# COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF EMPORIA**

**General:**

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

**Transfers:**

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

**Notice of Budget Hearing:**

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

**Fund Sheets:**

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
City

# CERTIFICATE

2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

RECEIVED
SEP 19 2025
BY:

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 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 | | 6 | | | | |
| **Fund** | **K.S.A.** | | | | | |
| General | 12-101a | 7 | 33,604,112 | 8,058,446 | 32.115 | 7,877,380 |
| Debt Service | 10-113 | 8 | 8,090,892 | 2,231,241 | 8.892 | 2,181,088 |
| Library | 12-1220 | 8 | 1,319,962 | 1,254,759 | 5.00 | 1,226,433 |
| Industrial | | 9 | | | | |
| | | 9 | | | | |
| Special Highway | | 10 | 1,420,027 | | | |
| TGT | | 10 | 1,424,241 | | | |
| Economic Sales Tax | | 11 | 2,079,192 | | | |
| Special Alcohol | | 11 | 225,103 | | | |
| Special Park | | 12 | 179,737 | | | |
| Drug Forfeiture | | 12 | 74,740 | | | |
| Water | | 13 | 12,525,414 | | | |
| Wastewater | | 13 | 9,646,234 | | | |
| Solid Waste | | 14 | 7,487,439 | | | |
| Multi Year | | 14 | 4,346,023 | | | |
| Storm Water | | 15 | 6,164,446 | | | |
| | | 15 | | | | |
| Non-Budgeted Funds-A | | 16 | | | | |
| Non-Budgeted Funds-B | | 17 | | | | |
| Non-Budgeted Funds-C | | 18 | | | | |
| **Totals** | | xxxxx | 88,587,562 | 11,544,446 | 46.007 | |
| Budget Hearing Notice | | | Lyon-251,041,317 | | County Clerk's Use Only | |
| Combined Rate and Budget Hearing Notice | | | TIF(-) 5,754,682 | | 245,286,635 | |
| RNR Hearing Notice | | | 245,286,635 | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed Valuation | |

| | |
|---|---|
| Revenue Neutral Rate | 43.347 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

Attest: Sept. 19, 2025

Amie L Jones
County Clerk

Becky Smith
Governing Body

**CPA Summary**

City of Emporia 2026

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

| Budgeted Fund for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 7,336,138 | 578,634 | 7,530 | 2,522 | 26,321 | 2,373 |
| Debt Service | 2,122,944 | 167,422 | 2,179 | 730 | 7,616 | 687 |
| Library | 1,179,414 | 93,012 | 1,210 | 406 | 4,231 | 382 |
| Industrial | 1,030 | 0 | 0 | 0 | 0 | 0 |
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| | | | | | | |
| TOTAL | 10,639,526 | 839,068 | 10,919 | 3,658 | 38,168 | 3,442 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 839,068 | | | | |
| County Treas Recreational Vehicle Estimate | | 10,919 | | | |
| County Treas 16/20M Vehicle Estimate | | | 3,658 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 38,168 | |
| County Treas Watercraft Tax Estimate | | | | | 3,442 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.07886 | | | | |
| Recreational Vehicle Factor | | 0.00103 | | | |
| 16/20M Vehicle Factor | | | 0.00034 | | |
| Commercial Vehicle Factor | | | | 0.00359 | |
| Watercraft Factor | | | | | 0.00032 |

City of Emporia 2026

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Economic Sales Tax | 925,000 | 925,000 | 925,000 | KSA 12-197 |
| General | Multi Year | 3,316,346 | 3,400,000 | 3,550,000 | KSA 12-1, 118 |
| General | Housing Grant | 40,000 | | | KSA 12-1, 118 |
| General | Equipment Reserve | | 706,558 | 706,558 | KSA 12-1, 117 |
| General | Special Street | | | 376,389 | KSA 12-1, 118 |
| Multi Year | General Fund | 100,000 | | | KSA 12-1, 118 |
| Project Fund | General Fund | 24,861 | | | KSA 12-1, 118 |
| Multi Year | Special Street | 102,420 | 200,000 | 200,000 | KS.A. 12-1, 119 |
| Multi Year | Storm Water | 100,000 | 150,000 | 150,000 | KSA 12-1, 118 |
| Convention & Tourism | Project Fund | 50,000 | 50,000 | 50,000 | KSA 12-1, 118 |
| Convention & Tourism | General Fund | 100,000 | 100,000 | 100,000 | KSA 12-1, 118 |
| Industrial | Economic Sales Tax | | 27,900 | | KSA 12-1, 118 |
| Economic Sales Tax | Bond & Interest | 85,963 | 85,963 | 85,963 | KSA 12-1, 118 |
| Economic Sales Tax | Water Fund | 350,000 | 350,000 | 350,000 | KSA 12-1, 118 |
| Water | Project Fund | 5,240,370 | | | KSA 12-1, 118 |
| Wastewater | Project Fund | 135,920 | | | KSA 12-1, 118 |
| Special Street | Equipment Reserve | | 34,000 | 34,000 | K.S.A. 12-1,117 |
| | | | | | |
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| | **Totals** | 10,570,880 | 6,029,421 | 6,527,910 | |
| | **Adjustments** | | | | |
| | **Adjusted Totals** | 10,570,880 | 6,029,421 | 6,527,910 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

2026

City of Emporia

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| 2015 Internal Improvements | 7/30/2015 | 9/1/2023 | 2.38 | 2,000,000 | 230,000 | 3/1 9/1 | 9/1 | 6,900 | 230,000 | | |
| 2016 Refinancing | 11/1/2016 | 9/1/2029 | 3.00 | 1,315,000 | 80,000 | 3/1 9/1 | 9/1 | 2,400 | 15,000 | 1,950 | 15,000 |
| 2018 Internal Improvements | 6/26/2018 | 9/1/2028 | 2.81 | 1,000,000 | 210,000 | 3/1 9/1 | 9/1 | 6,800 | 50,000 | 4,800 | 50,000 |
| 2020 Internal Improvements | 10/20/2020 | 9/1/2035 | 1.77 | 2,870,000 | 2,240,000 | 3/1 9/1 | 9/1 | 67,200 | 175,000 | 61,950 | 180,000 |
| 2022 Internal Improvements | 10/22/2022 | 9/1/2037 | 3.36 | 3,540,000 | 2,795,000 | 3/1 9/1 | 9/1 | 111,800 | 385,000 | 96,400 | 400,000 |
| 2025 PBC Improvements | 3/6/2025 | 9/1/2044 | 4.55 | 12,210,000 | 0 | 3/1 9/1 | 9/1 | | | 825,616 | |
| 2015 Water Improvements | 7/30/2015 | 9/1/2030 | 2.38 | 3,775,000 | 1,745,000 | 3/1 9/1 | 9/1 | 62,138 | 270,000 | 54,038 | 275,000 |
| 2016 Water Improvements | 11/1/2016 | 9/1/2026 | 3.00 | 2,220,000 | 505,000 | 3/1 9/1 | 9/1 | 15,150 | 250,000 | 7,650 | 255,000 |
| 2018 Water Improvements | 6/26/2018 | 9/1/2028 | 2.81 | 5,360,000 | 3,200,000 | 3/1 9/1 | 9/1 | 105,200 | 410,000 | 88,800 | 435,000 |
| 2020 Refinancaing | 10/20/2020 | 9/1/2035 | 1.77 | 835,000 | 470,000 | 3/1 9/1 | 9/1 | 14,100 | 90,000 | 11,400 | 95,000 |
| 2020 Internal Improvements | 10/20/2020 | 9/1/2035 | 1.77 | 730,000 | 570,000 | 3/1 9/1 | 9/1 | 17,100 | 45,000 | 15,750 | 45,000 |
| 2022 Internal Improvements | 10/11/2022 | 9/1/2037 | 3.36 | 1,510,000 | 1,255,000 | 3/1 9/1 | 9/1 | 52,000 | 110,000 | 47,600 | 115,000 |
| 2023 Internal Improvements | 11/29/2023 | 9/1/2043 | 3.99 | 3,185,000 | 2,975,000 | 3/1 9/1 | 9/1 | 141,344 | 195,000 | 131,594 | 200,000 |
| 2018 Sewer Improvements | 6/26/2018 | 9/1/2028 | 2.81 | 830,000 | 555,000 | 3/1 9/1 | 9/1 | 18,350 | 55,000 | 16,150 | 55,000 |
| 2022 Internal Improvements | 10/11/2022 | 9/1/2037 | 3.36 | 1,855,000 | 1,575,000 | 3/1 9/1 | 9/1 | 61,200 | 165,000 | 54,600 | 170,000 |
| 2023 Internal Improvements | 11/29/2023 | 9/1/2043 | 3.99 | 6,320,000 | 6,110,000 | 3/1 9/1 | 9/1 | 271,156 | 195,000 | 261,406 | 200,000 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **24,515,000** | | | **952,838** | **2,640,000** | **1,679,704** | **2,490,000** |
| 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 | 465,009 | 1,529,526 | 435,192 | 1,559,343 |
| 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 | | | 40,200 | 81,738 |
| 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 | | | 304,914 | 564,125 |
| | | | | | | | | | | | |
| **Total Other** | | | | | **44,150,121** | | | **465,009** | **1,529,526** | **780,306** | **2,205,206** |
| **Total Indebtedness** | | | | | **68,665,121** | | | **1,417,846** | **4,169,526** | **2,460,010** | **4,695,206** |

City of Emporia

2026

## 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 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | **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: 2026**

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 vear.

First test:

| | Current Year 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem | $1,145,062 | $1,254,759 |
| Delinquent Tax | $15,000 | $15,000 |
| Motor Vehicle Tax | $100,229 | $93,012 |
| Recreational Vehicle Tax | $1,156 | $1,210 |
| 16/20M Vehicle Tax | $0 | $406 |
| TOTAL TAXES | $1,261,447 | $1,364,387 |
| Difference in Total Taxes: | $102,940 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | ########## | ########## |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 5.113 | 5.000 |
| Difference in Levy Rate: | (0.113) | |
| 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 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,722,667 | 6,741,569 | 4,993,034 |
| Receipts: | | | |
| Ad Valorem Tax | 6,298,697 | 7,122,464 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 102,329 | 90,000 | 90,000 |
| Motor Vehicle Tax | 627,084 | 555,748 | 578,634 |
| Recreational Vehicle Tax | 6,318 | 6,806 | 7,530 |
| 16/20M Vehicle Tax | | | 2,522 |
| Commercial Vehicle Tax | | | 26,321 |
| Watercraft Tax | | | 2,373 |
| Gross Earning (Intangible) Tax | | | 0 |
| Local Sales Tax | 6,531,526 | 6,520,000 | 6,656,000 |
| County Wide Sales Tax | 3,343,839 | 3,542,000 | 3,542,000 |
| Franchise Tax | 2,838,093 | 2,929,000 | 2,957,500 |
| Local Alcoholic Liquor | 108,123 | 104,660 | 105,000 |
| One Time Specials | 6,286 | 4,000 | 4,000 |
| Intergovernmental Taxes | 444,354 | 410,043 | 424,683 |
| Licenses & Permits | 281,051 | 264,800 | 248,250 |
| Charges for Services | 2,630,347 | 2,553,655 | 2,426,220 |
| Fine & Fees | 524,869 | 563,250 | 540,000 |
| Use of Property | 152,662 | 179,679 | 161,996 |
| Administrative Fees | 2,642,340 | 2,736,000 | 2,736,000 |
| Operating Revenue | | | |
| Contributions | 28,170 | 700 | |
| Transfer from Project Fund | 24,861 | | |
| Transfer from Multi Year Fund | 100,000 | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | -52,974 | | |
| Interest on Idle Funds | 861,055 | 350,000 | 300,000 |
| Neighborhood Revitalization Rebate | -19,467 | -65,700 | -65,700 |
| Miscellaneous | 184,964 | 79,600 | 44,100 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **27,664,528** | **27,946,705** | **20,787,429** |
| **Resources Available:** | **34,387,195** | **34,688,274** | **25,780,463** |



City of Emporia

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 34,387,195 | 34,688,274 | 25,780,463 |
| Expenditures: | | | |
| Administration | 2,479,606 | 2,622,362 | 2,923,509 |
| Police | 5,765,412 | 5,904,417 | 6,143,065 |
| Fire | 7,009,529 | 7,656,559 | 8,163,120 |

| | | | |
|---|---|---|---|
| Court | 497,452 | 644,577 | 666,975 |
| Engineering | 595,363 | 708,533 | 774,954 |
| Street Maintenance | 26,775 | 73,000 | 163,000 |
| Golf Course | 1,079,450 | 1,089,562 | 1,136,174 |
| Park | 2,374,513 | 2,462,565 | 2,703,358 |
| Civic | 1,086,181 | 1,189,691 | 1,231,433 |
| Building & Neighborhood Development | 828,124 | 933,447 | 986,387 |
| Shop Maintenance | -17,261 | 69,929 | 85,356 |
| Street Lighting | 317,412 | 322,176 | 322,176 |
| Misc Appropriation | 83,428 | 88,000 | 88,000 |
| Airport | 765,899 | 883,264 | 973,035 |
| Parking Facilities | 9,739 | 15,600 | 15,605 |
| Transfers | 4,241,346 | 5,031,558 | 5,557,947 |
| Subtotal detail (Should agree with detail) | 27,142,967 | 29,695,240 | 31,934,094 |
| Excess Carryover | | | 1,670,018 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | 502,659 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **27,645,626** | **29,695,240** | **33,604,112** |
| Unencumbered Cash Balance Dec 31 | 6,741,569 | 4,993,034 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 32,464,987 | 33,479,986 | 33,604,112 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 33,604,112 |
| | | Tax Required | 7,823,734 |
| | Delinquent Comp Rate: | 3.0% | 234,712 |
| | | Amount of 2025 Ad Valorem Tax | 8,058,446 |

| **CPA Summary** |
|---|
| |

City of Emporia 2026

| Adopted Budget **General Fund - Detail Page 1** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Salaries | 1,788,105 | 1,861,509 | 1,946,454 |
| Maintenance & Repair | 138,772 | 35,100 | 98,950 |
| Commodities | 102,137 | 175,850 | 224,800 |
| Other Charges | 300,559 | 374,303 | 393,760 |
| Contractual Services & Other | 150,033 | 175,600 | 184,545 |
| Capital | | | 75,000 |
| Total | **2,479,606** | **2,622,362** | **2,923,509** |
| Police | | | |
| Salaries | 5,003,750 | 5,096,873 | 5,361,585 |
| Maintenance & Repair | 174,499 | 150,900 | 128,100 |
| Commodities | 214,849 | 236,450 | 236,450 |
| Other Charges | 143,158 | 113,384 | 120,120 |
| Contractual Services & Other | 229,156 | 266,810 | 266,810 |
| Capital Outlay | | 40,000 | 30,000 |
| Total | **5,765,412** | **5,904,417** | **6,143,065** |
| Fire | | | |
| Salaries | 5,926,381 | 6,202,504 | 6,530,590 |
| Maintenance & Repair | 165,050 | 224,900 | 225,000 |
| Commodities | 350,078 | 448,820 | 475,320 |
| Other Charges | 269,713 | 439,235 | 467,410 |
| Contractual Services & Other | 148,425 | 202,100 | 242,800 |
| Capital Outlay | 149,883 | 139,000 | 222,000 |
| Total | **7,009,529** | **7,656,559** | **8,163,120** |
| Court | | | |
| Salaries | 510,929 | 416,803 | 438,450 |
| Maintenance & Repair | 10,212 | | |
| Commodities | 3,340 | 7,000 | 7,100 |
| Other Charges | (131,878) | 88,974 | 89,625 |
| Contractual Services & Other | 104,849 | 131,800 | 131,800 |
| Capital Outlay | | | |
| Total | **497,452** | **644,577** | **666,975** |
| Engineering | | | |
| Salaries | 753,600 | 767,974 | 808,589 |
| Maintenance & Repair | 8,783 | 2,500 | 4,500 |
| Commodities | 7,273 | 9,600 | 14,075 |
| Other Charges | (209,035) | (106,591) | (94,010) |
| Contractual Services & Other | 34,741 | 35,050 | 41,800 |
| Total | **595,363** | **708,533** | **774,954** |
| Street Maintenance | | | |
| Commodities | 25,275 | 53,000 | 53,000 |
| Capital Outlay | | | 70,000 |
| Contractual Services & Other | 1,499 | 20,000 | 40,000 |
| Total | **26,775** | **73,000** | **163,000** |
| Golf Course | | | |
| Salaries | 595,094 | 639,144 | 671,856 |
| Maintenance & Repair | 97,239 | 81,158 | 73,458 |
| Commodities | 255,536 | 198,700 | 216,000 |
| Other Charges | 40,977 | 38,960 | 43,260 |
| Contractual Services & Other | 72,604 | 131,600 | 131,600 |
| Capital Outlay | 18,000 | | |
| Total | **1,079,450** | **1,089,562** | **1,136,174** |
| Park | | | |
| Salaries | 1,524,572 | 1,631,218 | 1,730,295 |
| Maintenance & Repair | 125,059 | 126,950 | 154,750 |
| Commodities | 247,646 | 276,550 | 296,050 |
| Other Charges | 74,368 | 99,147 | 137,513 |
| Contractual Services & Other | 346,541 | 313,700 | 340,750 |
| Capital Outlay | 56,326 | 15,000 | 44,000 |
| Total | **2,374,513** | **2,462,565** | **2,703,358** |
| Page 1 - Total | **19,828,099** | **21,161,575** | **22,674,155** |

City of Emporia 2026

| Adopted Budget **General Fund - Detail Page 2** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Civic | | | |
| Salaries | 620,525 | 582,346 | 614,228 |
| Maintenance & Repair | 115,213 | 197,800 | 199,150 |
| Commodities | 80,987 | 103,100 | 103,100 |
| Other Charges | 15,111 | 17,645 | 21,055 |
| Contractual Services & Other | 254,346 | 288,800 | 293,900 |
| Total | **1,086,181** | **1,189,691** | **1,231,433** |
| Building & Neighborhood Development | | | |
| Salaries | 702,634 | 729,014 | 769,237 |
| Maintenance & Repair | 39,930 | 1,500 | 4,000 |
| Commodities | 11,992 | 48,250 | 51,350 |
| Other Charges | 15,699 | 15,683 | 24,700 |
| Contractual Services & Other | 57,870 | 139,000 | 137,100 |
| Capital Outlay | | | |
| Total | **828,124** | **933,447** | **986,387** |
| Shop Maintenance | | | |
| Salaries | 212,496 | 231,304 | 244,466 |
| Maintenance & Repair | 8,893 | 5,000 | 5,000 |
| Commodities | 11,342 | 20,000 | 20,000 |
| Other Charges | (252,844) | (193,375) | (191,110) |
| Contractual Services & Other | 2,851 | 7,000 | 7,000 |
| Total | **(17,261)** | **69,929** | **85,356** |
| Street Lighting | | | |
| Contractual Services & Other | 317,412 | 322,176 | 322,176 |
| Total | **317,412** | **322,176** | **322,176** |
| Misc Appropriation | | | |
| Maintenance & Repair | 12,042 | 15,500 | 15,500 |
| Commodities | 1,093 | 2,000 | 2,000 |
| Other Charges | 50,000 | 50,000 | 50,000 |
| Contractual Services & Other | 20,294 | 20,500 | 20,500 |
| Total | **83,428** | **88,000** | **88,000** |
| Airport | | | |
| Salaries | 311,207 | 262,805 | 276,485 |
| Maintenance & Repair | 73,020 | 47,500 | 109,800 |
| Commodities | 319,752 | 479,650 | 479,350 |
| Other Charges | 37,644 | 42,309 | 51,900 |
| Contractual Services & Other | 24,277 | 51,000 | 55,500 |
| Total | **765,899** | **883,264** | **973,035** |
| Parking Facilities | | | |
| Maintenance & Repair | 0 | 500 | 500 |
| Other Charges | 16 | 100 | 105 |
| Contractual Services & Other | 9,723 | 15,000 | 15,000 |
| Total | **9,739** | **15,600** | **15,605** |
| Transfers | | | |
| To Project Fund | | | |
| To Housing Grant | | | |
| To Multi Year Fund | 3,316,346 | 3,400,000 | 3,550,000 |
| To Industrial Development Fund | 925,000 | 925,000 | 925,000 |
| To Equipment Reserve Fund | | 706,558 | 706,558 |
| To Special Street | | | 376,389 |
| Total | **4,241,346** | **5,031,558** | **5,557,947** |
| Salary Contingencies | | | |
| Salaries | | | |
| Total | **0** | **0** | **0** |
| | | | |
| Page 2 -Total | 7,314,869 | 8,533,665 | 9,259,939 |
| Page 1 -Total | **19,828,099** | **21,161,575** | **22,674,155** |
| Grand Total | **27,142,967** | **29,695,240** | **31,934,094** |

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

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,358,483 | 3,945,109 | 5,476,243 |
| Receipts: | | | |
| Ad Valorem Tax | 2,064,333 | 2,061,111 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 35,227 | 40,000 | 40,000 |
| Motor Vehicle Tax | 217,034 | 192,974 | 167,422 |
| Recreational Vehicle Tax | 2,363 | 2,363 | 2,179 |
| 16/20M Vehicle Tax | | | 730 |
| Commercial Vehicle Tax | | | 7,616 |
| Watercraft Tax | | | 687 |
| Special Assessments | 67,861 | 39,053 | 25,000 |
| Rec Center Payments | 51,360 | 49,440 | |
| Interest on Idle Funds | 189,025 | 130,000 | 130,000 |
| Transfer from Economic Sales tax | 85,963 | 85,963 | 85,963 |
| Ad Valorem Tax Reduction | (23,734) | -22,000 | -22,000 |
| RHID Mahtropolis | | 2,330 | 10,800 |
| Miscellaneous | 44 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,689,476** | **2,581,234** | **448,397** |
| **Resources Available:** | **5,047,959** | **6,526,343** | **5,924,640** |
| Expenditures: | | | |
| Principal | 875,000 | 855,000 | 1,195,000 |
| Interest | 227,850 | 195,100 | 990,716 |
| Excess Carryover | | | 5,905,176 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,102,850** | **1,050,100** | **8,090,892** |
| Unencumbered Cash Balance Dec 31 | 3,945,109 | 5,476,243 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 3,355,864 | 6,222,319 | 8,090,892 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,090,892 |
| | | Tax Required | 2,166,253 |
| | Delinquent Comp Rate: | 3.0% | 64,988 |
| | | Amount of 2025 Ad Valorem Tax | 2,231,241 |

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 78 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 1,086,316 | 1,145,062 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 17,805 | 15,000 | 15,000 |
| Motor Vehicle Tax | 109,107 | 100,229 | 93,012 |
| Recreational Vehicle Tax | 1,098 | 1,156 | 1,210 |
| 16/20M Vehicle Tax | | | 406 |
| Commercial Vehicle Tax | | | 4,231 |
| Watercraft Tax | | | 382 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (12,513) | -12,492 | -12,492 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,201,813** | **1,248,955** | **101,749** |
| **Resources Available:** | **1,201,813** | **1,249,033** | **101,749** |
| Expenditures: | | | |
| Appropriation | 1,201,735 | 1,249,033 | 1,319,962 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **1,201,735** | **1,249,033** | **1,319,962** |
| Unencumbered Cash Balance Dec 31 | 78 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 1,201,743 | 1,248,955 | 1,319,962 |
| | | Non-Appropriated Balance | |
| See Tab C | | Total Expenditure/Non-Appr Balance | 1,319,962 |
| | | Tax Required | 1,218,213 |
| | Delinquent Comp Rate: | 3.0% | 36,546 |
| | | Amount of 2025 Ad Valorem Tax | 1,254,759 |

| CPA Summary |
|---|
| |

City of Emporia 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Industrial | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 23,446 | 25,977 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 1,060 | 1,071 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 20 | 21 | |
| Motor Vehicle Tax | 128 | 91 | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| | | | |
| Interest on Idle Funds | 1,334 | 750 | 0 |
| Neighborhood Revitalization Rebate | -12 | -11 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Re | | | |
| **Total Receipts** | **2,531** | **1,923** | **0** |
| **Resources Available:** | **25,977** | **27,900** | **0** |
| Expenditures: | | | |
| Travel | | | |
| Contractual Services | | 0 | 0 |
| Transfer to Economic Sales tax | | 27,900 | 0 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **0** | **27,900** | **0** |
| Unencumbered Cash Balance Dec 31 | 25,977 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 23,584 | 26,162 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| **See Tab D** | | Tax Required | 0 |
| | Delinquent Comp Rate: | 3.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| Adopted Budget 0 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| 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 (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 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 2025 Ad Valorem Tax | 0 |

| CPA Summary |
|---|
| |

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 179,135 | 188,563 | 103,825 |
| Receipts: | | | |
| State of Kansas Gas Tax | 653,077 | 650,000 | 650,000 |
| County Transfers Gas | 80,767 | 79,813 | 79,813 |
| Damages | 20,438 | 8,500 | 5,000 |
| Transfer From General Fund | | | 376,389 |
| Interest on Idle Funds | 15,927 | 6,000 | 5,000 |
| Transfer from Multi Year | 102,420 | 200,000 | 200,000 |
| Miscellaneous | 125 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **872,754** | **944,313** | **1,316,202** |
| **Resources Available:** | **1,051,889** | **1,132,876** | **1,420,027** |
| Expenditures: | | | |
| Salaries | 632,443 | 634,289 | 673,766 |
| Maintenance & Repair | 87,417 | 122,170 | 151,722 |
| Commodities | 108,214 | 148,450 | 154,450 |
| Other Charges | 20,827 | 36,192 | 58,530 |
| Capital Outlay | | | 25,000 |
| Contractual Services & Other | 42,446 | 53,950 | 93,450 |
| Transfer to Equipment Reserve | 0 | 34,000 | 34,000 |
| Special Projects | | | 229,109 |
| Audit Adjustments | -28,021 | | |
| Outstanding PO's | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **863,326** | **1,029,051** | **1,420,027** |
| Unencumbered Cash Balance Dec 31 | 188,563 | 103,825 | 0 |
| 2024/2025/2026 Budget Authority Amount | 1,199,752 | 973,594 | 1,420,027 |

0

See Tab C

Adopted Budget

| **TGT** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,019,064 | 671,185 | 459,241 |
| Receipts: | | | |
| Transient Guest Tax | 932,626 | 950,000 | 950,000 |
| Fence Rental | 10,909 | | |
| | | | |
| | | | |
| Interest on Idle Funds | 24,211 | 19,000 | 15,000 |
| Miscellaneous | 14,432 | 14,006 | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **982,178** | **983,006** | **965,000** |
| **Resources Available:** | **2,001,242** | **1,654,191** | **1,424,241** |
| Expenditures: | | | |
| CVB Appropriation | 462,000 | 480,000 | 485,000 |
| Costs associated with downtown events | 40,000 | 40,000 | 40,000 |
| Transfers to Project Fund | 50,000 | 50,000 | 50,000 |
| Outside Agency Appropriations | 637,500 | 523,950 | 403,200 |
| Special Projects | | | 344,041 |
| Trf to General Disc Golf Improvements | 100,000 | 100,000 | 100,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 40,557 | 1,000 | 2,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,330,057** | **1,194,950** | **1,424,241** |
| Unencumbered Cash Balance Dec 31 | 671,185 | 459,241 | 0 |
| 2024/2025/2026 Budget Authority Amount | 1,414,302 | 1,548,888 | 1,424,241 |

**CPA Summary**

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Economic Sales Tax** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,319,821 | 1,038,292 | 1,132,192 |
| Receipts: | | | |
| Transfer from General Fund | 925,000 | 925,000 | 925,000 |
| Sale of Property | 195,906 | | |
| Transfer from Indutrial Fund | | 27,900 | |
| | | | |
| Interest on Idle Funds | 31,551 | 22,000 | 22,000 |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **1,152,457** | **974,900** | **947,000** |
| **Resources Available:** | **2,472,278** | **2,013,192** | **2,079,192** |
| Expenditures: | | | |
| RDA Appropriation | 358,184 | 400,000 | 400,000 |
| Emporia Enterprises | 35,000 | | |
| Main Street Appropriation | 45,000 | 45,000 | 45,000 |
| Trf to Bond & Interest | 435,963 | 436,000 | 436,000 |
| Special Projects | 500,000 | | 1,198,192 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 59,839 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,433,986** | **881,000** | **2,079,192** |
| Unencumbered Cash Balance Dec 31 | 1,038,292 | 1,132,192 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 2,492,873 | 1,934,727 | 2,079,192 |

Adopted Budget

| **Special Alcohol** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 120,433 | 122,643 | 117,603 |
| Receipts: | | | |
| Private Club Liquor Tax | 108,123 | 104,660 | 105,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 6,287 | 2,500 | 2,500 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **114,410** | **107,160** | **107,500** |
| **Resources Available:** | **234,843** | **229,803** | **225,103** |
| Expenditures: | | | |
| Appropriations | 112,200 | 112,200 | 112,200 |
| Special Projects | | | 112,903 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **112,200** | **112,200** | **225,103** |
| Unencumbered Cash Balance Dec 31 | 122,643 | 117,603 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 213,158 | 224,553 | 225,103 |

**CPA Summary**

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Park** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 115,908 | 124,327 | 71,737 |
| Receipts: | | | |
| Private Club Liquor Tax | 108,123 | 104,660 | 105,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 8,719 | 3,000 | 3,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **116,842** | **107,660** | **108,000** |
| **Resources Available:** | **232,750** | **231,987** | **179,737** |
| Expenditures: | | | |
| Capital Outlay | 93,423 | 145,250 | 143,000 |
| Municipal Band Allocation | 15,000 | 15,000 | 15,000 |
| | | | |
| | | | |
| Special Projects | | | 21,737 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **108,423** | **160,250** | **179,737** |
| Unencumbered Cash Balance Dec 31 | 124,327 | 71,737 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 182,022 | 211,728 | 179,737 |

Adopted Budget

| **Drug Forfeiture** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,884 | 65,740 | 67,740 |
| Receipts: | | | |
| Receipts from Drug Forfeitures | 40,393 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 2,710 | 2,000 | 2,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **43,103** | **7,000** | **7,000** |
| **Resources Available:** | **78,987** | **72,740** | **74,740** |
| Expenditures: | | | |
| Capital Outlay | | | |
| Commodities | 11,268 | 5,000 | 5,000 |
| Communications | 330 | | |
| Maintenance & Repair | | | |
| Other Charges | 1,649 | | |
| Special Projects | | | 69,740 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **13,247** | **5,000** | **74,740** |
| Unencumbered Cash Balance Dec 31 | 65,740 | 67,740 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 92,819 | 47,044 | 74,740 |

| **CPA Summary** |
|---|
| |

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Water | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 830,592 | 10,000 | 758,314 |
| Receipts: | | | |
| Sale of Water | 9,286,308 | 10,200,000 | 11,200,000 |
| Service Charge and Penalties | 185,964 | 175,000 | 175,000 |
| Reimbursed Expense | 57,451 | 10,000 | 20,000 |
| Miscellaneous | 0 | | |
| Sale of Bonds | 0 | | |
| Non Operating Revenue | 5,240,370 | | |
| Trf from Industrial Development Sales Ta | 350,000 | 350,000 | 350,000 |
| | | | |
| Non Operating Revenue | | 300,000 | |
| Interest on Idle Funds | 42,986 | 20,000 | 20,000 |
| Miscellaneous | | 2,000 | 2,100 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **15,163,079** | **11,057,000** | **11,767,100** |
| **Resources Available:** | **15,993,671** | **11,067,000** | **12,525,414** |
| Expenditures: | | | |
| Salaries | 1,387,665 | 1,502,809 | 1,584,076 |
| Maintenance & Repair | 1,381,379 | 1,146,475 | 1,203,550 |
| Commodities | 2,047,987 | 1,807,000 | 2,165,850 |
| Other Charges | 644,539 | 643,227 | 666,450 |
| Capital Outlay | 373,685 | 393,000 | 318,000 |
| Debt Payment | 1,825,075 | 1,815,675 | 1,923,869 |
| Contractual Services & Other | 2,492,642 | 2,405,900 | 2,435,900 |
| Special Project | | | 1,633,119 |
| Transfer to Project Fund | 5,240,370 | | |
| Utilties | 630,971 | 594,600 | 594,600 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | -40,642 | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| **Total Expenditures** | **15,983,671** | **10,308,686** | **12,525,414** |
| Unencumbered Cash Balance Dec 31 | 10,000 | 758,314 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 16,604,196 | 10,835,446 | 12,525,414 |

Adopted Budget

| Wastewater | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,029,531 | 640,980 | 1,321,734 |
| Receipts: | | | |
| Sales/Charges | 6,600,709 | 7,400,000 | 8,140,000 |
| Extra Strength Surcharge | 163,428 | 162,500 | 162,500 |
| New Taps | 2,000 | 1,000 | 1,000 |
| Sale of Bonds | | | |
| Grant Money | | | |
| Non Operating Revenue | 135,920 | 225,648 | |
| Trf to Projects | | | |
| Interest on Idle Funds | 45,923 | 30,000 | 20,000 |
| Miscellaneous | 6,808 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **6,954,789** | **7,820,148** | **8,324,500** |
| **Resources Available:** | **7,984,320** | **8,461,128** | **9,646,234** |
| Expenditures: | | | |
| Salaries | 1,425,385 | 1,428,109 | 1,502,707 |
| Maintenance & Repair | 420,819 | 454,825 | 546,500 |
| Commodities | 534,367 | 502,664 | 579,750 |
| Other Charges | 165,841 | 201,405 | 212,865 |
| Captial Outlay | 117,523 | 295,000 | 1,178,000 |
| Debt Payment | 2,983,764 | 2,767,241 | 2,758,691 |
| Contractual Services & Other | 986,683 | 890,650 | 893,350 |
| Special Project | | | 1,298,871 |
| Transfer to Project Fund | 135,920 | | 0 |
| Utilities | 749,512 | 599,500 | 675,500 |
| Change in Liabilities | -176,474 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Ex | | | |
| Total Expenditures | 7,343,340 | 7,139,394 | 9,646,234 |
| Unencumbered Cash Balance Dec 31 | 640,980 | 1,321,734 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 7,634,753 | 7,957,709 | 9,646,234 |

| CPA Summary |
|---|
| |

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Solid Waste** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,650,804 | 2,528,037 | 733,639 |
| Receipts: | | | |
| Refuse Collection Fees | 3,047,423 | 3,200,000 | 3,520,000 |
| Resale of Recyclables | 144,698 | 90,000 | 90,000 |
| Box Container Fees | 1,869,277 | 1,860,000 | 2,220,000 |
| Landfill Fees | 578,017 | 709,000 | 849,000 |
| Trf from Project | | | |
| Interest on Idle Funds | 156,375 | 80,000 | 70,000 |
| Miscellaneous | 15845 | 4800 | 4800 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **5,811,635** | **5,943,800** | **6,753,800** |
| **Resources Available:** | **9,462,439** | **8,471,837** | **7,487,439** |
| Expenditures: | | | |
| Salaries | 2,496,197 | 2,637,201 | 2,791,045 |
| Maintenance & Repair | 257,114 | 245,425 | 318,000 |
| Commodities | 399,765 | 525,300 | 542,300 |
| Other Charges | 395,271 | 364,442 | 403,900 |
| Capital Outlay | 320,359 | 910,000 | 100,000 |
| Contractual Services | 2,735,520 | 2,916,680 | 2,933,440 |
| Utilties, Travel, Communication | 96,183 | 139,150 | 141,150 |
| Change in Liabilities | -28,569 | | 257,604 |
| Special Projects | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 262,562 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **6,934,402** | **7,738,198** | **7,487,439** |
| Unencumbered Cash Balance Dec 31 | 2,528,037 | 733,639 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 8,721,723 | 8,473,676 | 7,487,439 |

Adopted Budget

| **Multi Year** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,995,998 | 2,426,423 | 746,023 |
| Receipts: | | | |
| Transfer from General - Sales tax | 3,316,346 | 3,400,000 | 3,550,000 |
| KDOT reimbursement | 33,171 | | |
| | | | |
| | | | |
| Interest on Idle Funds | 150,000 | 85,000 | 50,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,499,517** | **3,485,000** | **3,600,000** |
| **Resources Available:** | **6,495,515** | **5,911,423** | **4,346,023** |
| Expenditures: | | | |
| Capital Outlay | 3,869,092 | 4,815,400 | 3,668,000 |
| Trf to Storm Water | 100,000 | 150,000 | 150,000 |
| Trf to General Fund | | | |
| Trf to Special Street | 100,000 | 200,000 | 200,000 |
| Special projects | | | 328,023 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,069,092** | **5,165,400** | **4,346,023** |
| Unencumbered Cash Balance Dec 31 | 2,426,423 | 746,023 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 6,357,128 | 5,972,930 | 4,346,023 |

| **CPA Summary** |
|---|
| |

City of Emporia 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Storm Water** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 151,446 |
| Receipts: | | | |
| Storm Water Fee | | | 250,000 |
| Transfer from Multi Year | | | 150,000 |
| Sale of Bonds | | | 5,600,000 |
| | | | |
| Interest on Idle Funds | | | 13,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 0 | 0 | **6,013,000** |
| **Resources Available:** | 0 | 0 | **6,164,446** |
| Expenditures: | | | |
| Capital Outlay | | | 565,000 |
| Special Projects | | | 5,599,446 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | **6,164,446** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 0 | 0 | 6,164,446 |

Adopted Budget

| 0 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| 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 Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

City of Emporia

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*

2026

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 | 663,358 | Cash Balance Jan 1 | 90,362 | Cash Balance Jan 1 | 579,092 | Cash Balance Jan 1 | 243,446 | Cash Balance Jan 1 | 4,981 | 1,581,239 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 36,355 | Interest | 2,358 | Interest | 16,206 | Interest | 13,609 | Interest | 1,855 | |
| | | | | Sale of Vehicles | 203,380 | Trf from Multi Year | 100,000 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 36,355 | Total Receipts | 2,358 | Total Receipts | 219,586 | Total Receipts | 113,609 | Total Receipts | 1,855 | 373,763 |
| Resources Available: | 699,713 | Resources Available: | 92,720 | Resources Available: | 798,678 | Resources Available: | 357,055 | Resources Available: | 6,836 | 1,955,002 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Other Contractual | 85,140 | Capital Outlay | 0 | Other charges | 702 | | | |
| | | | | Lease Pmts | 549,501 | Other Contractual | 217,348 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 85,140 | Total Expenditures | 549,501 | Total Expenditures | 218,050 | Total Expenditures | 0 | 852,691 |
| Cash Balance Dec 31 | 699,713 | Cash Balance Dec 31 | 7,580 | Cash Balance Dec 31 | 249,177 | Cash Balance Dec 31 | 139,005 | Cash Balance Dec 31 | 6,836 | 1,102,311 ** |
| | | | | | | | | | | 1,102,311 ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Emporia

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2024 is reported)*

2026

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 | 4,793,656 | Cash Balance Jan 1 | -628 | Cash Balance Jan 1 | 2,594 | Cash Balance Jan 1 | 3,943,124 | Cash Balance Jan 1 | 298,627 | 9,037,373 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 242,608 | Misc | 3,122 | Grant | 4,137 | Grants & Misc | 7,200,432 | | | |
| Insurance Recovery | 129,304 | Trf from General | 40,000 | | | Permits | 30,225 | | | |
| Micellaneous | | Grant | 227,059 | | | Interest | 210,621 | | | |
| Benefit Premiums | 3,337,288 | | | | | Insurance | 135,920 | | | |
| | | | | | | Donations | 486,289 | | | |
| | | | | | | Trf from Water | 5,240,370 | | | |
| | | | | | | Trf from TGT | 50,000 | | | |
| Total Receipts | 3,709,200 | Total Receipts | 270,181 | Total Receipts | 4,137 | Total Receipts | 13,353,857 | Total Receipts | 0 | 17,337,375 |
| Resources Available: | 8,502,856 | Resources Available: | 269,553 | Resources Available: | 6,731 | Resources Available: | 17,296,981 | Resources Available: | 298,627 | 26,374,748 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Benefit | 2,717,318 | Other Charges | 1,750 | Personnel Services | 765 | Maintenance & Repair | 618,196 | Other Charges | 239,694 | |
| Other Contractual | 1,157,459 | Other Contractual | 230,153 | Commodities | 6,773 | Commodities | 495,975 | Trfs to General | 58,933 | |
| Misc | 75,058 | | | Other Contractual | 42 | Other Charges | 4,721,526 | | | |
| | | | | | | Capital Outlay | 12,979,894 | | | |
| | | | | | | Misc | 1,044 | | | |
| | | | | | | Other Contractual | 9,386,417 | | | |
| | | | | | | Trf to Storm Water | 169,329 | | | |
| | | | | | | Trf to | | | | |
| | | | | | | Trf to Multi Year | | | | |
| Total Expenditures | 3,949,835 | Total Expenditures | 231,903 | Total Expenditures | 7,580 | Total Expenditures | 28,372,381 | Total Expenditures | 298,627 | 32,860,326 |
| Cash Balance Dec 31 | 4,553,021 | Cash Balance Dec 31 | 37,650 | Cash Balance Dec 31 | -849 | Cash Balance Dec 31 | -11,075,400 | Cash Balance Dec 31 | 0 | -6,485,578 ** |
| | | | | | See Tab B | | See Tab B | | | -6,485,578 ** |

**Note: These two block figures should agree.

**CPA Summary**

City of Emporia

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

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 | 127,415 | Cash Balance Jan 1 | 3,976 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 131,391 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | 6,967 | Interest | 328 | | | | | | | |
| | | Donations | 3,490 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 6,967 | Total Receipts | 3,818 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 10,785 |
| Resources Available: | 134,382 | Resources Available: | 7,794 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 142,176 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Other Charges | 418 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 418 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 418 |
| Cash Balance Dec 31 | 133,964 | Cash Balance Dec 31 | 7,794 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **141,758** ** |
| | | | | | | | | | | 141,758 ** |

**Note: These two block figures should agree.

| **CPA Summary** |
|---|
| |

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

**City of Emporia**

will meet on September 17, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 27,645,626 | 29.731 | 29,695,240 | 31.799 | 33,604,112 | 8,058,446 | 32.115 |
| Debt Service | 1,102,850 | 9.741 | 1,050,100 | 9.202 | 8,090,892 | 2,231,241 | 8.892 |
| Library | 1,201,735 | 5.127 | 1,249,033 | 5.113 | 1,319,962 | 1,254,759 | 5.000 |
| Industrial | | 0.005 | 27,900 | 0.005 | | | |
| Special Highway | 863,326 | | 1,029,051 | | 1,420,027 | | |
| TGT | 1,330,057 | | 1,194,950 | | 1,424,241 | | |
| Economic Sales Tax | 1,433,986 | | 881,000 | | 2,079,192 | | |
| Special Alcohol | 112,200 | | 112,200 | | 225,103 | | |
| Special Park | 108,423 | | 160,250 | | 179,737 | | |
| Drug Forfeiture | 13,247 | | 5,000 | | 74,740 | | |
| Water | 15,983,671 | | 10,308,686 | | 12,525,414 | | |
| Wastewater | 7,343,340 | | 7,139,394 | | 9,646,234 | | |
| Solid Waste | 6,934,402 | | 7,738,198 | | 7,487,439 | | |
| Multi Year | 4,069,092 | | 5,065,400 | | 4,446,023 | | |
| Storm Water | | | | | 6,164,446 | | |
| Non-Budgeted Funds-A | 852,691 | | | | | | |
| Non-Budgeted Funds-B | 32,860,326 | | | | | | |
| Non-Budgeted Funds-C | 418 | | | | | | |
| Totals | 101,855,390 | 44.604 | 65,656,402 | 46.119 | 88,687,562 | 11,544,446 | 46.007 |
| | | | | | | *Revenue Neutral Rate*** | *43.347* |
| Less: Transfers | 10,570,880 | | 6,029,421 | | 6,527,910 | | |
| Net Expenditure | 91,284,510 | | 59,626,981 | | 82,159,652 | | |
| Total Tax Levied | 9,858,409 | | 10,639,526 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 225,686,149 | | 235,858,244 | | 250,926,982 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 21,635,000 | 27,170,000 | 24,515,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 29,201,537 | 44,150,121 | 44,150,121 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 50,836,537 | 71,320,121 | 68,665,121 |

*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:**
Sep. 2, 2025

Sep. 5, 2025

**Notice ID:** J5DPZRwzDTPzu0f6lMWo
**Notice Name:** Public Hearing RNR & Budget

**PUBLICATION FEE:** $178.97

Bettina Shank
Operations Manager

**VERIFICATION**

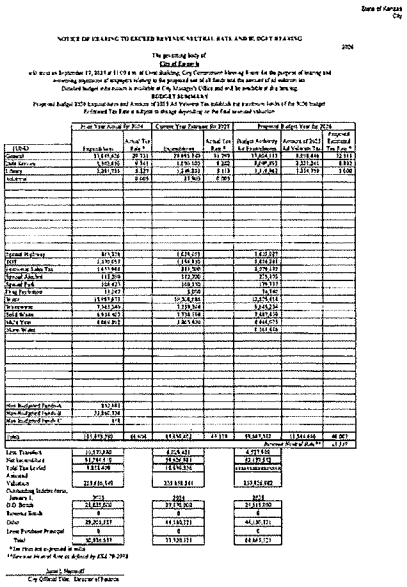
STATE OF KANSAS
COUNTY OF LYON

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

Signed or attested before me on this
8th day of September, A.D. 20 25.

Notary Public

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



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**City of Kansas**
will meet on September 17, 2025 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 the hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 33,619,452 | 29.731 | 39,993,363 | 31.799 | 33,864,133 | 8,018,446 | 32.313 |
| Debt Service | 1,933,476 | 8.541 | 1,870,102 | 8.202 | 8,197,953 | 2,331,241 | 8.982 |
| Library | 3,201,733 | 8.327 | 3,146,221 | 8.113 | 3,141,961 | 1,231,793 | 11.000 |
| Solid Waste | | 0.000 | 37,925 | 0.000 | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Highway | 813,376 | | 1,826,273 | | 1,613,227 | | |
| CID | 2,370,917 | | 3,934,335 | | 3,834,231 | | |
| Convention Sales Tax | 1,457,968 | | 811,509 | | 5,579,120 | | |
| Special Parking | 112,870 | | 133,200 | | 271,175 | | |
| Special Park | 164,423 | | 168,370 | | 179,737 | | |
| Drug Enforcement | 31,247 | | 3,000 | | 75,000 | | |
| Water | 15,987,473 | | 19,342,930 | | 23,675,615 | | |
| Wastewater | 9,343,549 | | 9,229,364 | | 9,645,234 | | |
| Solid Waste | 6,931,423 | | 7,731,108 | | 7,687,410 | | |
| Parking | 4,864,913 | | 7,867,436 | | 4,864,913 | | |
| Storm Water | | | | | 7,364,416 | | |
| | | | | | | | |
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| | | | | | | | |
| Non-Budgeted Funds-A | 332,392 | | | | | | |
| Non-Budgeted Funds-B | 31,262,328 | | | | | | |
| Non-Budgeted Funds-C | 0 | | | | | | |
| | | | | | | | |
| Totals | 131,873,250 | 46.598 | 97,156,662 | 47.114 | 99,867,322 | 11,581,480 | 46.967 |
| | | | | | Revenue Neutral Rate ** | | 45.237 |
| Less: Transfers | 10,577,000 | | 8,626,401 | | 4,727,000 | | |
| Net Expenditure | 121,296,250 | | 88,530,261 | | 95,140,322 | | |
| Total Tax Levied | 9,815,408 | | 10,196,256 | | Cash Forward | | |
| Assessed Valuation | 210,610,145 | | 233,858,241 | | 233,454,892 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 31,835,000 | | 33,170,000 | | 31,215,000 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 39,203,237 | | 44,160,221 | | 44,130,221 | | |
| Less: Funds set aside for Principal | 0 | | 0 | | 0 | | |
| Total | 71,038,237 | | 77,330,221 | | 75,345,221 | | |

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

Jason L. Hancock
City Official Title: Director of Finance

Resolution No. 3773

**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 43.347 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 17, 2025, 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 43.347 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 17th day of September 2025.

Erren Harter, Mayor

CITY OF EMPORIA, LYON COUNTY, KANSAS SEAL 1870

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 17, 2025

Resolution No. 3773

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Erren Harter | X | | |
| Becky Smith | X | | |
| Tyler Curtis | X | | |
| Susan Brinkman | X | | |
| Jamie Sauder | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Kelly Sell
City Clerk

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. 2, 2025

Sep. 5, 2025

**Notice ID:** J5DPZRwzDTPzu0f6lMWo
**Notice Name:** Public Hearing RNR & Budget

**PUBLICATION FEE:** $178.97

Bettina Shank
Operations Manager

**VERIFICATION**

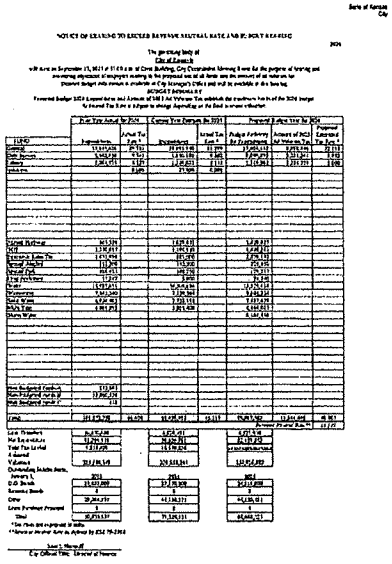
STATE OF KANSAS
COUNTY OF LYON

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

Signed or attested before me on this
8 day of September, A.D. 20 25.

Notary Public

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



## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF THE CITY OF EMPORIA, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 46.119. The date of our hearing is September 17, 2025 at 11:00 AM and will be held at Commission Meeting Room at 522 Mechanic in Emporia, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on 7-18, 2025.

(Seal)

CITY OF EMPORIA, LYON COUNTY, KANSAS SEAL ★ 1870

Clerk or Officer of Governing Body

RECD LYON CO CLERK
JUL 18 2025 PM2:15

Resolution No. 3767

**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 43.347 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 17, 2025, at 11:00 am to be held at the Commission Meeting Room at 518 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 46.119 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 16th day of July 2025 and **SIGNED** by the Mayor.

Erren Harter, Mayor

Attested:

Kerry Sull, City Clerk

CITY OF EMPORIA, LYON COUNTY, KANSAS
SEAL
★ 1870

2026

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

**City of Emporia**

vill meet on September 17, 2025 at 11:00 am at 522 Mechanic, City Commission Meeting Room for the purpose of hearing an answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**

Lyon

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 43.347 | Proposed Tax Rate | 46.119 |

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

**City of Emporia**

will meet on September 17, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate * |
| General | 27,645,626 | 29.731 | 29,904,500 | 31.799 | 32,670,030 | 8,058,446 | 32.115 |
| Debt Service | 1,102,850 | 9.741 | 1,050,100 | 9.202 | 8,121,399 | 2,258,316 | 9.000 |
| Library | 1,201,735 | 5.127 | 1,249,033 | 5.113 | 1,319,962 | 1,254,759 | 5.000 |
| Industrial | | 0.005 | 2,000 | 0.005 | 27,736 | 1,030 | 0.004 |
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| Special Highway | 863,326 | | 1,125,503 | | 1,323,575 | | |
| TGT | 1,330,057 | | 1,194,950 | | 1,459,241 | | |
| Economic Sales Tax | 1,433,986 | | 881,000 | | 2,051,292 | | |
| Special Alcohol | 112,200 | | 112,200 | | 225,103 | | |
| Special Park | 108,423 | | 160,250 | | 179,737 | | |
| Drug Forfeiture | 13,247 | | 5,000 | | 73,740 | | |
| Water | 15,983,671 | | 11,064,443 | | 13,209,849 | | |
| Wastewater | 7,343,338 | | 7,139,394 | | 10,505,795 | | |
| Solid Waste | 6,934,402 | | 7,314,598 | | 8,349,820 | | |
| Multi Year | 4,069,092 | | 4,876,500 | | 4,518,923 | | |
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| Non-Budgeted Funds-A | | | | | | | |
| Non-Budgeted Funds-B | | | | | | | |
| Non-Budgeted Funds-C | | | | | | | |
| | | | | | | | |
| Totals | 68,141,953 | 44.604 | 66,079,471 | 46.119 | 84,036,202 | 11,572,551 | 46.119 |
| | | | | | | *Revenue Neutral Rate*** | *43.347* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 68,141,953 | | 66,079,471 | | 84,036,202 | | |
| Total Tax Levied | 9,858,409 | | 10,639,526 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 225,686,149 | | 235,858,244 | | 250,926,982 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 21,635,000 | 27,170,000 | 24,515,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 29,201,537 | 44,150,121 | 44,150,121 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 50,836,537 | 71,320,121 | 68,665,121 |

*Tax rates are expressed in mills

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

Janet L Harrouff

City Official Title: Director of Finance