbered Cash Balance Dec 31	16,889	67,574	0
2021/2022/2023 Budget Authority Amount	0	0	117,594
	See Tab A	**See Tab C**	

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Trust & Agency Fund		**Internal Service Fund**		**911 Fund**		**Housing Grants**		**Police Grants**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,235	Cash Balance Jan 1	2,768,101	Cash Balance Jan 1	4,228	Cash Balance Jan 1	-407,907	Cash Balance Jan 1	7,602	2,376,259
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	18	Interest	12,018	Interest	2	Grant Money	208,407	Interest		
		Trf from General	500,000			Trf from General	40,000	Contributions	317	
		Premiums	2,345,140			Sale of Houses	346,280	Grant	8,675	
		Misc	414,256			Trf from Project	37,968			
		Reinsurance	55,048							
		Contributions								
Total Receipts	18	Total Receipts	3,326,462	Total Receipts	2	Total Receipts	632,654	Total Receipts	8,992	3,968,127
Resources Available:	4,253	Resources Available:	6,094,563	Resources Available:	4,230	Resources Available:	224,747	Resources Available:	16,594	6,344,386
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc	0	Other Contractual				Other Charges	4,813	Personnel Services	1,566	
						Utilities	365	Commodities	5,544	
						Other Contractual	289,377	Misc	395	
						Misc	110	Other Contractual	81	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	294,665	Total Expenditures	7,585	302,251
Cash Balance Dec 31	4,253	Cash Balance Dec 31	6,094,563	Cash Balance Dec 31	4,230	Cash Balance Dec 31	-69,918	Cash Balance Dec 31	9,008	**6,042,136** **
							See Tab B			**6,042,136** **

**Note: These two block figures should agree.

CPA Summary

City of Emporia

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lake Kahola		**Project Funds**		**ARPA Funds**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21	Cash Balance Jan 1	4,446,323	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		4,446,344
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest		Interest	3,957	Interest	517					
		Contributions	131,002	Grant	1,876,940					
		Misc	329,685							
		Sale of Bonds								
		Grant Money	1,161,843							
		State Loan	386,190							
		Trf from Convention	50,000							
		Trf from Special Street	15,403							
		Trf from General	1,731,143							
		Trf from Water	42,690							
		Trf from Multi Year	500,000							
		Trf from Waste Water	617,004							
Total Receipts	0	Total Receipts	4,968,917	Total Receipts	1,877,457	Total Receipts	0	Total Receipts	0	6,846,374
Resources Available:	21	Resources Available:	9,415,240	Resources Available:	1,877,457	Resources Available:	0	Resources Available:	0	11,292,718
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Maintenance & Repair	60,643	Employee Bonus	241,000					
		Debt Pmt								
		Commodities	22,693							
		Other Charges	191,181							
		Capital Outlay	5,249,310							
		Trf to Multi Year	130,415							
		Trf to Housing Grant	37,968							
		Trf to General	27,597							
		Communications	1,927							
		Other Contractual	5,478,930							
Total Expenditures	0	Total Expenditures	11,200,663	Total Expenditures	241,000	Total Expenditures	0	Total Expenditures	0	11,441,663
Cash Balance Dec 31	21	Cash Balance Dec 31	-1,785,423	Cash Balance Dec 31	1,636,457	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-148,945 **
			See Tab B							-148,945 **

**Note: These two block figures should agree.

CPA Summary

REC'D LYON CO CLERK
SEP 14 2022 PM3:48

Resolution No. 3677

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 39.57 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 7, 2022 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 39.57 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 7th day of September 2022.

CITY OF EMPORIA, LYON COUNTY, KANSAS SEAL 1870

ATTEST:

Kerry Sull, City Clerk

Becky Smith, Mayor

EMPORIA
City of Emporia

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 7, 2022
Resolution Number 3677

Commissioner Harter made a motion to approve Resolution Number 3677, a resolution to levy a property tax exceeding the revenue neutral rate. Commissioner Giefer seconded the motion. The vote follows:

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

Certified:

Kerry Sull, City Clerk

(SEAL)

CITY OF EMPORIA, LYON COUNTY, KANSAS
SEAL
1870

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **The Emporia Gazette** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 342-4800**.

Notice ID: 2Tl6WSTrCQtzUZjpkgVG | **Proof Updated: Aug. 24, 2022 at 11:56am CDT**
Notice Name: Budget & RNR hearing notice

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Janet Harrouff jharrouff@emporia-kansas.gov	The Emporia Gazette

Columns Wide: 2

Ad Class: Legals

08/27/2022: Display Ad Notice	79.97

Subtotal	$79.97
Tax %	0.00
Processing Fee	$8.00
Total	**$87.97**

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Emporia
will meet on September 7, 2022 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 522 Mechanic and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	22,712,037	5,129,239.00	23,293,312	27.817	29,131,522	6,047,132	29.999
Debt Service	1,643,526	1,841,603.00	1,659,500	9.988	4,212,603	2,015,790	10.000
Library	937,780	919,782.00	1,007,158	4.989	1,083,054	1,006,968	4.996
Industrial		1,030.00	1,185	0.006	21,022	1,030	0.005
Special Highway	844,922		932,495		1,095,649		
Convention & Tourism	524,995		618,750		1,494,502		
Industrial Development Sale	2,121,005		725,000		1,372,578		
Special Alcohol	70,500		96,750		172,740		
Special Park	80,512		49,288		259,129		
Drug Forfeiture	26,422		61,881		39,869		
Water	6,965,686		8,588,914		9,630,381		
Waste Water	6,334,022		6,143,989		8,242,114		
Solid Waste	5,271,660		6,099,326		9,056,607		
Multi-Year	2,537,344		5,953,251		3,412,876		
Equipment Reserve Fund					751,000		
Storm Water					641,696		
Land Bank					117,594		
Non-Budgeted Funds-A	302,251						
Non-Budgeted Funds-B	11,441,663						
Totals	61,814,124	7,891,659.000	55,230,799	42.800	70,734,935	9,070,920	45.000
						*Revenue Neutral Rate***	*39.570*
Less: Transfers	0		0		0		
Net Expenditure	61,814,124		55,230,799		70,734,935		
Total Tax Levied	7,891,659		7,891,659		xxxxxxxxxxxxx		
Assessed Valuation	0		186,351,225		201,574,863		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	19,910,000		21,395,000		18,050,000		
Revenue Bonds	0		0		0		
Other	40,989,403		36,167,895		27,843,208		
Lease Purchase Principal	0		0		0		
Total	60,899,403		57,562,895		45,893,208		

*Tax rates are expressed in mills

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

Janet L Harrouff
City Official Title: Director of Administrative Services

The Emporia Gazette
517 Merchant St.
(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:
27 Aug 2022

Notice ID: 2TI6WSTrCQtzUZjpkgVG
Notice Name: Budget & RNR hearing notice

PUBLICATION FEE: $87.97

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.4-10-2023

Signed or attested before me on this
29th day of August, A.D. 2022.

Lisa M. Stueve
Notary Public

See Proof on Next Page

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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City of Emporia

will meet on September 7, 2022 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.

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						*Revenue Neutral Rate***	39.570
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Lease Purchase Principal	0		0		0		
Total	60,899,403		57,562,895		45,893,208		

*Tax rates are expressed in mills

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

Janet L. Herrouff
City Official Title: Director of Administrative Services

Resolution No. 3675

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 39.57 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 7, 2022, 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 45.00 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 20th day of July 2022 and **SIGNED** by the Mayor.

Becky Smith

Mayor

Attested:

CITY OF EMPORIA, LYON COUNTY, KANSAS SEAL 1870

Kelly Sell

City Clerk