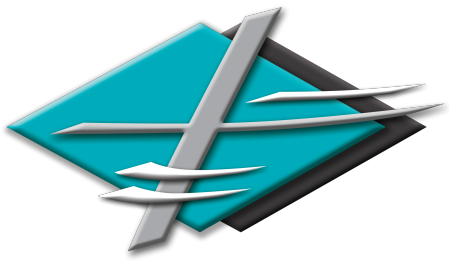
CITY OF MARION, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

CITY OF MARION, KANSAS
CITY OF THE SECOND CLASS
For the Year Ended December 31, 2024

CITY COUNCIL

Kevin Burkholder	Michael Powers Mayor	Tim Baxa
Amy Smith		Zach Collett

CITY OFFICERS

Rebecca Makovec Treasurer/Asst. Clerk	Mark McAnarney Interim Administrator	Brian Bina Attorney
Zach Hudlin Interim Police Chief	Janet Robinson Clerk	Randy Pankratz Municipal Judge

CITY OF MARION, KANSAS

For the Year Ended December 31, 2024

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Marion, Kansas 66861

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Marion, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated

in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Marion, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued their report thereon dated May 3, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 30, 2025

CITY OF MARION, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 335,091	$ 1,817,790	$ 1,759,927	$ 392,954	$ (7,743)	$ 385,211
SPECIAL PURPOSE FUNDS:						
Library Fund	3,223	103,291	103,291	3,223	3,342	6,565
Special City Highway Fund	102,519	58,455	88,600	72,374	-	72,374
Special Park and Recreation Fund	11,339	1,041	-	12,380	-	12,380
Equipment Reserve Fund	26,543	93,000	114,171	5,372	-	5,372
Land Bank Fund	4,081	-	-	4,081	-	4,081
Total Special Purpose Funds	147,705	255,787	306,062	97,430	3,342	100,772
BOND AND INTEREST FUND:						
Bond and Interest Fund	41,100	188,706	221,785	8,021	-	8,021
CAPITAL PROJECTS FUND:						
Capital Improvement Fund	54,169	161,396	201,054	14,511	-	14,511
BUSINESS FUND:						
Utilities Fund	1,642,459	3,619,291	4,124,626	1,137,124	23,456	1,160,580
TRUST FUND:						
Special Law Enforcement Trust Fund	26,946	19,652	3,005	43,593	-	43,593
Total Reporting Entity	$ 2,247,470	$ 6,062,622	$ 6,616,459	$ 1,693,633	$ 19,055	$ 1,712,688

COMPOSITION OF CASH:	
Petty Cash	$ 200
Checking Accounts	1,712,488
Total Reporting Entity	$ 1,712,688

The notes to the financial statement are an integral part of this statement.

CITY OF MARION, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Marion is a municipal corporation governed by an elected mayor and elected four-member Council. The regulatory financial statement presents the City of Marion (the municipality) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of the budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2024.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABLILITY

Compliance with Kansas Statutes

No statute violations were noted during 2024.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2023, the City's carrying amount of deposits was $1,712,488 and the bank balance was $2,027,465. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $250,949 was covered by federal depository insurance, and the remaining $1,776,516 was collateralized with securities held by the pledging financial institutions' agents in the City's name

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. OTHER RELATIONSHIPS

USD No. 408 and City of Marion

The City of Marion approved the proposal from Unified School District No. 408 for the City to utilize the school districts' indoor swimming pool facility for public and City recreation use, with the City agreeing to pay $100,000 annually to the USD No. 408 for the life of the bonds (until 2024). The also are paying $36,000 towards net expenses each year equally with the school district, to be re-evaluated at the end of the current agreement.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Special City Highway Fund	Bond and Interest Fund	Debt service	$ 5,000
Utilities Fund	Capital Improvement Fund	K.S.A. 12-825d	160,000
Utilities Fund	Bond and Interest Fund	K.S.A. 12-825d	150,000
Utilities Fund	Equipment Reserve Fund	K.S.A. 12-825d	93,000
Total			$ 408,000

6. OPERATING LEASE

On October 1, 2019, the City entered into a loan agreement for the operating lease of a 2019 Ford F550 Altec Bucket Truck for the amount of $110,796. The loan is for a term of 60 months with annual payments totaling $18,720. The loan is being paid from the Equipment Reserve Fund. The balance of the loan was paid October 1, 2024.

7. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2012	2.0-4.0%	2012	2,230,000	2040	$ 1,160,000	$ -	$ 110,000	$ 1,050,000	$ 40,225
Series 2013	0.6-3.8%	2013	840,000	2028	320,000	-	60,000	260,000	11,560
Total General Obligation Bonds					1,480,000	-	170,000	1,310,000	51,785
Loans:									
KS Water Pollution Control Revolving	2.42%	2013	346,482	2033	190,825	-	17,084	173,741	4,515
KDHE Waterline	1.31%	2021	2,930,903	2042	2,743,112	-	127,810	2,615,302	45,007
Total Loans					2,933,937	-	144,894	2,789,043	49,523
Capital Leases:									
KPP Voltage	4.00%	2021	2,880,000	2041	2,735,000	-	100,000	2,635,000	125,287
Caterpillar	3.98%	2022	25,000	2025	16,989	-	8,328	8,661	678
Ford Escape	3.98%	2022	12,750	2025	8,653	-	4,241	4,412	345
Total Capital Leases					2,760,642	-	112,569	2,648,073	126,310
Other Long-term Debt:									
USD 408 Pool Bond	0.00%	2021	548,609	2024	136,000	-	136,000	-	-
Total Contractual Indebtedness					$ 7,310,579	$ -	$ 563,463	$ 6,747,116	$ 227,618

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2025	2026	2027	2028	2029	2030 to 2034	2035 to 2039	2040 to 2042	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2012	$ 110,000	$ 120,000	$ 125,000	$ 45,000	$ 45,000	$ 250,000	$ 300,000	$ 55,000	$ 1,050,000
Series 2013	60,000	65,000	65,000	70,000	-	-	-	-	260,000
Total General Obligation Bonds	170,000	185,000	190,000	115,000	45,000	250,000	300,000	55,000	1,310,000
Loans:									
KS Water Pollution Control Revolving	17,500	17,926	18,362	18,809	19,267	81,876	-	-	173,740
KDHE Waterline	129,940	132,106	134,308	136,547	138,823	729,608	792,478	421,494	2,615,304
Total Loans	147,440	150,032	152,670	155,356	158,090	811,484	792,478	421,494	2,789,044
Capital Lease:									
KPP Voltage	105,000	110,000	120,000	125,000	130,000	735,000	900,000	410,000	2,635,000
Caterpillar	8,661	-	-	-	-	-	-	-	8,661
Ford Escape	4,411	-	-	-	-	-	-	-	4,411
Total Capital Lease	118,072	110,000	120,000	125,000	130,000	735,000	900,000	410,000	2,648,072
TOTAL PRINCIPAL	435,512	445,032	462,670	395,356	333,090	1,796,484	1,992,478	886,494	6,747,116
INTEREST:									
General Obligation Bonds:									
Series 2012	36,925	33,625	30,025	26,275	24,925	81,875	47,800	2,200	283,650
Series 2013	9,580	7,600	5,130	2,660	-	-	-	-	24,970
Total General Obligation Bonds	46,505	41,225	35,155	28,935	24,925	81,875	47,800	2,200	308,620
Loans:									
KS Water Pollution Control Revolving	4,099	3,673	3,237	2,790	2,332	4,520	-	-	20,651
KDHE Waterline	42,877	40,711	38,509	36,270	33,994	134,479	71,609	10,552	409,002
Total Loans	46,976	44,384	41,746	39,060	36,326	138,999	71,609	10,552	429,653
Capital Lease:									
KPP Voltage	112,288	107,038	101,538	95,538	89,288	358,344	199,407	27,621	1,091,062
Caterpillar	345	-	-	-	-	-	-	-	345
Ford Escape	176	-	-	-	-	-	-	-	176
Total Capital Lease	112,288	107,038	101,538	95,538	89,288	358,344	199,407	27,621	1,091,583
TOTAL INTEREST	205,769	192,647	178,439	163,533	150,539	579,218	318,816	40,373	1,829,857
TOTAL PRINCIPAL & INTEREST	$ 641,281	$ 637,679	$ 641,109	$ 558,889	$ 483,629	$ 2,375,702	$ 2,311,294	$ 926,867	$ 8,576,973

8. PENSION COSTS AND EMPLOYEE BENEFITS

Defined Benefit Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 7.15% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $91,448 for KPERS and $49,917 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $842,193 and $463,794 for KP&F. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. If not taken, vacation leave shall accrue from year to year up to the maximum provided, based upon the employee's years of service. No vacation leave shall be taken until a new employee has completed one year of employment.

Each permanent full-time employee will accrue vacation leave as follows:

Years of Service	Per Year	Maximum Accumulation
2 to 9 years	80 working hours	None
10 to 19 years	120 working hours	None
After 20 years	160 working hours	None

An employee shall be paid for all accumulated unused vacation leave upon termination.

10. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

The City is currently a party to various claims, legal actions and complaints. The various potential settlements are still ongoing and settlements are not final. It is possible that final amounts could exceed insurance coverage and be material to the financials. However, as the amounts are not known or final, no liability or encumbrance has been recognized under the regulatory basis of accounting as of December 31, 2024.

11. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
KDOT Streetscape Project	$ 974,780	$ 411,102
KDOT Aviation Grant - Runway Development	45,000	43,035
KPP Solar Field	32,558	4,455
Water Tower Project	229,552	229,552
Total	$ 1,281,890	$ 688,144

12. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF MARION, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF MARION, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 2,256,953	$ -	$ 2,256,953	$ 1,759,927	$ (497,026)
SPECIAL PURPOSE FUNDS:					
Library Fund	103,374	-	103,374	103,291	(83)
Special City Highway Fund	95,674	-	95,674	88,600	(7,074)
Special Park and Recreation Fund	3,695	-	3,695	-	(3,695)
Equipment Reserve Fund	216,514	-	216,514	114,171	(102,343)
Land Bank Fund	4,731	-	4,731	-	(4,731)
BOND AND INTEREST FUND:					
Bond and Interest Fund	266,523	-	266,523	221,785	(44,738)
CAPITAL PROJECT FUND:					
Capital Improvement Fund	1,534,102	-	1,534,102	201,054	(1,333,048)
BUSINESS FUND:					
Utilities Fund	5,026,446	-	5,026,446	4,124,626	(901,820)
TRUST FUND:					
Special Law Enforcement Trust Fund	37,139	-	37,139	3,005	(34,134)

CITY OF MARION, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 623,580	$ 756,183	$ 774,658	$ (18,475)
Back tax collections	14,090	19,546	-	19,546
Motor vehicle tax	96,288	95,832	90,443	5,389
Recreational vehicle tax	1,983	2,156	2,091	65
16/20M vehicle tax	719	1,059	768	291
Commercial vehicle tax	2,234	2,503	2,978	(475)
Watercraft tax	329	330	287	43
Neighborhood revitalization rebate	(9,957)	(11,059)	(11,303)	244
Alcoholic liquor fund	2,142	1,041	2,046	(1,005)
Local sales tax	210,447	189,560	193,000	(3,440)
Local sales tax- industrial revenue bonds	269,796	258,423	248,900	9,523
Excise tax	4	62	25	37
Other tax	22,590	19,253	25,000	(5,747)
Total Taxes	1,234,245	1,334,889	1,328,893	5,996
Intergovernmental Revenues -				
Highway connecting links	302	302	-	302
State connecting links	16,450	16,461	-	16,461
Total Intergovernmental Revenues	16,752	16,763	-	16,763
Licenses and Permits -				
Licenses and permits	10,838	7,830	50,000	(42,170)
Utility franchise fees	49,436	53,560	-	53,560
Dog tags, impounds, adoption fees	2,345	1,250	-	1,250
Total Licenses and Permits	62,619	62,640	50,000	12,640
Charges for Services -				
Cemetery fees	4,484	1,734	-	1,734
Rural fire contracts	28,604	24,365	-	24,365
Total Charges for Services	33,088	26,099	-	26,099
Use of Money and Property -				
Interest received	103,232	87,097	47,000	40,097
City building rent	2,160	1,044	-	1,044
Land and hanger rent	13,470	23,536	-	23,536
Ind-Business Park Lot Sales	-	998	-	998
Total Use of Money and Property	118,862	112,675	47,000	65,675
Court fines and bonds	6,353	9,627	22,500	(12,873)

CITY OF MARION, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance - Over (Under)
Receipts (cont.)				
Other Income -				
Sales tax collected	$ 60,855	$ 58,155	$ 63,000	$ (4,845)
Other reimbursements	32,540	20,021	30,000	(9,979)
Housing reimbursement	74,322	77,401	69,000	8,401
Library reimbursement	68,751	72,475	67,700	4,775
Insurance reimbursements	-	12,938	-	12,938
Recreation	6,210	7,995	-	7,995
Miscellaneous	5,549	6,112	74,025	(67,913)
Total Other Income	248,227	255,097	303,725	(48,628)
Operating Transfers -				
Transfer from Utilities Fund	-	-	200,000	(200,000)
Total Receipts	1,720,146	1,817,790	$ 1,952,118	$ (134,328)
Expenditures				
General Administrative -				
Personal services	191,726	180,869	$ 318,359	$ (137,490)
Contractual services	36,854	42,774	-	42,774
Commodities	76,238	94,402	-	94,402
Capital outlay	610	9	-	9
Reimbursements	-	12,938	-	12,938
Sales tax	64,328	48,448	63,000	(14,552)
Cash Forward	-	-	247,219	(247,219)
Total General Administrative	369,756	379,440	628,578	(249,138)
Senior Citizens Housing Authority -				
Personal services	74,885	77,283	72,959	4,324
Cemetery -				
Personal services	24,103	76,209	80,000	(3,791)
Commodities	8,286	17,667	-	17,667
Capital outlay	328	649	-	649
Total Cemetery	32,717	94,525	80,000	14,525

CITY OF MARION, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
City Building -				
Personal services	$ 3,434	$ 4,613	$ -	$ 4,613
Commodities	29,637	24,950	23,148	1,802
Total City Building	33,071	29,563	23,148	6,415
Flood Control Project -				
Commodities	1,474	2,512	5,000	(2,488)
Capital outlay	985	2,334	-	2,334
Total Flood Control Project	2,459	4,846	5,000	(154)
Fire -				
Personal services	22,150	23,001	64,677	(41,676)
Commodities	30,249	26,002	-	26,002
Capital outlay	11,595	9,295	-	9,295
Total Fire	63,994	58,298	64,677	(6,379)
Library Program -				
Personal services	68,426	67,586	105,979	(38,393)
Commodities	6,111	8,346	-	8,346
Total Library Program	74,537	75,932	105,979	(30,047)
Museum -				
Personal services	9,850	7,048	40,225	(33,177)
Commodities	6,356	35,259	-	35,259
				-
Total Museum	16,206	42,307	40,225	2,082
Park -				
Personal services	34,283	52,972	85,000	(32,028)
Commodities	32,942	22,299	-	22,299
Capital outlay	261	717	-	717
Total Park	67,486	75,988	85,000	(9,012)
Municipal Court -				
Personal services	13,395	12,957	37,498	(24,541)
Contractual services	70	160	-	160
Commodities	2,001	3,023	-	3,023
Total Municipal Court	15,466	16,140	37,498	(21,358)

CITY OF MARION, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2024			
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Street and Alley -				
Personal services	$ 112,983	$ 113,773	$ 350,281	$ (236,508)
Commodities	73,058	87,177	-	87,177
Capital outlay	7,813	26,064	-	26,064
Total Street and Alley	193,854	227,014	350,281	(123,267)
Swimming Pool -				
Commodities	36,000	36,000	-	36,000
Industrial Development -				
Personal services	-	7,692	33,625	(25,933)
Contractual services	47,480	15,870	-	15,870
Commodities	12,938	31,632	-	31,632
Taxes	3,638	293	-	293
				-
Total Industrial Development	64,056	55,487	33,625	21,862
Planning -				
Personal services	-	5,261	5,000	261
Commodities	599	758	-	758
Total Planning	599	6,019	5,000	1,019
Juvenile Intake				
Commodities	490	533	1,650	(1,117)
Police -				
Personal services	248,387	297,124	441,135	(144,011)
Contractual services	23,349	22,297	-	22,297
Commodities	12,896	23,495	-	23,495
Capital outlay	3,934	2,212	-	2,212
Car expense	6,777	9,440	-	9,440
Total Police	295,343	354,568	441,135	(86,567)
Airport -				
Contractual services	8,635	13,109	-	13,109
Commodities	9,391	15,270	29,000	(13,730)
Total Airport	18,026	28,379	29,000	(621)

CITY OF MARION, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Baseball Complex -				
Commodities	$ 2,087	$ 2,126	$ -	$ 2,126
Recreation -				
Personal services	71,260	93,838	-	93,838
Contractual services	365	275	102,198	(101,923)
Commodities	3,016	1,366	-	1,366
Total Recreation	74,641	95,479	102,198	(6,719)
Other -				
Swimming pool lease to USD	100,000	100,000	36,000	64,000
Bond interest, series 2012	-	-	100,000	(100,000)
Total Other	100,000	100,000	136,000	(36,000)
Operating Transfer -				
Transfer to Equipment Reserve Fund	-	-	15,000	(15,000)
Total Expenditures	1,535,673	1,759,927	$ 2,256,953	$ (497,026)
Receipts Over (Under) Expenditures	184,473	57,863		
Unencumbered Cash, Beginning	150,618	335,091		
Unencumbered Cash, Ending	$ 335,091	$ 392,954		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 80,364	$ 88,723	$ 90,894	$ (2,171)
Back tax collections	1,892	2,615	-	2,615
Motor vehicle tax	13,012	12,463	11,656	807
Recreational vehicle tax	268	279	270	9
16/20M vehicle tax	97	143	99	44
Commercial vehicle tax	302	323	384	(61)
Neighborhood revitalization rebate	(1,283)	(1,298)	(1,326)	28
Watercraft tax	44	43	37	6
Total Receipts	94,696	103,291	$ 102,014	$ 1,277
Expenditures				
Appropriation to Library Board	94,696	103,291	$ 103,374	$ (83)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	3,223	3,223		
Unencumbered Cash, Ending	$ 3,223	$ 3,223		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

SPECIAL CITY HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Special assessments - streets	$ 6,425	$ 6,435	$ -	$ 6,435
State of Kansas gas tax	51,840	52,020	48,030	3,990
Total Receipts	58,265	58,455	$ 48,030	$ 10,425
Expenditures				
Capital outlay	-	83,600	$ -	$ 83,600
Transfer to Bond and Interest Fund	40,000	5,000	40,000	(35,000)
Transfer to Capital Improvement Fund	-	-	45,000	(45,000)
Cash forward	-	-	10,674	(10,674)
Total Expenditures	40,000	88,600	$ 95,674	$ (7,074)
Receipts Over (Under) Expenditures	18,265	(30,145)		
Unencumbered Cash, Beginning	84,254	102,519		
Unencumbered Cash, Ending	$ 102,519	$ 72,374		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARK AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas - liquor tax	$ 2,142	$ 1,041	$ 2,047	$ (1,006)
Expenditures				
Commodities	-	-	$ 3,695	$ (3,695)
Receipts Over (Under) Expenditures	2,142	1,041		
Unencumbered Cash, Beginning	9,197	11,339		
Unencumbered Cash, Ending	$ 11,339	$ 12,380		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from General Fund	$ -	$ -	$ 60,000	$ (60,000)
Transfer from Utilities Fund	80,000	93,000	138,000	(45,000)
Reimbursed expense	1,762	-	-	-
Miscellaneous	18,480	-	-	-
Total Receipts	100,242	93,000	$ 198,000	$ (105,000)
Expenditures				
Capital outlay	77,213	114,171	$ 138,000	$ (23,829)
Cash forward	-	-	78,514	(78,514)
Total Expenditures	77,213	114,171	$ 216,514	$ (102,343)
Receipts Over (Under) Expenditures	23,029	(21,171)		
Unencumbered Cash, Beginning	3,514	26,543		
Unencumbered Cash, Ending	$ 26,543	$ 5,372		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

LAND BANK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of land	$ -	$ -	$ 1,000	$ (1,000)
Expenditures				
Contractual services	-	-	$ 1,350	$ (1,350)
Cash forward	-	-	3,381	(3,381)
Total Expenditures	-	-	$ 4,731	$ (4,731)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	4,081	4,081		
Unencumbered Cash, Ending	$ 4,081	$ 4,081		

CITY OF MARION, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 56,419	$ 23,214	$ 23,807	$ (593)
Back tax collections	1,273	1,684	948	736
Motor vehicle tax	8,454	8,605	8,183	422
Recreational vehicle tax	173	195	189	6
16/20M vehicle tax	65	92	70	22
Commercial vehicle tax	194	226	270	(44)
Watercraft tax	29	30	26	4
Neighborhood revitalization rebate	(902)	(340)	(347)	7
Transfer from Special City Highway Fund	40,000	5,000	40,000	(35,000)
Transfer from Utilities Fund	150,000	150,000	150,000	-
Total Receipts	255,705	188,706	$ 223,146	$ (34,440)
Expenditures				
Principal	160,000	170,000	$ 170,000	$ -
Interest	56,530	51,785	51,785	-
Cash forward	-	-	44,738	(44,738)
Total Expenditures	216,530	221,785	$ 266,523	$ (44,738)
Receipts Over (Under) Expenditures	39,175	(33,079)		
Unencumbered Cash, Beginning	1,925	41,100		
Unencumbered Cash, Ending	$ 41,100	$ 8,021		

CITY OF MARION, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
CDBG grant	$ 189,000	$ -	$ -	$ -
KDOT Transportation grant	-	-	9,000	(9,000)
KDHE Loan proceeds	-	-	1,200,000	(1,200,000)
KHRC housing grant	-	-	75,000	(75,000)
Transfer from Utilities Fund	-	160,000	205,000	(45,000)
Transfer from Special City Highway Fund	-	-	45,000	(45,000)
Donations/Memorials	7,178	1,396	-	1,396
Total Receipts	196,178	161,396	$ 1,534,000	$ (1,372,604)
Expenditures				
Capital outlay	197,500	50,166	$ 12,000	$ 38,166
Street projects	146,671	-	100,000	(100,000)
KDOT aviation grant project	-	-	11,500	(11,500)
ARPA grant expense	-	134,600	134,600	-
KHRC housing grant expense	-	-	75,000	(75,000)
KDHE water plant expense	-	-	1,200,000	(1,200,000)
Locust drain project	7,040	16,288	-	16,288
Cash forward	-	-	1,002	(1,002)
Total Expenditures	351,211	201,054	$ 1,534,102	$ (1,333,048)
Receipts Over (Under) Expenditures	(155,033)	(39,658)		
Unencumbered Cash, Beginning	209,202	54,169		
Unencumbered Cash, Ending	$ 54,169	$ 14,511		

CITY OF MARION, KANSAS

BUSINESS FUND

UTILITIES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Electric revenue	$ 2,432,656	$ 2,370,025	$ 2,663,041	$ (293,016)
Refuse revenue	175,322	174,965	171,963	3,002
Sewer revenue	308,710	309,959	314,263	(4,304)
Water revenue	747,839	764,342	732,124	32,218
Total Receipts	3,664,527	3,619,291	$ 3,881,391	$ (262,100)
Expenditures				
Electric -				
Production Expense -				
Contractual services	12,663	3,020	$ -	$ 3,020
Commodities	225,540	183,833	-	183,833
Purchased power	1,053,822	1,423,494	1,750,000	(326,506)
Water and utilities	14,211	11,532	-	11,532
Transmission and Distribution Expense -				
Personal services	321,285	364,020	609,141	(245,121)
Commodities and insurance	32,084	42,331	-	42,331
Capital outlay	268,695	346,645	-	346,645
Equipment expense/gasoline	26,289	91,125	-	91,125
Total Electric	1,954,589	2,466,000	2,359,141	106,859
Water -				
Plant Expense -				
Personal services	159,251	224,003	-	224,003
Contractual services	56,365	88,910	-	88,910
Commodities	22,747	74,512	-	74,512
Capital outlay	11,749	13,818	-	13,818
Insurance	24,595	21,380	-	21,380
Utilities	16,257	17,466	-	17,466
Equipment	1,262	2,598	-	2,598
Purchased water-state	83,022	-	-	-
Chemicals	74,202	58,885	-	58,885
Distribution Expense -				
Personal services	71,448	52,913	783,830	(730,917)
Contractual services	11,217	50,837	-	50,837
Commodities	20,953	17,814	-	17,814
Insurance	10,781	11,451	-	11,451
Utilities	2,102	4,362	-	4,362
Equipment	2,740	96,936	-	96,936
KDHE waterline loan	172,817	172,817	246,891	(74,074)
Total Water	741,508	908,702	1,030,721	(122,019)

CITY OF MARION, KANSAS

BUSINESS FUND

UTILITIES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Sewer -				
Personal services	$ 61,216	$ 61,350	$ 237,676	$ (176,326)
Contractual services	22,123	34,650	-	34,650
Commodities	17,968	14,542	-	14,542
Capital outlay	7,467	2,311	-	2,311
Insurance	7,059	6,858	-	6,858
Utilities	11,415	15,861	-	15,861
Equipment	6,601	16,854	-	16,854
Revolving loan payment	21,599	21,599	-	21,599
Total Sewer	155,448	174,025	237,676	(63,651)
Refuse -				
Personal services	108,607	117,494	-	117,494
Contractual services	3,733	2,075	166,622	(164,547)
Commodities	16,668	12,934	-	12,934
Insurance	11,043	10,373	-	10,373
Trash bags	9,472	11,200	-	11,200
Equipment	1,805	18,823	-	18,823
Total Refuse	151,328	172,899	166,622	6,277
Operating Transfers -				
Transfer to General Fund	-	-	270,000	(270,000)
Transfer to Bond and Interest Fund	150,000	150,000	150,000	-
Transfer to Capital Improvement Fund	-	160,000	205,000	(45,000)
Transfer to Equipment Reserve Fund	80,000	93,000	173,000	(80,000)
Cash forward	-	-	434,286	(434,286)
Total Operating Transfers	230,000	403,000	1,232,286	(829,286)
Total Expenditures	3,232,873	4,124,626	$ 5,026,446	$ (901,820)
Receipts Over (Under) Expenditures	431,654	(505,335)		
Unencumbered Cash, Beginning	1,210,805	1,642,459		
Unencumbered Cash, Ending	$ 1,642,459	$ 1,137,124		

CITY OF MARION, KANSAS

TRUST FUND

SPECIAL LAW ENFORCEMENT TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
VIN inspection fees	$ 14,620	$ 16,840	$ 15,000	$ 1,840
SPV permits	3,538	2,295	3,300	(1,005)
Technology fees	285	517	1,000	(483)
Total Receipts	18,443	19,652	$ 19,300	$ 352
Expenditures				
Commodities	1,701	995	$ 1,700	$ (705)
Equipment	15,035	2,010	25,000	(22,990)
Cash forward	-	-	10,439	(10,439)
Total Expenditures	16,736	3,005	$ 37,139	$ (34,134)
Receipts Over (Under) Expenditures	1,707	16,647		
Unencumbered Cash, Beginning	25,239	26,946		
Unencumbered Cash, Ending	$ 26,946	$ 43,593		