CITY COMMISSION
WEDNESDAY, JULY 2, 2025 AT 11:00 AM
CITY COMMISSION CHAMBER

ORDER OF BUSINESS

CALL MEETING TO ORDER Mayor Erren Harter

MEMBERS PRESENT

Vice-Mayor Becky Smith
Commissioner Susan Brinkman
Commissioner Tyler Curtis
Commissioner Jamie Sauder

PROCLAMATIONS

Recognizing July 18th as Parks & Recreation Professionals Day in Emporia
Accepted by: Amanda Gutierrez, Executive Director of the Emporia Recreation Center

PUBLIC FORUM

The public is invited to make comments at this time. Please limit comments to two (2) minutes each. Please state your name and address prior to making comments.

NEW BUSINESS

1) **Approve 2024 Audit Report**
Presented by: Michael Keenan, Hood & Associates
Recommended Action: Approve the 2024 annual financial audit report

2) **Award Bid for Street Resurfacing Project, Project No. PV2505**
Presented by: Jim Ubert, City Engineer
Recommended Action: City staff recommends awarding this project to APAC-Kansas, Inc., Shears Division for the base bid amount of $786,912.87

3) **Build Kansas Matching Grant for Airport Lighting Project**
Presented by: Dean Grant, Public Works Director
Recommended Action: Approve to accept the Build Kansas Matching Grant in the amount of $49,778.00

COMMUNICATIONS

Presented by Trey Cocking, City Manager.

1) Public Notice-Skate Park Ribbon Cutting

CONSENT AGENDA

Presented by Trey Cocking, City Manager.

1) Commission Meeting Minutes for June 18, 2025

INFORMATIONAL ITEMS

Presented by Trey Cocking, City Manager.

1) Informational Items

GOVERNING BODY COMMENTS

Mayor Erren Harter
Vice-Mayor Becky Smith
Commissioner Susan Brinkman
Commissioner Tyler Curtis
Commissioner Jamie Sauder

EXECUTIVE SESSION

1) Executive Session for 30 minutes inviting pertinent city staff to discuss confidential data of a third party relating to economic development. The justification for the executive session is provided by K.S.A. 75-4319(b)(4) to protect financial affairs and trade secrets of third parties. The open meeting will resume in this room at approximately __:_____ a.m./p.m.

RECESS

Recess to Conference Room 1AB for Study Session

STUDY SESSION AGENDA ITEMS

1) Overview of Tax Funds
2) CIP Budget Review
3) Quaker Park
4) Discuss NFC Grant

ADJOURNMENT

PROCLAMATION

WHEREAS parks and recreation programs are an integral part of communities throughout this country, including Emporia, Kansas; and

WHEREAS our parks and recreation are vitally important to establishing and maintaining the quality of life in our communities, ensuring the health of all citizens, and contributing to the economic and environmental well-being of a community and region; and

WHEREAS our parks and recreation professionals daily maintain our pools, beaches, campsites, marinas, picnic areas, athletic fields, skate parks, dog parks, festival venues, gardens, visitor centers, historic and cultural attractions, and many other recreational facilities and amenities normally as unsung services; and

WHEREAS Kansas local parks generate over $1 billion in economic activity annually with the service of parks and recreation professionals; and

WHEREAS there are over 8,000 programmers, managers, maintainers, landscapers, facilitators, lifeguards, coaches, event organizers, and caretakers who plan, provide, operate, and enhance the experience of our parks, recreation programs, and facilities in the State of Kansas; and

WHEREAS City of Emporia recognizes the benefits derived from the service of our parks and recreation professionals

NOW THEREFORE, BE IT RESOLVED I, Erren Harter, Mayor of the City of Emporia, do hereby recognize July 18, 2025, as

PARKS AND RECREATION PROFESSIONALS DAY

On this 2nd Day of July 2025

ATTEST:

____
Erren Harter, Mayor

____
Kerry Sull, City Clerk

Commission Action Report

Approve 2024 Annual Audit Report

Title:	Approve 2024 Annual Audit Report
Agenda Date:	July 3 2025
Presented By:	Janet Harrouff, Director of Finance

Background:
The City of Emporia contracted Hood & Associates to conduct an audit of the 2024 financial records. This is the 6th year of Hood & Associates conducting the annual audit.

Discussion:
Michael Keenan will be present to present a summary of the 2024 audit. The city received a clean audit report.

Financial considerations:
None

Recommended action:
Approve the 2024 annual financial audit report.

Attachments:
Annual report
Required management communication letter

CITY OF EMPORIA, KANSAS

Annual Comprehensive Financial Report

Year Ended December 31, 2024

CITY OF EMPORIA, KANSAS

Annual Comprehensive Financial Report

Year Ended December 31, 2024

Prepared by

Janet Harrouff

Director of Administrative Services

CITY OF EMPORIA, KANSAS
TABLE OF CONTENTS
December 31, 2024

INTRODUCTORY SECTION

June 25, 2025

Citizens of the City of Emporia, Kansas
Honorable Mayor and
City Commissioners

Citizens, Honorable Mayor and City Commissioners:

The Annual Comprehensive Financial Report of the City of Emporia, Kansas (the City) for the year ended December 31, 2024 is submitted herewith.

This report was prepared by the City's Finance Department. The report is published to provide to the Commission, representatives of financial institutions, and to our citizens and other interested persons detailed information concerning the financial condition of the City government. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operation of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

GENERAL INFORMATION – CITY OF EMPORIA

The City of Emporia lies 110 miles southwest of Kansas City and 85 miles northeast of Wichita on the eastern edge of the Flint Hills area of Kansas. Emporia has a population of 24,105 based on the 2022 census. There are 12.38 square miles of land in the City's corporate boundary.

The City of Emporia was incorporated in 1857. The City has Commission – City Manager form of government. The Commission is comprised of five members elected at large for terms of two and four years, with three Commissioners being elected each odd-numbered year. The Mayor is elected by the Commission.

The City Manager is appointed by the Governing Body and acts as its primary agent in accordance with state statute. Other City officers and employees are appointed by the City Manager. The Governing Body is responsible for policy determination and the City Manager is responsible for the administration of the City.

This report includes all funds of the City. The City is financially accountable for the Emporia Public Library, and the Library is included in the City's financial statements. The City Commission appoints all members of the seven member Library Board. Because the Library is not a separate taxing entity by applicable state statutes, the City levies taxes for the Library's operations, which represent approximately 91 percent of total revenues. The operations of the Emporia Public Library are reported as a discretely presented component unit in the City's financial statements.

The City provides a full range of municipal services. The Public Safety program includes police and fire protection; an aquatic center, golf course, tennis courts, pickleball courts, neighborhood parks, zoo and a community center provide a well-rounded, active recreation program; the Engineering Department provides essential street and highway construction and maintenance, surveying services and other technical assistance to the City; the Public Utilities provide water, sewer and refuse collection services. Additional services provided include building inspection, planning and zoning, as well as general administrative services.

In developing and altering the City's accounting system, consideration is given to the adequacy of the internal controls. The internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

State law requires an annual audit of the books of account, financial record and transactions of all administrative departments of the City by independent Certified Public Accountants or Licensed Municipal Public Accounts selected by the City Commission. This requirement has been complied with and the auditor's opinion has been included in this report.

LOCAL ECONOMY

Emporia is very fortunate to have a diversified economy. This diversity provides a cushion when one particular sector of the economy suffers during an economic downturn. One major source of employment is the field of food processing, which serves as an important link to the state's agricultural base. It is also somewhat insulated from the periodic downturns associated with other sectors of the economy. Strong employment in the food processing sector is maintained at Simmons Pet Food, who employ more than 1,600 people. Hostess Brands, LLC opened the Emporia facility in 2012 and currently employs 650 employees. Hill's Pet Nutrition employs 141 employees. Fanestil Meats employs 110 employees. Tyson Fresh Meats announced the closure of their plant at the end of June 2025. Previously they had employed over 800 employees.

Apart from the food processing sector, other major employment opportunities come from manufacturing and warehousing/distribution. Michelin completed a multi-million dollar expansion and employs 316 people. Hopkins Manufacturing has 161 employees and Vektek also contributes to the local economy by employing 93 employees. The Emporia Chamber of Commerce and the Regional Development Association of East Central Kansas (RDA) continuously work to attract potential employees to the community.

Emporia State University relies on state funding, and the fiscal condition of the state has affected the operations of the Kansas Board of Regents in recent years. In response, Emporia State University actively seeks new students to increase enrollment. Flint Hills Technical College has experienced high enrollment in recent years and continues to play a crucial role in serving the business community. Additionally, the trucking industry holds significant importance in the local economy due to Emporia's access to the confluence of three highway systems and its geographical location in Kansas and the United States.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Unassigned fund balance in the general fund at year end was 36.89 percent of total general fund revenues. This amount was above the 15 percent policy guidelines set by the Commission for budgetary and planning purposes. The Water Utility Fund unrestricted fund balance deficit 23.36 percent, the Sewer fund unrestricted fund balance was 61.57 percent, and the Solid Waste fund unrestricted fund balance was 37.11 percent. The Water Utility is below the 20 percent reserve policy set by the City Commission. Solid Waste and Sewer's unrestricted balance is above the 20 percent reserve policy set by the City Commission.

The City of Emporia collects approximately 3 million dollars a year from a 1 cent county wide sales tax. The City Commission has stated these dollars are to be spent on city infrastructure. During 2024, $24,400 was spent on traffic signal updates, $3,106 million street maintenance, $559,000 on building updates and repairs and $453,000 on parking lot improvements. This sales tax is set to expire in 2039.

A five-year capital improvement plan is maintained which serves as its planning document to ensure that facilities, equipment and infrastructure are well maintained and operating in good condition. Property owners can participate in the Neighborhood Revitalization Program for property in the center part of Emporia. The downtown district received Historical district certification in 2013 to provide additional grant opportunities to maintain the buildings. The City of Emporia has recently created two Resident Housing Incentive District that are projected to create 80 residential housing units.

RELEVENT FINANCIAL POLICIES

The adopted budgets are an integral part of the accounting system providing management control over expenditures in the general fund, special revenue funds, debt service fund and enterprise funds. Kansas statutes require that cash be on hand before expenditure can be authorized, that all expenditures be budgeted, and that the budget not exceed anticipated revenues including carry-forward balances. The adopted budget for any fund may be amended, using the same procedures as for adoption, if the increased expenditures are financed with non-tax revenues.

Formal budgetary integration is not used for the capital projects funds because budgetary control is achieved through the resolution of authorization and funding. Encumbrance accounting is used for outstanding purchase orders, contracts and other commitments. Encumbrances outstanding at year end are reported as assigned fund balance since they are not expenditures or liabilities.

Cash temporarily idle during the year was invested in time deposits in banks ranging from 30 to 180 days in maturity and in U.S. Government obligations with variable maturities and in the Kansas Municipal Investment Pool. At December 31, 2024, the City's cash resources were divided between demand deposits and investments as follows: in demand deposits and cash on hand, 3 percent; and in interest bearing investments, 97 percent.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized.

The City performs limited risk management operations intended to maintain coverage at appropriate levels; manage claims; and monitor carrier performance. The City was self-insured for its workers' compensation insurance for the year ended December 31, 2024.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Emporia for its annual comprehensive financial report for the year ended December 31, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such annual comprehensive financial reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Emporia, Kansas, has received a Certificate of Achievement for the last thirty-nine consecutive years (fiscal years 1985-2023). We believe our current financial report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I should like to express my appreciation to all members of the department who assisted and contributed to its preparation. I should also like to thank the Mayor and City Commissioners for their interest and support in planning and conducting the financial operations of the City in a reasonable and progressive manner.

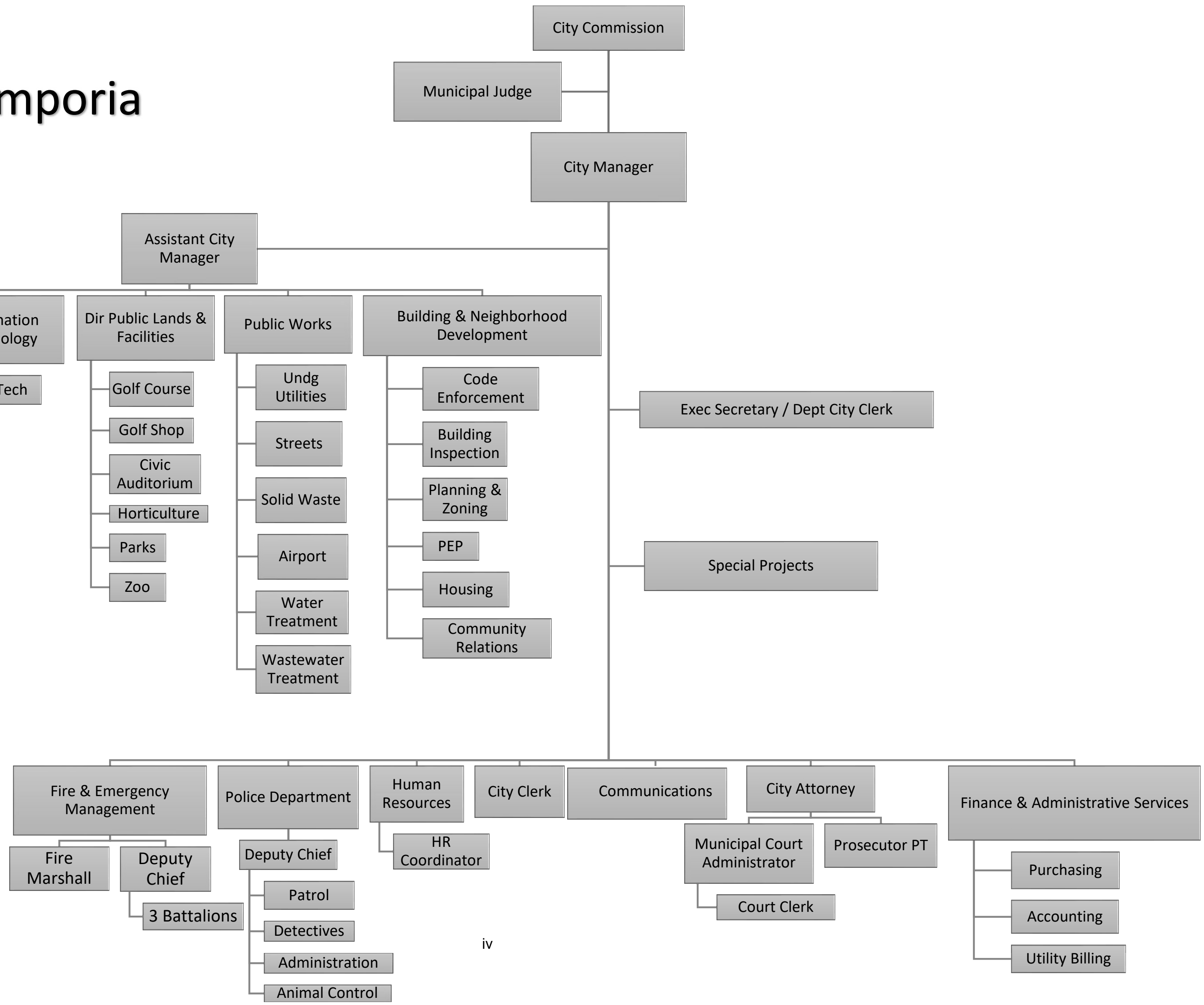
Respectfully submitted,

Janet L Harrouff

Janet Harrouff
City Treasurer

Trey Cocking
City Manager

City of Emporia



iv

City of Emporia, Kansas

GOVERNING BODY

2024

MAYOR	ERREN HARTER
VICE-MAYOR	SUSAN BRINKMAN
COMMISSIONER	TYLER CURTIS
COMMISSIONER	JAMIE SAUDER
COMMISSIONER	BECKY SMITH

ADMINISTRATIVE OFFICIALS

CITY MANAGER	TREY COCKING
DEPUTY CITY MANAGER	MARK DETTER
ASSISTANT CITY MANAGER	TAYLOR WASH
CITY CLERK	KERRY SULL
CITY TREASURER	JANET HARROUFF
CITY ATTORNEY	CHRISTINA MONTGOMERY

DEPARTMENT HEADS

PUBLIC WORKS DIRECTOR	DEAN GRANT
CITY ENGINEER	JIM UBERT
FIRE CHIEF	BRANDON BECK
POLICE CHIEF	ED OWENS

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Emporia
Kansas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

HOOD AND ASSOCIATES CPAs, PC

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Commissioners
City of Emporia, Kansas

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Emporia Public Library, which represent 100 percent of the assets, net position, and revenues of discretely presented component unit as of December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards.*

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 audit opinion.

Change in Accounting Principle

As described in Note 13 to the financial statements, in 2024, the City adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards, Kansas Municipal Audit and Accounting Guide, and *Government Auditing Standards* 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, including omissions, 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Hood and Associates CPAs PC

Kansas City, Missouri
June 25, 2025

As management of the City of Emporia, Kansas (the City), we offer readers this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2024. We encourage readers to consider the information presented here, in conjunction with the transmittal letter at the beginning of this report, and the City's financial statements, which follow this section.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows as of December 31, 2024, by $80,843,302 (net position). Of this amount $9,164,942 is unrestricted and may be used to meet future obligations of the City.
- The City's total net position decreased by $1,870,617 during the fiscal year as a result of current year activities. The City's governmental activities decreased by $249,225 and the City's business-type activities decreased $1,621,392 for the year.
- The City's General Fund's unassigned fund balance totaled $9,987,068 at December 31, 2024 or 43.4% of total 2024 General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are a broad overview of the City's finances presented in a manner similar to a private business. These statements provide both long-term and short-term information about the City's overall financial status.

The *statement of net position* presents all the City's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as *net position.* Net position is an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for certain items that will result in cash flows in future fiscal periods.

The government-wide financial statements report governmental activities of the City, which are principally supported by taxes and intergovernmental revenues, and business-type activities of the City, which are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities for the City include general government, public safety, highway and streets, culture and recreation, health and environment, building maintenance, planning and development, and airport operations. The business-type activities for the City include solid waste disposal, sewer utility, and water utility. The City includes the Emporia Public Library as a component unit.

Fund financial statements. *Fund financial statements* focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. This information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, thus it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

Proprietary funds. The City has two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. *Internal service funds* are an accounting mechanism used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its worker's compensation and health insurance risk management activities. Because these services predominately benefit governmental rather than business-type functions, they have been included within the *governmental activities* in the government-wide financial statements.

Notes to the basic financial statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also contains certain *required supplementary information* that further explains and supports the information in the financial statements. This report also contains *other supplementary information* that provides certain combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Our analysis below focuses on net position (Figure 1) and changes in net position (Figure 2) of the governmental and business-type activities.

Figure 1 – Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 42,940,568	$ 48,578,763	$ 8,277,139	$ 16,631,708	$ 51,217,707	$ 55,322,313
Capital assets	41,085,340	37,432,694	85,278,352	77,515,845	126,363,692	98,595,858
Total assets	84,025,908	86,011,457	93,555,491	94,147,553	177,581,399	153,918,171
Deferred outflows - pension and opeb	5,483,583	6,219,174	1,135,686	1,262,020	6,619,269	6,877,939
Total deferred outflows of resources	5,483,583	6,219,174	1,135,686	1,262,020	6,619,269	6,877,939
Long-term debt	30,852,216	30,475,679	57,108,748	55,145,081	87,960,964	75,783,614
Other liabilities	2,327,944	5,956,738	2,004,330	3,063,852	4,332,274	6,535,975
Total liabilities	33,180,160	36,432,417	59,113,078	58,208,933	92,293,238	82,319,589
Deferred inflows - taxes and leases	10,511,078	9,762,985	-	-	10,511,078	8,773,907
Deferred inflows - pension and opeb	483,764	658,176	69,286	90,709	553,050	642,642
Total deferred inflows of resources	10,994,842	10,421,161	69,286	90,709	11,064,128	9,416,549
Net position:						
Net investment in capital assets	33,233,314	29,015,042	31,522,765	31,058,261	64,756,079	45,748,322
Restricted	6,922,281	6,819,982	-	-	6,922,281	6,291,015
Unrestricted	5,178,894	9,542,029	3,986,048	6,051,670	9,164,942	17,020,635
Total net position	$ 45,334,489	$ 45,377,053	$ 35,508,813	$ 37,109,931	$ 80,843,302	$ 69,059,972

As indicated earlier, net position may serve as a useful indicator of the City's financial position. As of December 31, 2024, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $80,843,302, the largest portion of the City's net position, $64,756,079 (80.10 percent), reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, vehicles, machinery and equipment, and infrastructure) less any related outstanding debt that was used to acquire those assets. The City uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. An additional portion of the City's net position, $6,922,281 (8.56 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, $9,164,942, represents the unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2024

Figure 2 – Statement of Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 6,287,675	$ 5,920,279	$ 21,823,978	$ 19,775,087	$ 28,111,653	$ 34,031,932
Operating grants and contributions	2,726,180	4,646,321	-	-	2,726,180	4,646,321
Capital grants and contributions	6,292,238	10,724,262	612,210	1,973,740	6,904,448	12,698,002
General revenues:						
Property taxes:						
General purposes	8,252,071	7,433,069	-	-	8,252,071	7,433,069
Debt service	2,247,224	2,090,286	-	-	2,247,224	2,090,286
Sales taxes	9,875,366	9,765,670	-	-	9,875,366	9,765,670
Franchise taxes	2,838,093	2,838,191	-	-	2,838,093	2,838,191
Gasoline taxes	653,077	648,358	-	-	653,077	648,358
Use of money and property	1,791,202	1,899,990	531,058	542,668	2,322,260	2,442,658
Other	250,146	284,693	196,149	-	446,295	284,693
Total revenues	41,213,272	46,251,119	23,163,395	22,291,495	64,376,667	48,605,707
Expenses:						
General government	3,798,620	2,954,038	-	-	3,798,620	2,954,038
Public safety	16,218,667	15,476,511	-	-	16,218,667	15,476,511
Highw ay and streets	5,971,292	4,594,214	-	-	5,971,292	4,594,214
Culture and recreation	6,411,742	5,254,557	-	-	6,411,742	5,254,557
Health and environment	112,200	97,200	-	-	112,200	97,200
Building maintenance	1,961,527	1,814,794	-	-	1,961,527	1,814,794
Planning and development	5,248,404	748,302	-	-	5,248,404	748,302
Airport operations	1,010,188	972,208	-	-	1,010,188	972,208
Interest on long-term debt	287,988	265,048	-	-	287,988	265,048
Solid w aste disposal	-	-	6,520,576	6,348,387	6,520,576	6,348,387
Sew er utility	-	-	7,316,032	6,923,483	7,316,032	6,923,483
Water utility	-	-	11,390,048	9,666,860	11,390,048	9,666,860
Total expenses	41,020,628	32,176,872	25,226,656	22,938,730	66,247,284	45,600,552
Change in net position before transfers	192,644	14,074,247	(2,063,261)	(647,235)	(1,870,617)	3,005,155
Transfers	(441,869)	(758,782)	441,869	758,782	-	-
Change in net position	(249,225)	13,315,465	(1,621,392)	111,547	(1,870,617)	3,005,155
Net position, beginning, as restated **	45,583,714	32,061,588	37,130,205	36,998,384	82,713,919	61,475,216
Net position, ending	$ 45,334,489	$ 45,377,053	$ 35,508,813	$ 37,109,931	$ 80,843,302	$ 64,480,371

** In 2024, the City implemented GASB Statement 100 Compensated Absences (see Note 13)

Governmental Activities

Governmental activities decreased net position of the City by $249,225. Revenue decreased $5,037,847 from 2023 primarily from decreases in capital grants and contributions of approximately $4.4 million ($2.5 million related to contributed infrastructure in 2023. Tax revenues for the City were $23,865,831, which represents 57.91% of the funding of these activities. Program revenues for the functions totaled $15,306,093 or 37.14% of the funding. Expenses increased $8,843,756 from 2023 primarily due to the increases to planning and development expenses of $4.5 million related development projects for Simon Pet Foods of $3.0 million and Norfolk Iron & Metal of $1.0 million. Funding for these development projects was received from the State of Kansas. Payroll and related benefits increased across all functions by approximately $2,2 million. The following table shows the cost of the City's programs as well as each programs' net cost (total costs less revenues generated by the activities). The net cost shows the financial burden that was placed on the taxpayers by each of these functions.

NET COST OF THE CITY'S GOVERNMENTAL ACTIVITIES

	Total Cost of Services	Net Cost of Services
General government	$ 3,798,620	$ (62,771)
Public safety	16,218,667	(14,283,230)
Highway and streets	5,971,292	(3,626,802)
Culture and recreation	6,411,742	(1,175,811)
Health and environment	112,200	(112,200)
Building maintenance	1,961,527	(1,961,527)
Planning and development	5,248,404	(3,894,563)
Airport operations	1,010,188	(309,643)
Interest on long-term debt	287,988	(287,988)
	$ 41,020,628	$ (25,714,535)

As previously noted, expenses from governmental activities total $41,020,628. However, the net costs of these services were $25,714,535. The difference represents direct revenues received from charges for services of $6,287,675 operating grants and contributions of $2,726,180 and capital grants and contributions of $6,292,238. Taxes and other revenues of $25,907,179 were used to cover these net costs.

Business-Type Activities

Business-type activities decreased the City's net position by $1,621,392. Total charges for services revenues increased $2,048,891 over 2023 primarily from increased water rates and usage. Expenses increased by $2,287,926 over the fiscal year primarily due to higher costs for water utility maintenance, personal services, and contractual services.

Financial Analysis of the City's Funds

The City uses fund accounting to ensure and demonstrate compliance with state and federal finance-related legal requirements. These funds are accounted for on the modified accrual basis of accounting.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $25,457,706, a decrease of $2,222,142 in comparison with the prior year. The ending fund balance amounts were as follows: $37,531 nonspendable; $6,922,281 restricted for various City functions and services; $8,660,455 assigned primarily for capital outlay; and $9,837,439 available for spending at the City's discretion.

Fund balance of the City's General Fund increased $390,722 from December 31, 2023. Revenues increased $1,066,017, largely due to increases in property taxes of $705,686 from increases in valuation. Expenditures increased $1,668,115, predominantly from increases in personnel costs and related benefits across all functions. At the end of the current fiscal year, unassigned fund balance of the general fund was $9,987,068.

The Multi-Year Improvement Fund was established to receive funding for the purpose of making improvements to the City over an extended period of time. The fund balance at December 31, 2024 was $2,744,285 a decrease of $757,478 from 2023 as capital outlay expenditures and transfers out exceeded transfers in during 2024. All of the fund balance is assigned for future capital outlay.

The Internal Improvements Fund has a total fund balance of $4,309,228, a decrease of $484,807 from 2023. The decrease is primarily due increases in capital outlay improvement projects expenditures of $536,750 over 2023.

The Debt Service Fund increased $1,615,585 as revenues exceeded schedule debt service expenditures. The ending fund balance of $3,993,697 is restricted for the payment of debt service.

The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

The City's Enterprise Funds net position decreased by $1,621,392 as the Solid Waste, Sewer funds, and Water funds reported decreases in net position of $638,610, $260,489, $722,293, respectively. The factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The City's General Fund actual revenues were $259,841 under the final budget, mainly because due to actual taxes fines and fees, and administrative fees being less than budgeted amounts. The General Fund's actual expenditures and transfers out totaled $27,262,641 compared to the final budgeted total of $32,464,988 for a positive variance of $4,453,057. This favorable variance includes a budget carryover of funds of $4,310,309.

Capital Asset and Debt Administration

Capital assets of the governmental activities were $41,085,340 (net of accumulated depreciation) as of December 31, 2024. This represents a $3,652,646 increase from the prior year. Capital assets for business-type activities were $85,278,352 as of December 31, 2024. This represents an increase of $7,762,507 from the prior year.

During the fiscal year, the City of Emporia was involved in several large capital projects that affected the financial statements. Significant governmental additions include Zoo Education Center renovations $2.9 million, Road F $2.2 million, airport runway lighting $741 thousand, and vehicles $1.1 million. Significant business-type additions include various water projects of $11.4 million.

Additional information on the City's capital assets can be found in Note 5 in the Notes to the Basic Financial Statements.

City of Emporia Capital Assets (net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2022
Land	$ 5,319,964	$ 5,319,964	$ 222,572	$ 222,572	$ 5,542,536	$ 5,542,536
Construction in progress	4,930,608	4,848,852	12,263,023	4,917,990	17,193,631	9,766,842
Land improvements	20,602,170	20,099,545	53,774,940	51,801,470	74,377,110	71,901,015
Buildings and improvements	5,028,839	2,289,325	14,619,418	15,562,631	19,648,257	17,851,956
Vehicles, equipment, furniture and fixtures, and right-of-use	5,203,759	4,875,008	4,398,399	5,011,182	9,602,158	9,886,190
Total	$ 41,085,340	$ 37,432,694	$ 85,278,352	$ 77,515,845	$ 126,363,692	$ 114,948,539

Total general obligation debt of the governmental activities as of December 31, 2024, was $5,555,000, which is a decrease of $875,000. Total general obligation debt and loans payable of the business-type activities as of December 31, 2024, was $51,586,289, an increase of $1,915,073 from the prior year.

City of Emporia Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	$ 5,555,000	$ 6,430,000	$ 18,960,000	$ 20,740,000	$ 24,515,000	$ 27,170,000
Loans payable	-	-	32,626,289	28,931,216	32,626,289	28,931,216
Total	$ 5,555,000	$ 6,430,000	$ 51,586,289	$ 49,671,216	$ 57,141,289	$ 56,101,216

At December 31, 2024, the City had total general obligation bond debt outstanding of $24,515,000, backed by the full faith and credit of the City. Total general obligation long-term debt decreased $2,655,000 for the fiscal year ended December 31, 2024. Loans payable increased $3,695,073 as loan proceeds of $5,203,290 were utilized to fund certain to water utility fund projects.

The City is rated by one of the three rating agencies (Standards & Poor's) and has a rating of AA. Additional information on the City's long-term debt can be found in Note 6 in the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budget

According to the Kansas Department of Labor, the unemployment rate for the City of Emporia/Lyon County in December of 2024 was 3.3%. The unemployment rate is expected to increase due to the closure of the Tyson Fresh Meats plant. At the end of April 2025, the City of Emporia/Lyon County unemployment rate increased to 4.9% according to the Kansas Department of Labor, the unemployment rate for the City of Emporia/Lyon County in December of 2023 was 2.78%. The general revenue trends of the City of Emporia are expected to show a slight increase. The City will continue to experience a slight increase in revenue from the Multi-Year Sales Tax Fund, which is derived from a county-wide sales tax based on the distribution formula used by the State of Kansas. This sales tax was renewed in 2021 for an additional 15 years. The revenue and expenses are reviewed weekly by city management and monthly by the Mayor and Commission. The City's management also reviews the status of the unencumbered cash report on a weekly basis.

The local economic outlook for most major employers has been positive.

Several local manufacturers/employers have added employees and expanded their Emporia facilities. Simmons Pet Food employs approximately 1,600 employees as of the end of 2024. Michelin completed a multi-million expansion of their manufacturing facility that added more employees for a total of 316 employees in Emporia. Other employers such as Hostess Brands have 650 employees, Hill's Pet Nutrition has 141 employee, Vektek, Inc.138 employees, and Norfolk Iron & Metal Co 125 Employees. The Tyson Fresh Meats plant closure will eliminate 845 jobs. Emporia State University continues to aggressively work towards increasing student population (both in total numbers and Emporia numbers). The Flint Hills Technical College has seen strong enrollment in recent years and serves as an excellent resource for the local employers for their employee needs. The City of Emporia and the Regional Development Association of East-Central Kansas will continue to aggressively promote economic development to fill vacant storefronts, industrial parks, improve the quality of life and to further diversify the Emporia economy.

The occupancy rate in the downtown area is approximately 90%, and it has increased since 2022. Several projects in the downtown area have had a positive impact on the region. Downtown currently has three CDBG Commercial Rehabilitation Grants at 417 Commercial, 517 Merchant and 713 Commercial. Also, a Hope VI Grant from HUD was awarded to 502 Commercial, a downtown commercial property. All of these grants are refurbishing properties throughout downtown. Downtown has been the venue for several major events, with the largest being the Unbound Gravel Bicycle Race, which attracted 5,000 entries in this year's contest. The bicycle race has a $21 million dollar impact on the regional economy. Multiple large redevelopment projects are planned for the remainder of 2025 through 2026, which should further enhance commercial and residential options in the community core.

In 2024, the City of Emporia made significant improvements to city-owned infrastructure and facilities including a beginning $20 million in water line improvement across Emporia. The project will lead to better water service for Emporia Industrial Park III and should result in fewer water line breaks in Emporia. The major waterline improvements will conclude in 2026. In 2026, a Stormwater Utility fee will be implemented that will lead to improvements in the City's stormwater utility infrastructure. The Multi-Year Fund will be utilized to improve city infrastructure in 2025 and beyond. Moreover, the City has started construction on the replacement of fire station 1, representing another multimillion-dollar investment in downtown Emporia. The Fire project will be completed in the winter of 2026.

The City Commission and City Management will continue to monitor revenues, expenses, and unencumbered cash and will continue to set a goal of reaching targeted reserve levels. City Management will take aggressive action, if necessary, such as not filling vacant positions, eliminating capital purchases, and closely monitoring projects to ensure they stay within budget. In 2024, the Emporia City Commission approved a Five-Year Budget and adopted a Capital Improvement Plan, which will help the City better anticipate and manage its long-term finances. A Capital Improvement Committee meets monthly to review all capital projects, ensuring they are progressing or determining if they need to be put on hold. In 2024, the City Commission approved a 10% increase in rates for the Water, Sewer, and Solid Waste Funds for fiscal years 2025 and 2026. The establishment of the stormwater utility fee will raise $250K for stormwater improvements.

Contacting the City's Financial Management

This financial report is designed to provide a general overview of the City's finances. If you have questions about this report or need additional financial information, contact the City's Finance Department at 104 E 5th Avenue, Emporia, Kansas 66801.

FINANCIAL SECTION

Exhibit A

City of Emporia, Kansas
Statement of Net Position
December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Emporia Public Library
Assets				
Cash and investments	$ 27,232,248	$ 8,082,737	$ 35,314,985	$ 764,672
Receivables:				
Taxes	11,764,831	-	11,764,831	-
Accounts	863,671	1,482,269	2,345,940	-
Special assessments	105,342	-	105,342	-
Notes receivable	48,000	-	48,000	-
Due from other governments	597,538	349,527	947,065	1,247,447
Leases receivable	197,617	-	197,617	-
Beneficial interest in Community Foundation	-	-	-	446,411
Internal balances	2,093,790	(2,093,790)	-	-
Inventory and prepaid expenses	37,531	456,396	493,927	-
Capital assets:				
Not being depreciated	10,250,572	12,485,595	22,736,167	-
Being depreciated, net of depreciation	30,834,768	72,792,757	103,627,525	275,390
Total assets	84,025,908	93,555,491	177,581,399	2,733,920
Deferred Outflows of Resources				
Pension related deferred outflows	5,194,098	1,061,658	6,255,756	179,838
OPEB related deferred outflows	289,485	74,028	363,513	-
Total deferred outflows of resources	5,483,583	1,135,686	6,619,269	179,838
Liabilities				
Accounts payable	783,180	1,471,670	2,254,850	33,711
Accrued expenses	912,948	125,078	1,038,026	-
Accrued interest payable	65,033	407,582	472,615	-
Claims payable	566,783	-	566,783	-
Long term debt:				
Due within one year	2,447,613	3,666,900	6,114,513	22,098
OPEB due within one year	65,000	17,000	82,000	-
Due in more than one year	6,592,554	49,698,133	56,290,687	-
Net pension liability	20,743,744	3,470,523	24,214,267	551,131
OPEB liability	1,003,305	256,192	1,259,497	-
Total liabilities	33,180,160	59,113,078	92,293,238	606,940
Deferred Inflows of Resources				
Property taxes	10,329,637	-	10,329,637	1,247,447
Leases	181,441	-	181,441	
Pension related deferred inflows	212,823	-	212,823	249
OPEB related deferred inflows	270,941	69,286	340,227	-
Total deferred inflows of resources	10,994,842	69,286	11,064,128	1,247,696
Net Position				
Net investment in capital assets	33,233,314	31,522,765	64,756,079	275,390
Restricted :				
Public safety	188,384	-	188,384	-
Highways and streets	349,057	-	349,057	-
Culture and recreation	889,015	-	889,015	-
Planning and development	1,252,951	-	1,252,951	-
Debt service	4,242,874	-	4,242,874	-
Library (Nonexpendable)	-	-	-	300,854
Library (Expendable)	-	-	-	223,477
Unrestricted	5,178,894	3,986,048	9,164,942	259,401
Total net position	$ 45,334,489	$ 35,508,813	$ 80,843,302	$ 1,059,122

See accompanying notes to the basic financial statements

Exhibit B

City of Emporia, Kansas
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
					Primary Government			
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-Type Activities**	**Total**	**Emporia Public Library**
Primary government:								
Governmental activities								
General government	$ 3,798,620	$ 3,119,051	$ 616,798	$ -	$ (62,771)	$ -	$ (62,771)	$ -
Public safety	16,218,667	1,583,208	352,229	-	(14,283,230)	-	(14,283,230)	-
Highway and streets	5,971,292	-	374,053	1,970,437	(3,626,802)	-	(3,626,802)	-
Culture and recreation	6,411,742	902,250	11,880	4,321,801	(1,175,811)	-	(1,175,811)	-
Health and environment	112,200	-	-	-	(112,200)	-	(112,200)	-
Building maintenance	1,961,527	-	-	-	(1,961,527)	-	(1,961,527)	-
Planning and development	5,248,404	195,906	1,157,935	-	(3,894,563)	-	(3,894,563)	-
Airport operations	1,010,188	487,260	213,285	-	(309,643)	-	(309,643)	-
Interest on long-term debt	287,988	-	-	-	(287,988)	-	(287,988)	-
Total governmental activities	41,020,628	6,287,675	2,726,180	6,292,238	(25,714,535)	-	(25,714,535)	-
Business-type activities								
Solid waste disposal	6,520,576	5,510,563	-	-	-	(1,010,013)	(1,010,013)	-
Sewer utility	7,316,032	6,772,945	-	22,841	-	(520,246)	(520,246)	-
Water utility	11,390,048	9,540,470	-	589,369	-	(1,260,209)	(1,260,209)	-
Total business-type activities	25,226,656	21,823,978	-	612,210	-	(2,790,468)	(2,790,468)	-
Total primary government	$ 66,247,284	$ 28,111,653	$ 2,726,180	$ 6,904,448	(25,714,535)	(2,790,468)	(28,505,003)	-
Component Unit								
Emporia Public Library	$ 1,509,455	$ 19,866	$ 267,839	$ -	-	-	-	(1,221,750)
General revenues:								
Taxes:								
Property taxes:								
General purposes					8,252,071	-	8,252,071	1,201,323
Debt service					2,247,224	-	2,247,224	-
Sales taxes					9,875,366	-	9,875,366	-
Franchise taxes					2,838,093	-	2,838,093	-
Gasoline taxes					653,077	-	653,077	-
Use of money and property					1,791,202	531,058	2,322,260	42,122
Gain on sale of capital assets					162,312	196,149	358,461	
Other					87,834	-	87,834	4,000
Transfers					(441,869)	441,869	-	-
Total general revenues					25,465,310	1,169,076	26,634,386	1,247,445
Change in net position					(249,225)	(1,621,392)	(1,870,617)	25,695
Net position, beginning of year					45,377,053	37,109,931	82,486,984	1,033,427
Change in accouting principle					206,661	20,274	226,935	-
Net position, end of year					$ 45,334,489	$ 35,508,813	$ 80,843,302	$ 1,059,122

See accompanying notes to the basic financial statements

Exhibit C

CITY OF EMPORIA, KANSAS
Balance Sheet - Governmental Funds
December 31, 2024

	General	Multi-Year Improvement	Internal Improvements	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	$ 6,818,441	$ 2,772,727	$ 4,346,490	$ 3,993,697	$ 4,404,300	$ 22,335,655
Receivables:						
Taxes	8,557,658	-	-	2,061,111	1,146,062	11,764,831
Accounts	375,672	-	195,219	-	262,278	833,169
Special assessments	-	-	-	105,342	-	105,342
Notes receivable	-	-	-	48,000	-	48,000
Due from other governments	597,538	-	-	-	-	597,538
Leases receivable	197,617	-	-	-	-	197,617
Inventory	37,531	-	-	-	-	37,531
Due from other funds	2,181,677	-	-	-	-	2,181,677
Total Assets	$ 18,766,134	$ 2,772,727	$ 4,541,709	$ 6,208,150	$ 5,812,640	$ 38,101,360
Liabilities						
Accounts payable	$ 514,532	$ 28,442	$ 37,262	$ -	$ 202,944	$ 783,180
Accrued liabilities	899,501	-	-	-	13,447	912,948
Due to other funds	-	-	-	-	87,887	87,887
Total Liabilities	1,414,033	28,442	37,262	-	304,278	1,784,015
Deferred inflows of resources						
Unavailable revenue						
Special assessments	-	-	195,219	105,342	-	300,561
Leases	181,441	-	-	-	-	181,441
Notes receivable	-	-	-	48,000	-	48,000
Taxes	7,122,464	-	-	2,061,111	1,146,062	10,329,637
Total deferred inflows of resources	7,303,905	-	195,219	2,214,453	1,146,062	10,859,639
Fund balances:						
Nonspendable:						
Inventory	37,531	-	-	-	-	37,531
Restricted for:						
Public safety	-	-	-	-	188,384	188,384
Highway and streets	-	-	-	-	349,057	349,057
Culture and recreation	-	-	-	-	889,015	889,015
Planning and development	-	-	-	-	1,252,951	1,252,951
Debt service	-	-	-	3,993,697	249,177	4,242,874
Assigned for:						
Capital outlay	23,597	2,744,285	4,309,228	-	1,583,345	8,660,455
Unassigned	9,987,068	-	-	-	(149,629)	9,837,439
Total fund balance	10,048,196	2,744,285	4,309,228	3,993,697	4,362,300	25,457,706
Total liabilities, deferred inflows of resources and fund balances	$ 18,766,134	$ 2,772,727	$ 4,541,709	$ 6,208,150	$ 5,812,640	$ 38,101,360

See accompanying notes to the basic financial statements

City of Emporia, Kansas
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2024

Fund balances of governmental funds	$	25,457,706
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund statements.		41,085,340
Deferred outflows and inflows related to pension and OPEB activity are not required to be reported in the governmental funds but are required to be reported in the Statement of Net Position		4,999,819
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:		
Long-term liabilities		(9,040,167)
Total pension liability		(20,743,744)
Total OPEB liability		(1,068,305)
Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.		348,561
Liabilities for interest on long-term debt are recognized only when due in the governmental fund statements but are accrued in the government-wide statements.		(65,033)
Internal service funds are used to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.		4,360,312
Net position of governmental activities	$	45,334,489

See accompanying notes to the basic financial statements

Exhibit D

City of Emporia, Kansas
Statement of Revenues, Expenditures and
For the Year Ended December 31, 2024

	General	Multi-Year Improvement	Internal Improvements	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	$ 16,337,892	$ -	$ -	$ 2,295,224	$ 1,283,798	$ 19,916,914
Charges for services	2,651,586	-	-	-	195,906	2,847,492
Special assessments	-	-	-	67,861	-	67,861
Intergovernmental	3,896,317	-	4,324,167	51,360	4,197,177	12,469,021
Licenses and permits	281,051	-	-	-	-	281,051
Fines and fees	524,869	-	-	-	-	524,869
Use of money and property	673,012	180,871	261,477	218,027	215,207	1,548,594
Contributions	27,975	-	239,684	-	250,095	517,754
Administrative fees	2,617,422	-	-	-	-	2,617,422
Miscellaneous	64,014	-	30,225	-	35,615	129,854
Total Revenues	27,074,138	180,871	4,855,553	2,632,472	6,177,798	40,920,832
Expenditures:						
Current:						
General government	2,471,916	-	-	-	254,123	2,726,039
Public safety	14,130,424	-	-	-	37,732	14,168,156
Highway and streets	327,513	-	-	-	1,092,197	1,419,710
Culture and recreation	3,381,823	-	-	-	2,404,671	5,786,494
Health and environment	-	-	-	-	112,200	112,200
Building maintenance	1,681,644	-	-	-	-	1,681,644
Planning and development	-	-	-	-	1,248,404	1,248,404
Airport operations	765,899	-	-	-	-	765,899
Appropriations	83,428	-	-	-	-	83,428
Capital outlay	-	4,096,468	4,712,909	-	5,250,394	14,059,771
Debt service:						
Principal	115,600	-	164,662	875,000	490,719	1,645,981
Interest and fiscal charges	23,048	-	3,798	227,850	82,294	336,990
Total Expenditures	22,981,295	4,096,468	4,881,369	1,102,850	10,972,734	44,034,716
Excess of Revenues Over (Under) Expenditures	4,092,843	(3,915,597)	(25,816)	1,529,622	(4,794,936)	(3,113,884)
Other financing sources (uses):						
Transfers in	563,635	3,358,119	-	85,963	1,217,420	5,225,137
Transfers out	(4,281,346)	(200,000)	(458,991)	-	(726,669)	(5,667,006)
Issuance of long-term debt	-	-	-	-	1,114,641	1,114,641
Prooceeds from sale of capital assets	15,590	-	-	-	203,380	218,970
Total Other Financing Sources (Uses)	(3,702,121)	3,158,119	(458,991)	85,963	1,808,772	891,742
Net change in fund balances	390,722	(757,478)	(484,807)	1,615,585	(2,986,164)	(2,222,142)
Fund balances, beginning of year	9,657,474	3,501,763	4,794,035	2,378,112	7,348,464	27,679,848
Fund balances, end of year	$ 10,048,196	$ 2,744,285	$ 4,309,228	$ 3,993,697	$ 4,362,300	$ 25,457,706

See accompanying notes to the basic financial statements

City of Emporia, Kansas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	$ (2,222,142)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay costs in excess of capitalization threshold	7,488,716
Depreciation	(3,779,412)
Disposal of capital assets	(56,658)
Revenues in the statement of activities that do not provide current financial resources are reported as deferred inflows in the governmental funds.	
Special assessments and notes receivable	(112,480)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Principal payment on long-term debt	1,645,981
Bond premium amortization	34,287
Proceeds from long term debt	(1,114,641)
Changes in accrued interest payable	14,715
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in compensated absences and other post employment benefits payable	(201,970)
Changes in net pension obligations, deferred outflows and inflows	(1,508,034)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The revenues and expenses of certain internal service funds are included in governmental activities in the statement of activities.	(437,587)
Change in net position of governmental activities	$ (249,225)

See accompanying notes to the basic financial statements

Exhibit E

CITY OF EMPORIA, KANSAS
Statement of Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds				
	Solid Waste	Sewer Utility	Water Utility	Total	Internal Service Funds
Assets					
Current assets:					
Cash and investments	$ 3,203,765	$ 4,878,972	$ -	$ 8,082,737	$ 4,896,593
Accounts receivables, net	478,837	488,223	515,209	1,482,269	30,502
Due from other governments	-	-	349,527	349,527	-
Inventory	-	-	456,396	456,396	-
Total current assets	3,682,602	5,367,195	1,321,132	10,370,929	4,927,095
Noncurrent assets:					
Capital assets:					
Not being depreciated	102,625	490,863	11,892,107	12,485,595	-
Being depreciated, net of depreciation	1,722,590	43,739,538	27,330,629	72,792,757	-
Total noncurrent assets	1,825,215	44,230,401	39,222,736	85,278,352	-
Total assets	5,507,817	49,597,596	40,543,868	95,649,281	4,927,095
Deferred Outflows of Resources					
Pension related deferred outflows	488,511	291,454	281,693	1,061,658	-
OPEB related deferred outflows	34,468	20,954	18,606	74,028	-
Total Deferred Outflows of Resources	522,979	312,408	300,299	1,135,686	-
Liabilities					
Current liabilities:					
Accounts payable	234,444	97,243	1,139,983	1,471,670	-
Accrued liabilities	57,927	27,825	39,326	125,078	-
Due to other funds	-	-	2,093,790	2,093,790	-
Accrued interest payable	-	271,905	135,677	407,582	-
Claims payable	-	-	-	-	566,783
Current maturities on long-term debt	115,246	2,011,869	1,539,785	3,666,900	-
OPEB due within one year	8,000	5,000	4,000	17,000	-
Total current liabilities:	415,617	2,413,842	4,952,561	7,782,020	566,783
Long-term liabilities:					
Pension liability	1,596,927	952,752	920,844	3,470,523	-
OPEB liability	119,201	72,329	64,662	256,192	-
Due in more than one year	78,388	30,687,980	18,931,765	49,698,133	-
Total long-term liabilities:	1,794,516	31,713,061	19,917,271	53,424,848	-
Total liabilities	2,210,133	34,126,903	24,869,832	61,206,868	566,783
Deferred Inflows of Resources					
OPEB related deferred inflows	32,260	19,612	17,414	69,286	-
Total Deferred Inflows of Resources	32,260	19,612	17,414	69,286	-
Net position					
Net investment in capital assets	1,743,522	11,593,647	18,185,596	31,522,765	-
Unrestricted	2,044,881	4,169,842	(2,228,675)	3,986,048	4,360,312
Total net position	$ 3,788,403	$ 15,763,489	$ 15,956,921	$ 35,508,813	$ 4,360,312

See accompanying notes to the basic financial statements

CITY OF EMPORIA, KANSAS
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Enterprise Funds				
	Solid Waste	Sewer Utility	Water Utility	Total	Internal Service Fund
Operating revenues:					
Charges for services	$ 5,479,887	$ 6,766,137	$ 9,472,272	$ 21,718,296	$ 3,332,008
Other	30,676	6,808	68,198	105,682	134,610
Total operating revenues	5,510,563	6,772,945	9,540,470	21,823,978	3,466,618
Operating expenses:					
Personal services	2,610,531	1,496,669	1,490,154	5,597,354	-
Contractual services	1,799,103	263,561	1,132,532	3,195,196	-
Commodities	434,409	1,283,880	2,644,442	4,362,731	-
Maintenance and repairs	257,114	533,006	2,348,282	3,138,402	-
Depreciation	447,356	2,146,119	1,507,577	4,101,052	-
Administrative charges	875,905	610,000	1,105,842	2,591,747	-
Other	91,400	207,643	736,262	1,035,305	-
Claims and expenses	-	-	-	-	4,146,813
Total operating expenses	6,515,818	6,540,878	10,965,091	24,021,787	4,146,813
Operating income (loss)	(1,005,255)	232,067	(1,424,621)	(2,197,809)	(680,195)
Nonoperating revenues (expenses):					
Gain (loss) on sale of capital assets	181,524	14,625	(5,146)	191,003	-
Use of money and property	174,908	245,132	111,018	531,058	242,608
Interest and fiscal charges	(4,758)	(775,154)	(419,811)	(1,199,723)	-
Total nonoperating revenues (expenses)	351,674	(515,397)	(313,939)	(477,662)	242,608
Income (loss) before transfers and capital grants and contributions	(653,581)	(283,330)	(1,738,560)	(2,675,471)	(437,587)
Transfers in	14,971	-	426,898	441,869	-
Capital grants and contributions	-	22,841	589,369	612,210	-
Change in net position	(638,610)	(260,489)	(722,293)	(1,621,392)	(437,587)
Total net position, beginning of year	4,418,220	16,018,119	16,673,592	37,109,931	4,797,899
Change in accouting principle	8,793	5,859	5,622	20,274	-
Total net position, end of year	$ 3,788,403	$ 15,763,489	$ 15,956,921	$ 35,508,813	$ 4,360,312

See accompanying notes to the basic financial statements

Exhibit G

City of Emporia, Kansas
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Solid Waste	Sewer Utility	Water Utility	Totals	Internal Service Funds
Cash flows from operating activities:					
Receipts from customers and others	$ 5,452,250	$ 6,716,198	$ 8,471,355	$ 20,639,803	$ 3,460,286
Payments to suppliers	(3,444,159)	(2,953,591)	(8,049,991)	(14,447,741)	(3,863,270)
Payments to employees	(2,457,614)	(1,428,711)	(1,369,912)	(5,256,237)	-
Net cash provided by (used in) operating activities	(449,523)	2,333,896	(948,548)	935,825	(402,984)
Cash flows from noncapital financing activities:					
Transfers in (out)	14,971	-	426,898	441,869	-
Negative cash balance implicitly financed	-	-	2,093,790	2,093,790	-
Net cash provided by (used in) noncapital financing activities	14,971	-	2,520,688	2,535,659	-
Cash flows from investing activities:					
Interest received	174,908	245,132	111,018	531,058	242,608
Net cash provided by (used in) investing activities	174,908	245,132	111,018	531,058	242,608
Cash flows from capital and related financing activities:					
Purchase and construction of capital assets	(418,207)	(41,336)	(11,409,162)	(11,868,705)	-
Proceeds from sale of capital assets	181,524	14,625	-	196,149	-
Capital grants	-	22,841	589,369	612,210	-
Proceeds from long-term debt	45,814	135,920	5,112,828	5,294,562	-
Principal paid on long-term debt	(26,464)	(1,950,243)	(1,429,044)	(3,405,751)	-
Interest paid	(4,758)	(789,744)	(519,652)	(1,314,154)	-
Net cash provided by (used in) capital and related financing activities	(222,091)	(2,607,937)	(7,655,661)	(10,485,689)	-
Net change in cash and equivalents	(481,735)	(28,909)	(5,972,503)	(6,483,147)	(160,376)
Cash and equivalents, beginning of year	3,685,500	4,907,881	5,972,503	14,565,884	5,056,969
Cash and equivalents, end of year	$ 3,203,765	$ 4,878,972	$ -	$ 8,082,737	$ 4,896,593
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	$ (1,005,255)	$ 232,067	$ (1,424,621)	$ (2,197,809)	$ (680,195)
Adjustments to reconcile operating income (loss) to net cash used by operations:					
Depreciation	447,356	2,146,119	1,507,577	4,101,052	-
Changes in compensated absences	19,681	1,621	8,795	30,097	-
Changes in total pension liability	69,609	34,391	97,484	201,484	-
Changes in total OPEB liability	(9,458)	(5,750)	(5,105)	(20,313)	
Changes in deferred outflows of resources	66,501	42,320	17,513	126,334	-
Changes in deferred inflows of resources	(9,976)	(6,063)	(5,384)	(21,423)	-
Changes in:					
Receivables	(58,313)	(56,747)	(82,967)	(198,027)	(6,332)
Inventory	-	-	(24,341)	(24,341)	-
Accounts and claims payable	13,772	(55,501)	(58,290)	(100,019)	283,543
Accrued liabilities	16,560	1,439	6,939	24,938	-
Unearned revenues	-	-	(986,148)	(986,148)	-
Net cash provided by (used in) operating activities	$ (449,523)	$ 2,333,896	$ (948,548)	$ 935,825	$ (402,984)
Noncash capital and financing activities:					
Leasing activities	$ 45,814	$ -	$ 45,458	$ 91,272	$ -

See accompanying notes to the basic financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes to the basic financial statements include a summary of accounting policies followed and other information provided by the City of Emporia, Kansas, judged to be most appropriate for full disclosure in the preparation of the basic financial statements.

(1) Summary of Significant Accounting Policies

The City of Emporia, Kansas (the City) is a municipal corporation governed by five elected commissioners (the Commission). The City provides services to nearly 25,000 residents in many areas, including law enforcement and fire protection, water, sewer and sanitation services, community enrichment and development, and various social services.

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) in the United States of America applicable to local governments. The following represent the more significant accounting and reporting policies and practices of the City.

Financial Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are separate legal entities which are included in the primary government's financial report. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the City's financial accountability for the potential component unit. An entity is considered a component unit if City officials appoint a voting majority of the component unit's governing body and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit.

Discretely Presented Component Unit

Emporia Public Library – The Emporia Public Library (the Library) serves the citizens within the City's jurisdiction. The City appoints the entire governing body of the Library. Because the Library is not a separate taxing entity, the City levies tax for the Library's operations. The City appropriated $1,201,835 to the Library in 2024. Complete financial statements may be obtained at the Emporia Public Library, 110 E. 6th Avenue, Emporia, Kansas.

Jointly Governed Organizations

Regional Development Association of East Central Kansas, Inc. – The Regional Development Association of East Central Kansas, Inc., (the RDA) is a not-for-profit corporation whose purpose is to benefit the public interest through the activity of business and economic development in the City and Lyon County, Kansas. The RDA's governing board consists of seven voting members, two of whom are appointed by the City. The City has entered into a contract under which the City appropriates funds to the RDA which are used for business and economic development. The City has no ongoing financial interest or responsibilities with respect to the RDA.

Emporia Recreation Commission – The Emporia Recreation Commission was established as a joint venture between the City of Emporia, Kansas and Unified School District Number 253, Emporia, Kansas. The governing board consists of one member from the Emporia City Commission, one member from the Unified School District number 253 Board of Education, one member appointed by the Emporia City Commission, one member appointed by the Unified School District number 253 Board of Education and one member appointed at-large by the other four appointed members of the Recreation Commission Board.

Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide financial statements

The statement of net position and the statement of activities display information about the City, the primary government, as a whole. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. Expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

Fund financial statements

Fund financial statements report detailed information about the City. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

<u>Governmental Funds</u>

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in Proprietary Funds) are accounted for through Governmental Funds. The measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination.

The following are the City's major governmental funds:

The General Fund accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

The Multi-year Improvement Fund is used to account for the 1% county sales tax which is used to make improvements to the City of Emporia.

The Internal Improvements Fund is a capital projects fund used to account for capital improvement projects and the acquisition of capital assets.

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

<u>Proprietary Funds</u>

Proprietary Funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

The following are the City's major proprietary funds:

Solid Waste Disposal Fund accounts for funds derived from customer service charges for solid waste disposal. All activities necessary to provide such services are accounted for in this fund.

Sewer Utility Fund is used to account for all sewer operations including administration, maintenance, and financing and related debt service and billing collection. All operations are financed by means of customer user fees which are established by the governing body of the City.

Water Utility Fund is used to account for the provision of water service to the residents of the City and some customers outside the City. All activities necessary to provide water service are accounted for in this fund, including administration, operations, maintenance, financing and related debt service and billing collection.

Internal Service Funds

The internal service funds account for contributions made by the City to be used for paying claims for job-related injuries as well as contributions made by the City, current and former City employees to be used for payment of medical claims of covered employee health care participants and additional health insurance premiums. The City is self-insured for its workers' compensation insurance.

Measurement Focus and Basis of Accounting

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or when all eligibility requirements have been satisfied and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, sales tax, and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. This is a similar approach to that used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, the governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental Fund Financial Statements

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, certain revenue sources are deemed both measurable and available (collectible within the current year or within two months of year end and available to pay obligations of the current period). This includes investment earnings and state-levied locally shared taxes (including motor vehicle fees). Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made.

Property taxes, special assessments, and notes receivable, though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property taxes, special assessment, and notes receivables are recorded and deferred in the fund statements until they become available.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

Property taxes are recognized as revenue in the government-wide financial statements in the year the taxes are intended to be financed by those taxes.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on general long-term debt, which have not matured are recognized when due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Proprietary Fund Financial Statements

The economic resources measurement focus and the accrual basis of accounting are utilized by the proprietary funds. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred. All assets and liabilities (whether current or noncurrent) associated with a proprietary fund's activities are included on its statement of net position and statement of activities. Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. All other revenues and expenses are considered nonoperating.

Lease Arrangement

The City implemented Government Accounting Standards Board (GASB) Statement No. 87, Leases. The statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of the City's financial statements by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The Statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use and underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the City's leasing activities.

Subscriptions-Based Information Technology Arrangements (SBITA)

The City implemented GASB Statement No 96, Subscriptions-Based Information Technology Arrangements (SBITA). The statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for subscription-based information technology arrangements by governments. This Statement increases the usefulness of City's financial statements by defining and establishing a SBITA that results in a right-to-use subscription intangible asset and a corresponding subscription liability. The Statement establishes a single model for SBITA accounting based on the foundational principle that SBITAs are financings of the right to use and underlying asset much like the standards established in Statement No. 87, Leases. Under this Statement, the City is required to recognize a SBITA liability and an intangible right-to-use asset and recognize amortization of the discount on the subscription liability as an outflow of resources in subsequent financial reporting periods, thereby enhancing the relevance and consistency of information about the City's subscription activities.

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds managed by the City (except for investments of the employees' health insurance trust and workers' compensation fund). The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are stated at fair value. Cash balances from all funds are invested to the extent available in certificates of deposit and other authorized investments. Investments with maturity dates greater than three months are stated separately. Earnings from these investments, unless specifically designated, are allocated monthly to the investing fund based on the percentage of funds invested to total investments.

From time to time, the City invests available cash in the Kansas Municipal Investment Pool (KMIP). KMIP is a pooled investment vehicle offered by the State of Kansas as a voluntary investment alternative for municipalities in the State of Kansas. KMIP is governed by the State of Kansas Pooled Money Investment Board. Investments in the KMIP are reported at net asset value, which approximates fair value.

Accounts Receivable and Payable

Transactions between funds that are representative of lending / borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables / payables" (i.e., the current portion of interfund loans) or "advances to / from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to / from other funds". Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and other receivables are shown net of an allowance for uncollectible, if applicable.

Property taxes receivable – The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The office of the County Appraiser annually determines assessed valuations on January 1 and the County Clerk records the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the County. In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Property taxes are levied and liens against property are placed on November 1 of the year prior to the fiscal year for which they are budgeted. Payments are due December 20, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the remaining 50% then being due on or before May 10 of the following year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals. Taxes remaining due and unpaid at February 15 and July 1 are subject to collection procedures prescribed in state statutes.

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the City. Accruals of uncollected current year property taxes are offset by deferred inflows of resources and are identical to the adopted budget for 2025 in the governmental fund financial statements.

Inventories and Prepaid Items

Inventories in all funds are priced at cost of the latest purchase, which approximates average cost, and are based on year-end physical counts. Inventories consist of expendable supplies held for consumption. The cost of inventories is recorded as an expenditure when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, vehicles and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, as well as capital assets received in a service concession arrangement are reported at fair value as of the date of donation. Capital assets used in governmental funds types of the City are recorded at cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type is included in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20-75
Land improvements and infrastructure	20-75
Building improvements	20-75
Vehicles and equipment	5-10
Office equipment	5-10
Infrastructure	20-75

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory and sick pay benefits (collectively “compensated absences”). A liability is reported for unpaid accumulated sick leave for amounts that exceed the annual carryover total of 480 hours (720 for firefighters) at a rate of 4 hours of sick leave to one hour if annual sick leave payout. Any unused sick leave is not payable upon termination. compensated absences are accrued when incurred in the government-wide and proprietary funds and reported as a fund liability. Compensated absences pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are reported in governmental funds only if they have matured (i.e. unused reimbursable leave still outstanding following an employee's termination).

Compensated absences is accounted for as follows:

Governmental Funds - The accumulated liabilities for compensated absences is recorded in the governmental activities column of the government-wide financial statements.

Proprietary Funds - The costs of compensated absences accrued in the respective funds as earned by City employees and recorded in the proprietary fund financial statements and the business-type activities column of the government-wide financial statements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualifies for reporting in this category. The first item relates to the change in actual and projected experience in calculating the City's proportionate share of the pension liability and actuarial assumption changes, and the difference between actual and projected earnings in calculating the net pension liability. The second item results from assumption changes in calculating the City's OPEB liability. The third item relates to leases receivable which will be recognized as inflow of resources in future periods over the term of the leases.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items, which arises under the accrual and modified accrual basis of accounting, which qualify for reporting in this category. The first one relates to the change in actual and projected experience in calculating the pension liability and actuarial assumption changes, and the difference between actual and projected earnings in calculating the City's proportionate share of net pension liability. The second item relates to the change in actual and projected experience in calculating the OPEB liability. The third item, unavailable revenue, is reported in both the government-wide statement of net position and governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The fourth item, leases is reported in both the government-wide statement of net position and in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources over the remaining term of the leases.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees' Retirement System (KPERS) and additions to and deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post Employment Benefit Plans (OPEB)

The City sponsors a single-employer, defined benefit healthcare plan and participates in the Kansas Public Employees Death and Disability Plan, a multiple-employer defined benefit plan. The total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined on the same basis as they are reported by the OPEB Plans. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Interfund Activity

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as interfund receivables (i.e., due from other funds) in lender funds and interfund payables (i.e. due to other funds) in borrower funds.

Services provided and used – sales and purchases of goods and services between funds for a price approximating their fair value. Interfund services provided and used are reported as revenues in funds providing the good or service and expenditures or expenses in the fund purchasing the good or service. Unpaid amounts are reported as interfund receivables and payables in the fund balance sheets or statement of net position. The General fund provides administrative and other support services for the Solid Waste, Sewer Utility and Water Utility funds. Amounts charged for such services for the year ended December 31, 2024 were $875,905, $610,000, and $1,105,842, respectively.

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. For the purpose of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of bonds are recorded as revenue for the appropriate project. Special assessments received after issuance of bonds are recorded as revenue in the Debt Service Fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable. Accordingly, special assessments receivable are accounted for within the Debt Service Fund. Special assessments are levied over various periods, and the annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. Special assessment taxes levied are a lien on the property and are recorded as special assessment receivable with a corresponding amount recorded as deferred inflow of resources in the fund financial statements.

Statement of Cash Flows

For purposes of the statement of cash flows, short-term investments, and certificates of deposit with a maturity date within three months of the date acquired by the City, if any, are considered cash equivalents.

Fund Balances

In the fund financial statements, governmental funds report the following fund balance classifications:

Non-Spendable – This consists of amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – This consists of amounts where constraints are placed on the use of those resources which are either externally imposed by creditors, grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The governing Commission is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria as committed. The Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned – This consists of the residual fund balance that does not meet the requirements for the non-spendable, restricted, committed, or assigned classifications. A positive unassigned fund balance is only possible in the general fund.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Net Position Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

(1) Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

(2) Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.

(3) Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Stewardship, Compliance and Accountability

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted from statute), debt service funds and enterprise funds. 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 1.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been extended to on or before September 20th. The City 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 revenue 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. The statutes permit management to transfer budgeted amounts between line items and departments 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 governmental fund with a legal budget, showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, open accounts payable, and encumbrances. Encumbrances are commitments by the City 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 certain capital projects and the following special revenue funds: 2017 Housing, 2020 Housing, ARPA, Emergency Shelter, Law Enforcement Block Grants, DARE Crime Prevention, 2014 Housing, 911 Land Wire Fees, Lake Kahola, Stormwater Reserve Fund, Emporia Homeowner Repair, Home Equity Rehab, and Land Bank. Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The City legally adopted an annual budget for the Multi-Year Improvement Fund capital projects fund.

Compliance with Kansas Statutes

The Enforcement Block Grants Fund and Park Improvement Fund had a deficit fund balance of $849 and $148,780, respectively, as of December 31, 2024.

(2) Deposits and Investments

The City's cash is considered to be active funds by management and is invested according to KSA 9-1401. The statute requires that banks eligible to hold active funds have a main or branch bank in the County in which the City is located and the banks provide an acceptable rate of return for active funds.

Various City investments are considered to be idle funds by management and are invested according to KSA 12-1675. The statute requires that the City invest its idle funds in only temporary notes of the City, bank certificates of deposit, repurchase agreements, and if eligible banks do not offer an acceptable rate for the funds: U.S. Treasury bills or notes, or the Kansas Municipal Investment Pool (KMIP). Maturities of the above investments may not exceed two years by statute.

Some of the City's investments are of bond proceeds invested pursuant to KSA 10-131. This statute allows additional investment authority beyond that of KSA 12-1675. Investments of bond proceeds may follow KSA 12-1675 or include other investments such as the KMIP, direct obligations of the U. S. government or any agency thereof, investment agreements with a financial institution the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's investors service or Standard and Poor's corporation, and various other investments as specified in KSA 10-131.

At December 31, 2024, the carrying values of deposits and investments are summarized as follows:

Cash on hand	$ 4,775
Carrying amount of deposits	26,324,449
Kansas Municipal Investment Pool (KMIP)	8,985,761
Total cash and investments	$ 35,314,985

At December 31, 2024, the City has the following investments:

Investment Type	Fair Value	Rating	Weighted Rate
Kansas Municipal Investment Pool	$ 8,985,761	S&P AAAf/S1+	0.0100%

The KMIP is under the oversight of the Pooled Money Investment Board (the Board) The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligation of, or obligations that are insured as to principal and interest by the U. S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers. The fair value of the City's position in the municipal investment pool is substantially the same as the value of the pool shares.

The City does not have any formal investment policies that would further limit concentration of credit risk, credit risk, interest rate risk or custodial credit risks beyond state statutes.

Custodial credit risk is the risk that in the event of a depository financial institution failure, the City's deposits may not be returned. The City's deposit policy for custodial credit risk require that the depository financial institutions will maintain 100% security in the form of FDIC coverage and pledged collateral according to KSA 9-1402. As of December 31, 2024, the City’s deposits were insured with Federal depository insurance or collateralized by securities held in the City’s name by their financial institution’s agent.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level I inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. For the year ended December 31, 2024, the City's investment in KMIP was considered a cash equivalent as all investments were held in the overnight pool. Investments that are considered cash equivalents are not classified in the fair value hierarchy.

Component Unit - At year-end, the carrying amount of the Library's cash, including certificates of deposit and cash on hand, was $764,672 and the bank balance was $765,880. The difference between the carrying amount and the bank balance was outstanding checks, deposits in transit and cash on hand. Of the bank balance, $301,648 was covered by federal depository insurance and the remaining $464,232 was collateralized by pledged securities.

(3) Tax Revenues and Taxes Receivable

In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are recorded as taxes receivable with a corresponding amount recorded as a deferred inflow of resources on the balance sheets of the appropriate funds. It is not practical to apportion delinquent taxes held by the County Treasurer as of December 31, 2024. Estimated delinquencies are insignificant and have not been recorded.

Assessed values are established by the County Appraiser. The assessed value for property located in the City as of January 1, 2023 on which the 2023 levy was based was $225,686,147.

Fund	Levy
General	$ 29.731
Library	5.127
Bond and Interest	9.741
Industrial development	0.005
	$ 44.604

Tax revenues for the year ended December 31, 2024 consisted of the following:

	General Fund	Debt Service Fund	Non-major Governmental Funds	Total
Property taxes	$ 6,968,273	$ 2,295,224	$ 1,283,798	$ 10,547,295
Sales taxes	6,531,526	-	-	6,531,526
Franchise taxes	2,838,093	-	-	2,838,093
	$ 16,337,892	$ 2,295,224	$ 1,283,798	$ 19,916,914

Taxes receivable represent property, sales, and franchise taxes, including interest and penalties, reduced by an appropriate allowance for uncollectible taxes. Taxes receivable consisted of the following at December 31, 2024:

	General Fund	Debt Service Fund	Non-major Governmental Funds	Total
Property taxes	$ 7,122,464	$ 2,061,111	$ 1,146,062	$ 10,329,637
Sales taxes	1,173,269	-	-	1,173,269
Franchise taxes	261,925	-	-	261,925
	$ 8,557,658	$ 2,061,111	$ 1,146,062	$ 11,764,831

Intergovernmental Revenues

Intergovernmental revenues for the year ended December 31, 2024, consisted of the following:

	General Fund	Internal Improvements Fund	Debt Service Fund	Non-major Governmental Funds	Total
Grants:					
Federal, State and Local	$ 104,144	$ 4,324,167	$ -	$ 2,395,228	$ 6,823,539
State:					
Gasoline Tax	-	-	-	653,077	653,077
Transient guest tax	-	-	-	932,626	932,626
Special liquor tax	108,123	-	-	216,246	324,369
Local:					
County-wide sales taxes	3,343,839	-	-	-	3,343,839
Interlocal agreements	340,211	-	51,360	-	391,571
Total	$ 3,896,317	$ 4,324,167	$ 51,360	$ 4,197,177	$12,469,021

Interfund Activity

Transfers between funds for the year ended December 31, 2024 were as follows:

	Transfers Out:				
	General Fund	Multi-year Improvements Fund	Internal Improvements Fund	Non-major Governmental Funds	Total
Transfers In:					
Governmental activities:					
General Fund	$ -	$ -	$ 382,093	$ 181,542	$ 563,635
Multi-year Fund	3,316,346	-	-	41,773	3,358,119
Debt Service Fund	-	-	-	85,963	85,963
Non-major Governmental Funds	965,000	200,000	-	52,420	1,217,420
Total governmental activities	4,281,346	200,000	382,093	361,698	5,225,137
Business-type activities:					
Solid Waste Utility Fund	-	-	-	14,971	14,971
Water Utility Fund	-	-	76,898	350,000	426,898
Total business-type activities	-	-	76,898	364,971	441,869
Total	$ 4,281,346	$ 200,000	$ 458,991	$ 726,669	$ 5,667,006

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Any transfers within the governmental funds or within the proprietary funds have been eliminated in the government-wide statement of activities.

Amount due to/due from other funds as of December 31, 2024 were as follows:

	Due to:
	General Fund
Due from:	
Governmental activities:	
Other Governmental Funds	$ 87,887
Total governmental activities	87,887
Business-type activities:	
Water fund	2,093,790
Total business-type activities	2,093,790
Total	$ 2,181,677

Amounts due to the General Fund from Other Governmental Funds and Enterprise Funds represent advances for short-term cash flow needs.

(4) Lease Arrangements

Under GASB 87, Leases, a lessor is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflows of resources are measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that related to future periods. Additional information for each lease receivable is as follows:

The City entered into two lease agreements for the right to place communication equipment on water towers owned by the City. Under the leases, the City receives approximately $14,000 annually. The leases contain options to renew by sending written notice of renewal to the City no later than 120 days prior to the expiration of the initial lease term. The lease receivable is measured as the present value of the future rent payments expected to be received during the lease term at a discount rate of 4.25%, which is the incremental borrowing rate at the inception of the lease. At December 31, 2024 the leases receivable balance was $197,617.

For the year ended December 31, 2024, the City recognized $10,272 of lease revenue and $8,441 of interest revenue under these leases.

The City’s leases receivable activity for the year ended December 31, 2024, is as follows:

Lease Description	Beginning of Year	Additions	Retirements	End of year	Current
Tower attachments	$ 202,976	$ -	$ 5,359	$ 197,617	$ 5,588
Total leases receivable	$ 202,976	$ -	$ 5,359	$ 197,617	$ 5,588

The scheduled future minimum lease payment due under the lease arrangements for the years ending December 31, are as follows:

	Lease Receivable		
	Principal	**Interest**	**Total**
2025	$ 5,588	$ 8,212	$ 13,800
2026	5,827	7,973	13,800
2027	6,518	7,722	14,240
2028	7,700	7,420	15,120
2029	8,030	7,090	15,120
2030-2034	49,169	29,819	78,988
2035-2039	69,084	17,500	86,584
2040-2042	45,701	2,697	48,398
	$ 197,617	$ 88,433	$ 286,050

(5) Capital Assets

A summary of the changes in capital assets for the year ended December 31, 2024 is as follows:

Governmental activities:	Beginning of Year	Additions	Retirements	End of Year
Capital assets, not being depreciated				
Land	$ 5,319,964	$ -	$ -	$ 5,319,964
Construction in progress	4,848,852	4,426,660	4,344,904	4,930,608
Total capital assets, not being depreciated	10,168,816	4,426,660	4,344,904	10,250,572
Capital assets, being depreciated				
Land improvements	220,801,831	2,510,280	-	223,312,111
Building and improvements	16,090,715	3,016,884	-	19,107,599
Vehicles	4,970,669	366,343	517,407	4,819,605
Equipment, furniture and fixtures	8,726,774	398,812	-	9,125,586
Right of use assets - vehicles and equipment	640,657	907,439	47,863	1,500,233
Finance - vehicles and equipment	953,150	207,202	57,149	1,103,203
Right of use assets - SBITAs	141,554	-	-	141,554
Total capital assets being depreciated	252,325,350	7,406,960	622,419	259,109,891
Less accumulated depreciation for:				
Land improvements	200,702,286	2,007,655	-	202,709,941
Building and improvements	13,801,390	277,370	-	14,078,760
Vehicles	3,922,900	366,343	465,179	3,824,064
Equipment, furniture and fixtures	6,371,614	519,937	48,076	6,843,475
Right of use assets - vehicles and equipment	113,529	342,136	23,931	431,734
Finance - vehicles and equipment	135,597	237,660	28,575	344,682
Right of use assets - SBITAs	14,156	28,311	-	42,467
Total accumulated depreciation	225,061,472	3,779,412	565,761	228,275,123
Total capital assets being depreciated, net	27,263,878			30,834,768
Governmental activities capital assets, net	$ 37,432,694			$ 41,085,340

Business-Type Activities	Beginning of Year	Additions	Retirements	End of Year
Capital assets, not being depreciated				
Land	$ 222,572	$ -	$ -	$ 222,572
Construction in progress	4,917,990	11,391,099	4,046,066	12,263,023
Total capital assets, not being depreciated	5,140,562	11,391,099	4,046,066	12,485,595
Capital assets, being depreciated				
Land improvements	88,390,342	4,046,064	-	92,436,406
Building and improvements	31,584,115	-	-	31,584,115
Vehicles	3,445,664	391,946	277,700	3,559,910
Equipment, furniture and fixtures	12,744,173	40,542	59,525	12,725,190
Right of use assets - equipment	387,999	90,916	-	478,915
Total capital assets being depreciated	136,552,293	4,569,468	337,225	140,784,536
Less accumulated depreciation for:				
Land improvements	36,588,872	2,072,594	-	38,661,466
Building and improvements	16,021,484	943,214	-	16,964,698
Vehicles	2,735,704	311,655	258,504	2,788,855
Equipment, furniture and fixtures	8,760,925	641,253	27,779	9,374,399
Right of use assets - equipment	70,025	132,336	-	202,361
Total accumulated depreciation	64,177,010	4,101,052	286,283	67,991,779
Total capital assets being depreciated, net	72,375,283			72,792,757
Business-type activities capital assets, net	$ 77,515,845			$ 85,278,352

Depreciation expense was charged to functions and programs of the primary government as follows:

Governmental Activities:	
General government	$ 159,712
Public safety	741,041
Highway and streets	1,931,499
Culture and recreation	520,739
Building maintenance	205,536
Airport operations	220,885
Total depreciation expense for Governmental activities	$ 3,779,412
Business-type Activities:	
Solid waste	$ 447,356
Sewer utility	2,146,119
Water utility	1,507,577
Total depreciation expense for Business-type activities:	$ 4,101,052

(6) Long Term Debt

During the year ended December 31, 2024, the following changes, including the allocation of the general obligation bonds outstanding between governmental and business-type activities, occurred in long term liabilities:

Governmental Activities:	Beginning of Year	Adjustments/ Additions	Adjustments/ Retirements	End of Year	Due Within One Year
General obligation	$ 6,430,000	$ -	$ 875,000	$ 5,555,000	$ 855,000
Premium	424,346	-	34,287	390,059	-
Finance purchase	770,900	207,202	243,206	734,896	227,464
Lease liabilities	516,608	907,439	338,383	1,085,664	447,379
SBITA liabilities	111,136	-	24,730	86,406	26,663
Interlocal agreement	164,662	-	164,662	-	-
Compensated absences **	1,030,081	158,061	-	1,188,142	891,107
Total pension liability	19,814,489	929,255	-	20,743,744	-
Total OPEB liability	1,006,796	61,509	-	1,068,305	65,000
Total Governmental activities	30,269,018	2,263,466	1,680,268	30,852,216	2,512,613
Business-Type Activities:					
General obligation	20,740,000	-	1,780,000	18,960,000	1,815,000
Premium	1,338,847	-	116,139	1,222,708	-
Loans	28,931,216	5,203,290	1,508,217	32,626,289	1,529,526
Lease liabilities	339,476	91,272	126,553	304,195	140,487
Compensated absences **	212,725	39,116	-	251,841	181,887
Total pension liability	3,269,039	201,484	-	3,470,523	-
Total OPEB liability	293,505	-	20,313	273,192	17,000
Total Business-type activities	55,124,808	5,535,162	3,551,222	57,108,748	3,683,900
Total primary government	$ 85,393,826	$ 7,798,628	$ 5,231,490	$ 87,960,964	$ 6,196,513

** The change in compensated absences is presented as a net change

General obligation bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund both general obligation and revenue bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued with varying amounts of principal maturing each year. General obligation bonds and notes currently outstanding are as follows:

Issue	Interest Rate	Date of Issue	Original Issue	Date of Final Maturity	Bonds Outstanding
Governmental Activities					
2015 Internal Improvements	2.38%	7/30/2015	$ 4,330,000	9/1/2030	$ 230,000
2016 Internal Improvements	3.00%	11/25/2016	1,990,000	9/1/2029	80,000
2018 Internal Improvements	2.81%	6/26/2018	1,000,000	9/1/2033	210,000
2020 Refunding and Improvements	1.77%	10/20/2020	4,055,000	9/1/2035	2,240,000
2022 Internal Improvements	3.36%	10/11/02022	3,540,000	9/1/2037	2,795,000
Total Governmental Activities					$ 5,555,000
Business-Type Activities					
2015 Internal Improvements	2.38%	7/30/2015	$ 3,775,000	9/1/2030	$ 1,745,000
2016 Internal Improvements	3.00%	11/25/2016	2,850,000	9/1/2029	505,000
2018 Internal Improvements	2.81%	6/26/2018	6,190,000	9/1/2033	3,755,000
2020 Refunding and Improvements	1.77%	10/20/2020	2,885,000	9/1/2035	1,040,000
2022 Internal Improvements	3.36%	10/11/2022	1,625,000	9/1/2037	2,830,000
2023 Internal Improvements	4.0-5.0%	11/14/2023	9,505,000	9/1/2043	9,085,000
Total Business-Type Activities					$ 18,960,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending	Governmental Activities Principal	Governmental Activities Interest	Business-Type Activities Principal	Business-Type Activities Interest	Total
2025	$ 855,000	$ 195,100	$ 1,815,000	$ 757,738	$ 3,622,838
2026	645,000	165,100	1,845,000	688,987	3,344,087
2027	675,000	141,750	1,660,000	622,100	3,098,850
2028	505,000	117,350	1,610,000	559,475	2,791,825
2029	455,000	99,750	1,470,000	498,850	2,523,600
2030 - 2034	2,000,000	256,650	5,555,000	1,665,850	9,477,500
2035 - 2039	420,000	22,050	2,860,000	773,800	4,075,850
2040 - 2044	-	-	2,145,000	230,969	2,375,969
	$ 5,555,000	$ 997,750	$ 18,960,000	$ 5,797,769	$ 31,310,519

Interlocal Agreement

The City entered into an Interlocal Agreement (Agreement) with Lyon County (the County) to assist in the acquisition of radios related to a computer dispatch and report management system (computer system). Under the Agreement, the City is obligated to pay the County annual payments of $168,500 including interest at 2.3% beginning in December 2020 with the final payment made in December 2024.

Loans payable

The City entered into a loan agreement with the Kansas Department of Health & Environment through the Kansas Water Pollution Control Revolving Loan Fund related to a wastewater treatment plant improvement project for an amount up to $32,285,000. The interest rate on the loan is 1.69%, plus a .25% service fee. Final maturity is scheduled for September 1, 2038.

As of December 31, 2024, the City has drawn $32,166,919 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2024, the principal outstanding was $24,003,233.

The City entered into a loan agreement with the Kansas Department of Health & Environment through the Kansas Public Water Supply Loan Fund related to water infrastructure improvement projects for an amount up to $4,000,000. The interest rate on the loan is 1.66%, plus a .35% service fee. Final maturity is scheduled for August 1, 2046.

As of December 31, 2024, the City has drawn $3,555,686 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2024, the principal outstanding was $3,555,686.

The City entered into a loan agreement with the Kansas Department of Health & Environment through the Kansas Public Water Supply Loan Fund related to water infrastructure improvement projects for an amount up to $15,000,000. The interest rate on the loan is 1.85%, plus a .35% service fee. Final maturity is scheduled for February 1, 2045.

As of December 31, 2024, the City has drawn $5,067,370 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2024, the principal outstanding was $5,067,370.

Loans	Interest Rate	Date of Issue	Maximum Original Issue	Date of Final Maturity	Loans Outstanding
Business-Type Activities					
KDHE Loan - Water pollution control	1.69%	11/7/2017	$ 32,285,000	9/1/2038	$ 24,003,233
KDHE Loan - Public water supply	1.66%	9/3/2019	4,000,000	8/1/2046	3,555,686
KDHE Loan - Public water supply	1.85%	3/5/2023	15,000,000	2/1/2045	5,067,370
					$ 32,626,289

Estimated annual debt service requirements to maturity for the loans (based on the current outstanding balances) are as follows:

	Water Pollution Control		Public Water Supply		Totals	
Year Ending	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2025	$ 1,529,526	$ 465,009	$ -	$ -	$ 1,529,526	$ 465,009
2026	1,559,343	435,192	645,863	345,114	2,205,206	780,306
2027	1,589,740	404,794	742,553	370,363	2,332,293	775,157
2028	1,620,731	373,804	758,660	354,255	2,379,391	728,059
2029	1,652,326	342,209	775,117	337,798	2,427,443	680,007
2030 - 2034	8,757,532	1,215,142	3,652,260	1,429,343	12,409,792	2,644,485
2035 - 2039	7,294,035	338,279	1,013,854	205,527	8,307,889	543,806
2040 - 2044	-	-	1,034,749	98,901	1,034,749	98,901
	$ 24,003,233	$ 3,574,429	$ 8,623,056	$ 3,141,301	$ 32,626,289	$ 6,715,730

Finance Purchase Agreements

The City has entered into thirty (26) financing purchase agreements for the acquisition of various vehicles and equipment under terms generally from thirty-six (36) to sixty (60) months. Under the financing purchase agreements, the City is scheduled to make monthly payments ranging from $655 to $1,646 with interest varying from 3.7 to 8.2%.

The future minimum lease payments are as follows:

	Governmental Activities	
Year Ending	Principal	Interest
2025	$ 227,464	$ 38,063
2026	217,593	24,204
2027	196,597	12,769
2028	75,353	3,827
2029	17,889	353
	$ 734,896	$ 79,216

Leases Liabilities

The City has entered into thirty-two (32) lease agreements for the right-of-use (ROU) of various vehicles and equipment under terms generally from thirty-six (36) to sixty (60) months. Under twenty-eight (28) ROU vehicle agreements, the City is scheduled to make monthly payments ranging from $929 to $1,726 with interest varying from 4.75 to 8.23%. Under four ROU equipment agreements, the City is scheduled to make annual payments ranging from $10,000 to $19,992 with interest varying from 3.50 to 8.20%.

	Governmental Activities		Business-Type Activities		
Year Ending	Principal	Interest	Principal	Interest	Total
2025	$ 447,379	$ 65,649	$ 140,487	$ 13,265	$ 666,780
2026	414,982	34,322	114,205	7,731	571,240
2027	223,303	8,368	18,952	3,345	253,968
2028	-		20,560	1,738	22,298
2029	-	-	9,991	224	10,215
	$ 1,085,664	$ 108,339	$ 304,195	$ 26,303	$ 1,524,501

The City has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred. These leases are not included as lease liabilities or right-to-use leases assets on the statement of net position.

Subscription-Based Information Technology Arrangements

Per GASB Statement No. 96, a subscription-based information technology arrangement (SBITA) is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The measurement of the subscription liabilities is based on the present value of lease payments expected to be paid during the subscription term, such as fixed payments, variable payments that depend on an index or rate, variable payments that are fixed in substance, and residual value guarantee payments that are fixed in substance. The City has entered into a 5-year SBITA agreement requiring annual payments payments of $33,420 with interest at 7.80% through June, 2027.

As of December 31, 2024, the City had minimum principal and interest payment requirements for its SBITA right-of-use assets, with a remaining term more than one year, as follows:

	Governmental Activities	
Year Ending	**Principal**	**Interest**
2025	$ 26,663	$ 6,757
2026	28,748	4,672
2027	30,995	2,424
	$ 86,406	$ 13,853

Special Assessments

As provided by Kansas statutes, projects financed in part by special assessments are financed through general obligation bonds of the City and are retired from the Debt Service Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Debt Service Fund. The special assessments receivable are recorded as revenue when levied against the respective property owners as such amounts are not available to finance current year operations. The special assessment debt is a contingent liability of the City to the extent of property owner defaults, which have historically been immaterial.

Debt Margin

At December 31, 2024, the statutory limit on indebtedness for general obligation bonds and bond anticipation notes is $58,929,566, which, after reduction of applicable outstanding debt of $1,951,362 ($5,945,059 minus debt service fund balance of $3,993,697) provides a debt margin of $56,978,204.

Conduit Debt

The City has entered into several conduit debt arrangements wherein the City issues industrial revenue bonds to finance a portion of the construction of facilities by private enterprises. In return, the private enterprises have executed mortgage notes or leases with the City. The City is not responsible for payment of the original bonds, but rather the debt is secured only by the cash payments agreed to be paid by the private enterprises under the terms of the mortgage or lease agreements. Generally, the conduit debt is arranged so that payments required by the private enterprises are equal to the mortgage payment schedule related to the original debt. As of December 31, 2024, total outstanding conduit debt was approximately $18.2 million.

(7) Defined Benefit Pension Plan

Description of Pension Plan. The City participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing multiple employer public employee retirement system (Pension Plan). The Pension Plan is administered by the KPERS, a body corporate and an instrumentality of the State of Kansas. KPERS provides benefit provisions to the following statewide pension groups under one plan, as provided by K.S.A. 74, article 49:

- Public employees, which includes:
  - State/School employees
  - Local employees
- Police and Fire
- Judges

Substantially all public employees in Kansas are covered by the Pension Plan. Participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the Pension Plan for the City are included in the Local employees' group and the Kansas Police and Fire group.

KPERS issues a stand-alone comprehensive annual financial report, which is available on the KPERS website at www.kpers.org.

Benefits

Benefits are established by statute and may only be changed by the State Legislature. Members (except Police and Fire) with ten or more years of credited service, may retire as early as age 55 (Police and Fire may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of service equal 85. Police and Fire normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service.

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

Contributions

Member contributions are established by state law and are paid by the employee according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates are determined based on the results of an actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The actuarially determined employer contribution rate and the statutory contribution rate for the local employee group are both 9.26%. Member contribution rates as a percentage of eligible compensation for the fiscal year ended June 30, 2024 is 6%. The actuarially determined employer contribution rate and the statutory contribution rate for the police and Fire group are both 23.10%. Member contribution rates for this group are 7.15%.

Contributions to the Pension Plan from the City for the local employee group and police and firefighter group were $987,838 and $1,687,000, respectively, for the year ended December 31, 2024.

Employer Allocations

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School; Local; Police and Fire; and Judges

To facilitate separate (sub)actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployee allocations are applied to the amounts presented in the schedules of pension amounts by employer and nonemployer.

The allocation percentages for the City's share of the collective pension amounts as of June 30, 2024 was based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal years ended June 30, 2024. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At June 30, 2024, the City's proportion in the local employee group was 0.40587%, which was an increase of 0.01726% from 2023. At June 30, 2024, the City's proportion in the police and fire group was 0.97821%, which was an increase of 0.04342% from 2023.

Net Pension Liability

At June 30, 2024, the City's local employee group reported a liability of $8,621,568 for its proportionate share of the net pension liability. The City's police and fire group reported its proportionate share of the net pension liability of $15,592,699 at June 30, 2024.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024, using the following actuarial assumptions:

Price inflation	2.75%
Salary increases, including price inflation	3.50% to 12.00%
Long-term rate of return, net of investment expense, and including price inflation	7.00%

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Long-term Target Allocation	Long-Term Expected Real Rate of Return
U.S Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term Investments	4.00%	0.25%
	100.00%	

Discount Rate

The discount rate used by KPERS to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The local employers do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the KPERS Board of Trustees for this group may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00% as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate: *

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Local	$ 12,481,672	$ 8,621,568	$ 5,395,575
Police and Fire	21,333,295	15,592,699	10,791,942
Net Pension Liability	$ 33,814,967	$ 24,214,267	$ 16,187,517

For the year ended December 31, 2024, the City recognized Local pension expense of $1,633,400 and Police and Fire pension expense of $2,769,970, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Local Group	Police and Fire	Total
Deferred outflows of resources			
City contributions subsequent to the measurement date	$ 414,786	$ 805,656	$ 1,220,442
Difference between actual and expected experience	1,048,757	1,347,966	2,396,723
Net differences between projected and actual earnings on investments	52,818	74,317	127,135
Changes in assumptions	521,129	830,491	1,351,620
Changes in proportion	599,907	559,929	1,159,836
Total	$ 2,637,397	$ 3,618,359	$ 6,255,756
Deferred inflows of resources			
Differences between actual and expected experience	$ -	$ -	$ -
Changes in proportion	-	(212,823)	(212,823)
Total	$ -	$ (212,823)	$ (212,823)

The City reported $1,220,442 as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Local Group Deferred Outflows (Inflows) Amount	Police and Fire Group Deferred Outflows (Inflows) Amount
2025	$ 673,916	$ 745,319
2026	1,095,823	1,341,905
2027	349,155	418,743
2028	103,717	93,913
Total	$ 2,222,611	$ 2,599,880

Summary of financial reporting of the City's pension plan:

	Local Group	Police and Fire Group	Total
Governmental activities:			
Net Pension Liability	$ 5,151,045	$ 15,592,699	$ 20,743,744
Business-type activities:			
Net Pension Liability	3,470,523	-	3,470,523
Net Pension Liability	$ 8,621,568	$ 15,592,699	$ 24,214,267
Governmental activities:			
Pension related deferred outflows	$ 1,575,739	$ 3,618,359	$ 5,194,098
Pension related deferred inflows	-	(212,823)	(212,823)
Business-type activities:			
Pension related deferred outflows	1,061,658	-	1,061,658
Pension related deferred inflows	-	-	-
Total	$ 2,637,397	$ 3,405,536	$ 6,042,933

Supplemental Retirement Programs

The City offers employees a deferred compensation plans created in accordance with Internal Revenue Code Section 457 and/or salary deferral under Section 40l(a). Contributions to the plans by employees for the year ended December 31, 2024 were $167,262.

(8) Postemployment Benefits Other Than Pensions

Health Insurance Plan

Plan Description

The City offers postemployment health insurance to retired employees. The benefits are provided through a single employer defined benefit postemployment healthcare plan administered by the City. Kansas statutes provide that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements until the individuals become eligible for Medicare coverage at age 65. The health insurance benefit provides the same coverage for retirees and their dependents as for active employees and their dependents. The benefit is available for selection at retirement and is extended to retirees and their dependents until the individuals become eligible for Medicare at age 65. The plan does not issue a stand-alone financial report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.* (GASB Statement 75). Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Funding Policy

The City provides medical, prescription drug, and dental benefits (healthcare benefits) to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). This statute, which may be amended by the state legislature, establishes that participating retirees may be required to contribute to the employee group health benefits plan, including administrative costs at an amount not to exceed 125% of the premium cost for other similarly situated employees. The City requires participating retirees to contribute 120% of the premium cost of active employee.

The City provides funding for the expenditures on a pay-as-you-go basis through the Employee Health Care Fund. At January 1, 2023, the following employees were covered by the benefit terms:

Active employees	285
Inactive members currently receiving benefits	12
Total	297

Total OPEB Liability

The City's total OPEB liability of $957,118 was measured as of December 31, 2024 and was determined by actuarial valuation as of January 1, 2023 rolled forward to December 31, 2024. The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified.

Valuation date	January 1, 2023
Reporting date	December 31, 2024
Measurement period	January 1, 2024 to December 31, 2024
Actuarial method	Entry Age Normal Level Percentage of Pay
Inflation	2.5% per year
Payroll growth	2.5% per year
Discount rate	3.26% per year
Future retiree participation rate	30% for employees currently electing coverage. 0% for employees currently waiving coverage
Initial spouse participation rate	Male and female employees: 20% Husbands are assumed to be three years older than wives.
Mortality	RP 2014 Healthy Annuitant Mortality Tables adjusted to 2006 and projected with MP-2021 improvement scale.
Disability	None

As an unfunded plan, the discount rate reflects The Bond Buyer index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. The discount rate used to measure the total OPEB liability was 3.26%.

Changes in the total OPEB liability are as follows:

OPEB liability, beginning of year	$ 926,934
Service Cost	25,080
Interest	31,179
Changes of benefit terms	-
Difference between expected and actual experience	-
Changes of assumptions/methodology	34,882
Benefit payments	(60,957)
Net change in total OPEB liability	30,184
Total OPEB liability, end of year	$ 957,118
Total OPEB liability as a percentage of covered payroll	6.26%
Covered payroll	$ 15,290,004

The following presents the total OPEB liability, calculated using the current discount rate of 3.26%, as well as the total OPEB liability calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB liability	$ 1,043,769	$ 957,118	$ 881,631

The following presents the total OPEB liability, calculated using the current healthcare cost trend rate of 5.25% decreasing to 5.00%, as well as the total OPEB liability calculated using a healthcare cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Current Health Cost Trend Rate	1% Increase
Total OPEB liability	$ 875,099	$ 957,118	$ 1,051,601

For the year ended December 31, 2024, the City recognized OPEB expense of $89,217.

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2024, the City reported deferred outflows related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	$ 142,685	$ (130,553)
Changes of assumptions	118,140	(114,644)
Total	$ 260,825	$ (245,197)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the plan will be recognized in OPEB expense as follows:

Year Ending December 31:	Annual Recognition
2025	$ 32,958
2026	22,288
2027	10,132
2028	(1,020)
2029	(21,358)
Thereafter	(27,372)
Total	$ 15,628

Disability Benefits and Life Insurance Plan

Plan Description, Benefits Provided and Contributions

The City participates in a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan (the Plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members, as provided by KS.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Benefits are established by statute and maybe amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60 percent (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provisions.

The monthly long-term disability benefit is 60 percent of the member's monthly compensation, with a minimum of $100 and a maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, workers compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 55th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the members previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Active plan members	162
Disabled members	3
Total	165

Total OPEB liability and Actuarial Assumptions

The City's total OPEB liability of $384,379 was measured at June 30, 2024 (the measurement date), and was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024, using the following actuarial assumptions:

Valuation date	December 31, 2023
Measurement date	June 30, 2024
Inflation	2.75%
Actuarial cost method	Entry Age Normal
Payroll growth	3.00%
Salary increases including inflation	3.50%
Discount rate	3.93%

Mortality rates used for the death benefits were based on 90% of the RP-2014 Total Dataset +2 for Males and 90% of the RP-2014 Total Dataset+1 for Females. Generational mortality improvements were projected for future years using MP-2021.

The changes in the OPEB liability are as follows:

Balance, beginning of year	$ 373,367
Changes for the Year:	
Service Cost	20,537
Interest	13,644
Changes in Economic/Demographic Gains or Losses	19,960
Changes in Assumptions or Other Inputs	(2,520)
Benefit Payments	(40,609)
Balance, end of year	$ 384,379

Sensitivity Analysis

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	1% Decrease	Current Discount	1% Increase
Total OPEB liability	$ 403,061	$ 384,379	$ 366,604

Healthcare cost trend rate sensitivity analysis is not applicable as healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS.

OPEB Expense, Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the City recognized OPEB expense for this plan of $31,480. At December 31, 2024, the City reported deferred outflows and inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumption or Other Inputs	$ 84,237	$ (46,995)
Differences Between Expected and Actual Experience	18,451	(48,035)
	$ 102,688	$ (95,030)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to the plan will be recognized in OPEB expense as follows:

Year Ending December 31,	
2025	$ (2,701)
2026	(2,198)
2027	(742)
2028	232
2029	481
Thereafter	12,586
	$ 7,658

Summary of financial reporting of the City's OPEB plans:

	Health Insurance	Disability Ben. & Life Ins.	Total
Governmental activities:			
Net OPEB Liability	$ 762,204	$ 306,101	$ 1,068,305
Business-type activities:			
Net OPEB Liability	194,914	78,278	273,192
Net OPEB Liability	$ 957,118	$ 384,379	$ 1,341,497
Governmental activities:			
OPEB related deferred outflows	$ 207,709	$ 81,776	$ 289,485
OPEB related deferred inflows	(195,264)	(75,677)	(270,941)
Business-type activities:			
OPEB related deferred outflows	53,116	20,912	74,028
OPEB related deferred inflows	(49,933)	(19,353)	(69,286)
Total	$ 15,628	$ 7,658	$ 23,286

(11) Commitments and Contingencies

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlements of claims have not exceeded available coverage over the past three fiscal years.

Workers' compensation and employee health insurance - The City established a limited risk management programs for its workers' compensation and employee health insurance. The programs cover all eligible City employees. Premiums are paid into the workers' compensation and employee health care fund by all other funds and are available to pay claims, claim reserves and administrative costs of the program.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims over a certain amount. The City retains liability for $500,000 for each worker's compensation claim except of police and fire personnel for which the amount is $600,000. The City retains liability for the first $75,000 of health insurance claims. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The liability for claims and judgments is reported in the workers' compensation and health care internal service funds. Changes in the balances of claims liabilities during the past year are as follows:

	Workers' Compensation	Employee Health Insurance	Total
Balance, December 31, 2022	$ 33,634	$ 194,310	$ 227,944
Claims payments	(255,205)	(1,750,738)	(2,005,943)
Claims and changes in estimates	338,983	1,722,256	2,061,239
Balance, December 31, 2023	117,412	165,828	283,240
Claims payments	(193,239)	(2,796,115)	(2,989,354)
Claims and changes in estimates	233,228	3,039,669	3,272,897
Balance, December 31, 2024	$ 157,401	$ 409,382	$ 566,783

B. Federal and State Grants

The City has received financial assistance from various federal, state, and local agencies in the form of grants and entitlements. These programs are subject to audit by agents of the granting authority. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the City.

C. Litigation

The City is involved in legal proceedings arising from the ordinary course of City activities. While these proceedings may have future financial effect, management believes that their ultimate outcome will not be material to the basic financial statements.

D. Capital Projects and Encumbrances

At December 31, 2024, the City had contractual commitments for construction projects of approximately $16.6 million.

Outstanding encumbrances at December 31, 2024 were as follows: General Fund $23,957, Multi-Year Fund $396,746, Internal Improvements $376,867, Nonmajor governmental funds $3,007,536, Solid Waste $360,976, Sewer Utility $217,065, and Water Utility $13,232,257.

(12) Tax Abatements

Property tax abatements are authorized under Kansas statutes KSA 12-1740 et seq. and KSA 79- 201a and subject to City policy (Policy Statement 21 – IRB and Tax Exemption Policy). Kansas statutes provide a process for cities to abate property tax on qualifying property by issuing industrial revenue bonds up to the amount a developer borrows to finance the project. Abatements are used for industrial and office development; retail is not eligible. Cities may establish abatement percentages and criteria by policy rather than predefined state statute. Abatements may not exceed a term of ten years by statute but may be approved for a shorter term. The developer must demonstrate a positive cost/benefit to the various taxing jurisdictions. The City had the following active tax abatements during 2024, totaling $235,083 in abated City taxes for the year.

Rural Housing Incentive District

Based on Kansas statute KSA 12-5241 et seq. (the Act), the Rural Housing Incentive Districts (RHID) is a program designed to aid developers to build housing within communities by assisting in the financing of public improvements. RHID captures 100% of the incremental increase in real property taxes created by a housing development project for up to 15 years. In order to take advantage of the incentive, property must be within a redevelopment district. Districts are defined by the City or County and must be based on the Housing Needs Analysis. RHID is authorized for any city in Kansas with a population less than 60,000 in a county with a population of less than 80,000. The City has established a RHID for Hidden Vista, Riverside, Pleasant Point, Whittier Metropolis, Town Two, and Krestinger projects. Reimbursements for the year ended December 31, 2024 totaled $237,408.

Economic Development Incentives

Tax Increment Financing (TIF) is an economic development tool established by the Kansas TIF Act (KSA 12-1770 et seq.) to aid in financing projects for substantial public benefit. Public benefits can include strengthening the City's employment and economic base, diversifying the tax base, eliminating blight, providing amenities and job creation/retention.

Community Improvement District (CIDs) are an economic development tool established by the Kansas CID Act (KSA 12-6a26 through KSA 12-6a36 inclusive) to assist with a broad array of improvements that can benefit a development and the public.

Transportation Development District (TDDs) are an economic development tool established by the Kansas TDD Act (KSA 12-17, 140 et seq.) to assist with transportation-related improvements that can benefit a development and the public.

The City established the Emporia Pavilions Tax Increment Financing District and the Emporia Pavilions Community Improvement District (the Plan) to provide up to $6,069,235 in eligible reimbursable projects costs in accordance with the redevelopment agreement. The Plan is on a pay-as-you-go basis payable from the incremental increase in property and sales taxes. Funding is also available from the one percent CID Sales tax. Reimbursements from all sources for the year ended December 31, 2024 totaled $746,722.

The City established the Red Brick Tax Increment Financing District (the Red Brick Plan) to provide up to $12,578,229 in eligible reimbursable projects costs in accordance with the redevelopment agreement. The Red Brick Plan is on a pay-as-you-go basis payable from the incremental increase in property and sales taxes. Reimbursements from all sources for the year ended December 31, 2024 totaled $33,818.

The City established the Flint Hill Mall Community Improvement District (the District) to provide up to $2,400,000 in eligible reimbursable projects costs in accordance with the redevelopment agreement. The District is on a pay-as-you-go basis payable from the one percent District Sales tax. Reimbursements from all sources for the year ended December 31, 2024 totaled $232,277.

The City established the Fairview Hotel Community Improvement District (the District) to provide up to $17,195 in eligible reimbursable projects costs in accordance with the redevelopment agreement. The District is on a pay-as-you-go basis payable from the one percent District Sales tax. Reimbursements from all sources for the year ended December 31, 2024 totaled $45,483.

The City established the West Plaza Community Improvement District to provide up to $2,605,825 in eligible reimbursable projects costs in accordance with the redevelopment agreement. The District is on a pay-as-you-go basis payable from the one percent District Sales tax. Reimbursements from all sources for the year ended December 31, 2024 totaled $232,277.

(13) Change in Accounting Principle

The beginning net position of the City's governmental activities, business-type activities and enterprise funds was restated due to the City's implementation of the GASB Statement No. 101 – *Compensated Absences.*

			Enterprise Funds		
	Governmental Activities	Business-type Activities	Solid Waste	Sewer Utility	Water Utility
Net position, beginning of year, as previously reported	$ 45,377,053	$ 37,109,931	$ 4,418,220	$ 16,018,119	$ 16,673,592
Change in accounting principle:					
Statement No. 101	206,661	20,274	8,793	5,859	5,622
Net position, beginning of year, as restated	$ 45,583,714	$ 37,130,205	$ 4,427,013	$ 16,023,978	$ 16,679,214

(14) Subsequent Events

City management has evaluated subsequent events through June 25, 2025, the date the financial statements were available to be issued

On March 3, 2025, the City of Emporia, Kansas Building Commission issued $12,210,000 Series 2025 Revenue Bonds. Proceeds from the bonds, will provide funding for the City's Fire Station #1 project. The bonds are payable in semi-annual payments beginning September 2027 through September 2024 ranging from $30,000 to $1,150,000 including interest at 4.55%.

No other subsequent events were identified that required adjustment to or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

City of Emporia, Kansas
Required Supplementary Information
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	$ 17,200,594	$ 17,200,594	$ 16,337,892	$ (862,702)
Charges for services	2,209,170	2,209,170	2,651,586	442,416
Intergovernmental	3,874,484	3,874,484	3,896,317	21,833
Licenses and permits	264,750	264,750	281,051	16,301
Fines and fees	572,250	572,250	524,869	(47,381)
Use of money and property	288,196	288,196	673,012	384,816
Administrative fees	2,874,435	2,874,435	2,617,422	(257,013)
Miscellaneous	50,100	50,100	64,014	13,914
Total revenues	27,333,979	27,333,979	27,074,138	(259,841)
Expenditures:				
Current:				
General government	6,188,283	6,188,283	2,467,107	3,721,176
Public safety	14,774,516	14,774,516	14,124,524	649,992
Highway and streets	495,475	495,475	327,513	167,962
Culture and recreation	3,245,715	3,245,715	3,367,217	(121,502)
Building maintenance	1,881,867	1,881,867	1,680,612	201,255
Airport operations	1,065,817	1,065,817	760,899	304,918
Appropriations	88,000	88,000	83,428	4,572
Debt service	-	-	138,648	(138,648)
Total Expenditures	27,739,673	27,739,673	22,949,948	4,928,373
Excess of Revenues Over (Under) Expenditures	(405,694)	(405,694)	4,124,190	4,529,884
Other Financing Sources (Uses):				
Transfers in	-	-	563,635	563,635
Transfers out	(4,725,315)	(4,725,315)	(4,281,346)	443,969
Sale of capital assets	-	-	15,590	15,590
Total Other Financing Sources (Uses)	(4,725,315)	(4,725,315)	(3,702,121)	1,023,194
Change in fund balance	$ (5,131,009)	$ (5,131,009)	422,069	$ 5,553,078
Fund Balances, Beginning of Year			9,657,474	
Fund Balances, End of Year - budget basis			10,079,543	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(55,304)	
Encumbrances, end of year			23,957	
Fund Balances, End of Year - GAAP Basis			$ 10,048,196	

Schedule 2

CITY OF EMPORIA, KANSAS
REQUIRED SUPPLEMENTARY INFORMATION

KPERS AND KP&F PENSION PLAN
City Pension Plan
Schedule of the City's Proportionate Share of the Net Pension Liability
Last Ten Fiscal Years

	Plan Year June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's percentage share of the net pension liability	0.40587%	0.38860%	0.35884%	0.34070%	0.33349%	0.33205%	0.33349%	0.32030%	3.25000%	0.34900%
City's proportionate share of the net pension liability	$ 8,621,568	$ 8,152,542	$ 7,133,819	$ 4,088,287	$ 5,781,597	$ 4,639,961	$ 4,648,164	$ 4,639,403	$ 5,032,781	$ 4,586,831
City's covered payroll	$ 8,958,650	$ 8,668,743	$ 7,199,955	$ 6,226,085	$ 6,399,919	$ 6,160,395	$ 5,976,602	$ 5,809,077	$ 5,311,993	$ 5,601,674
City's proportionate share of the net pension liability as a percentage of covered payroll	96.24%	94.05%	99.08%	65.66%	90.34%	75.32%	77.77%	79.86%	94.74%	81.88%
Plan fiduciary net position as a percentage of the total pension liability	69.73%	68.37%	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%

	Plan Year June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's police & fire percentage share of the net pension liability	0.97821%	0.93479%	0.91850%	0.96798%	0.95888%	0.98074%	0.98090%	0.95220%	98.10000%	1.01600%
City's police & fire proportionate share of the net pension liability	$ 15,592,699	$ 14,930,986	$ 13,246,856	$ 9,236,867	$ 11,824,279	$ 9,926,281	$ 9,438,929	$ 8,929,395	$ 9,107,455	$ 7,376,621
City's police & fires covered payroll	$ 6,975,377	$ 6,246,063	$ 5,453,790	$ 5,291,952	$ 5,291,952	$ 5,054,843	$ 5,107,249	$ 4,914,795	$ 4,629,703	$ 4,636,234
City's police & fire proportionate share of the net pension liability as a percentage of covered payroll	223.54%	239.05%	242.89%	174.55%	223.44%	196.37%	184.81%	181.68%	196.72%	159.11%
Plan fiduciary net position as a percentage of the total pension liability	69.73%	68.37%	69.75%	76.40%	66.30%	69.88%	68.88%	67.12%	65.10%	64.95%

Schedule of Contributions

	December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 997,838	$ 815,928	$ 733,223	$ 645,780	$ 617,994	$ 615,724	$ 567,642	$ 491,326	$ 506,048	$ 531,766
Contributions in relation to the contractually required	$ 997,838	$ 815,928	$ 733,223	$ 645,780	$ 617,994	$ 615,724	$ 567,642	$ 491,326	$ 506,048	$ 531,766
Contribution Excess (Deficiency)	-	-	-	-	-	-	-	-	-	-
City's covered payroll	$ 10,775,788	$ 9,678,861	$ 8,238,461	$ 7,175,333	$ 7,177,631	$ 6,926,029	$ 5,810,051	$ 5,693,233	$ 5,163,755	$ 5,002,502
Contributions as a percentage of covered employee payroll	9.26%	8.43%	8.90%	9.00%	8.61%	8.89%	9.77%	8.63%	9.80%	10.63%

	December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 1,687,000	$ 1,478,180	$ 1,316,169	$ 1,235,980	$ 1,174,814	$ 1,773,936	$ 1,035,162	$ 935,286	$ 945,619	$ 990,299
Contributions in relation to the contractually required	$ 1,687,000	$ 1,478,180	$ 1,316,169	$ 1,235,980	$ 1,174,814	$ 1,773,936	$ 1,035,162	$ 935,286	$ 945,619	$ 990,299
Contribution Excess (Deficiency)	-	-	-	-	-	-	-	-	-	-
City's covered payroll	$ 7,303,030	$ 6,466,229	$ 5,747,463	$ 5,420,965	$ 5,357,109	$ 8,015,978	$ 5,419,696	$ 4,896,785	$ 4,494,387	$ 4,595,355
Contributions as a percentage of covered employee payroll	23.10%	22.86%	22.90%	22.80%	21.93%	22.13%	19.10%	19.10%	21.04%	21.55%

City of Emporia, Kansas
Required Supplementary Information
Schedule of Changes in Total OPEB Liability
and Related Ratios*

Health Insurance

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	$ 25,080	$ 22,639	$ 34,895	$ 33,700	$ 21,011	$ 16,273	$ 15,987
Interest on total OPEB liability	31,179	34,179	25,672	26,245	25,831	34,391	26,702
Difference between expected and actual experience	-	(174,807)	-	221,292	-	111,297	-
Changes of assumptions	34,882	(141,653)	6,074	63,470	97,889	(36,801)	99,687
Benefit payments and refunds	(60,957)	(52,056)	(66,567)	(51,299)	(46,844)	(51,844)	(58,000)
Net change in total pension liability	30,184	(311,698)	74	293,408	97,887	73,316	84,376
Total OPEB liability - beginning of year	926,934	1,238,632	1,238,558	945,150	847,263	773,947	689,571
Total OPEB liability - end of year	$ 957,118	$ 926,934	$ 1,238,632	$ 1,238,558	$ 945,150	$ 847,263	$ 773,947
Covered employee payroll**	$ 15,290,004	$ 14,917,077	$ 10,970,663	$ 10,703,086	$ 10,510,829	$ 10,254,467	$ 9,784,244
OPEB liability as a percentage of covered payroll	6.26%	6.21%	11.29%	11.57%	8.99%	8.26%	7.91%

Disability Benefits and Life Insurance

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	$ 20,537	$ 17,181	$ 27,556	$ 24,897	$ 21,596	$ 20,486	$ 20,328
Interest on total OPEB liability	13,644	10,526	8,239	8,455	12,256	13,137	12,074
Difference between expected and actual experience	19,960	82,501	(30,294)	(19,784)	(17,029)	(12,625)	-
Changes of assumptions	(2,520)	(2,128)	(55,174)	1,002	30,421	7,332	(11,645)
Benefit payments and refunds	(40,609)	(29,510)	(18,742)	(18,071)	(18,071)	(19,316)	(18,114)
Net change in total pension liability	11,012	78,570	(68,415)	(3,501)	29,173	9,014	2,643
Total OPEB liability - beginning of year	373,367	294,797	363,212	366,713	337,540	328,526	325,883
Total OPEB liability - end of year	$ 384,379	$ 373,367	$ 294,797	$ 363,212	$ 366,713	$ 337,540	$ 328,526
Covered employee payroll**	$ 8,580,949	$ 7,868,375	$ 6,616,785	$ 6,560,169	$ 6,051,006	$ 5,773,275	$ 5,693,456
OPEB liability as a percentage of covered payroll	4.48%	4.75%	4.46%	5.54%	6.06%	5.85%	5.77%

* Data became first available with the inception of GASB Statement 75 during fiscal year 2018; therefore, 10 years of data is unavailable.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

COMBINING INDIVIDUAL FUND STATEMENTS AND SCHEDULES

NON-MAJOR FUNDS

Special Revenue Funds are used to account for specific revenues, which are legally restricted to expenditure for particular purposes.

Library Fund - To account for the collection of tax levy money, which is appropriated to the Emporia Public Library for its operations.

Convention and Tourism Promotion Fund - To account for the promotion of convention and tourism. Financing is provided by a 7% tax on gross rental receipts collected from hotels and motels within the City limits.

Industrial Development Fund - To account for the promotion of industrial development. The majority of this fund is used to assist in the acquisition of land for the industrial parks. Financing is provided by a property tax levy not to exceed 1 mill. This is the maximum amount that can be levied per Kansas statues.

Special Alcohol Program Fund - To account for costs for the establishment, maintenance and/or expansion of services or programs related to substance abuse prevention and education, or treatment of persons who are substance abusers or are in danger of becoming substance abusers. Financing is provided by tax on the sale of alcoholic liquor at establishments that have an on-premise license. State law requires 1/3 of this liquor tax to be used for a special alcohol program.

2017 Housing Fund - To account for the housing grant funds.

2020 Housing Fund - To account for the housing grant funds.

Special Park and Recreation Fund - To account for the costs of enhancing the area of recreation or parks. Financing is provided by tax on the sale of alcoholic liquor at establishments that have an on-premise license. State law requires 1/3 of this liquor tax to be used for a special park and recreation fund.

Special Street Fund - To account for a portion of costs of maintaining the street system. Financing is provided by a proportionate share of the Special City and County Highway Fund distributed by the State Treasurer.

Drug Money Forfeiture Fund - To account for the receipt and expenditure of funds seized by the police in connection with the arrest and conviction of individuals for illegal drug activities.

Industrial Development Sales Tax Fund - To account for the sales tax receipts, other revenues and expenditures related to industrial development. Receipts of retail sales taxes are deposited in the General Fund, and the portion related to this activity is transferred to this fund.

American Rescue Plan Act (ARPA) Fund account for the City’s $3.75 million dollar allotment from the U.S. Department of the Treasury that are to be used to support its response and recovery from the COVID-19 public health emergency.

Enforcement Block Grant - To account for grant funds appropriated to a local women's shelter.

DARE Crime Prevention Fund - To account for funds expended in connection with the DARE program.

2014 Housing Fund - To account for the housing grant funds.

911 Land Wireless Fees Fund - To account for fees collected and expenditures made.

Lake Kahola Fund - To account for the funds received in the sale of Lake Kahola to the Lake Kahola cabin owners.

Stormwater Reserve Fund - To account for funds used to fund future stormwater projects.

Emporia Homeowner Repair Fund - To account for funds used in the home repair program.

Home Equity Rehab Fund - To account for funds used in the home equity rehab program

Land Bank Fund – To account for funds used to establish the land bank fund.

Capital project funds are used to account for acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Airport Improvements Fund - To account for the costs of new airport improvements.

Civic Auditorium Project Fund - To account for the costs of improvements to the Civic Auditorium.

Park Improvements Fund - To account for the costs of improving existing parks.

Paving Projects Fund- To account for the costs of new paving projects.

Debt service fund are used to account for the accumulation of resources and payment of debt service obligations.

The Equipment Debt Service Fund - To account for the accumulation of funds to pay for future equipment acquisition obligations.

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-major Governmental Funds
December 31, 2024

	Combined Special Revenue Funds	Combined Capital Project Funds	Equipment Debt Service Fund	Totals
Assets				
Cash and investments	$ 2,702,654	$ 1,452,469	$ 249,177	$ 4,404,300
Receivables:				
Taxes	1,146,062	-	-	1,146,062
Accounts	12,278	250,000	-	262,278
Total Assets	$ 3,860,994	$ 1,702,469	$ 249,177	$ 5,812,640
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	$ 22,078	$ 180,866	$ -	$ 202,944
Accrued liabilities	13,447	-	-	13,447
Due to other funds	849	87,038	-	87,887
Total Liabilities	36,374	267,904	-	304,278
Deferred inflows of resources				
Unavailable revenues - taxes	1,146,062	-	-	1,146,062
Fund balances				
Restricted:				
Public safety	188,384	-	-	188,384
Highway and streets	349,057	-	-	349,057
Culture and recreation	889,015	-	-	889,015
Planning and development	1,252,951	-	-	1,252,951
Debt service	-	-	249,177	249,177
Assigned:				
Capital putlay	-	1,583,345	-	1,583,345
Unassigned (deficit)	(849)	(148,780)	-	(149,629)
Total fund balances	2,678,558	1,434,565	249,177	4,362,300
Total liabilities, deferred inflows of resources and fund balances	$ 3,860,994	$ 1,702,469	$ 249,177	$ 5,812,640

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2024

	Combined Special Revenue Funds	Combined Capital Project Funds	Equipment Debt Service Fund	Totals
Revenues:				
Taxes	$ 1,283,798	$ -	$ -	$ 1,283,798
Charges for services	195,906	-	-	195,906
Intergovernmental	2,330,286	1,866,891	-	4,197,177
Use of money and property	125,783	73,218	16,206	215,207
Contributions	3,490	246,605	-	250,095
Miscellaneous	35,615	-	-	35,615
	3,974,878	2,186,714	16,206	6,177,798
Expenditures:				
Current:				
General government	254,123	-	-	254,123
Public safety	37,732	-	-	37,732
Highway and streets	1,092,197	-	-	1,092,197
Culture and recreation	2,404,671	-	-	2,404,671
Health and environment	112,200	-	-	112,200
Planning and development	1,248,404	-	-	1,248,404
Capital outlay	-	3,712,427	1,537,967	5,250,394
Debt service:				-
Principal	-	-	490,719	490,719
Interest and fiscal charges	-	-	82,294	82,294
	5,149,327	3,712,427	2,110,980	10,972,734
Excess of Revenues Over (Under) Expenditures	(1,174,449)	(1,525,713)	(2,094,774)	(4,794,936)
Other financing sources (uses):				
Transfers in	1,167,420	50,000	-	1,217,420
Transfers out	(684,896)	(41,773)	-	(726,669)
Issuance of long-term debt	-	-	1,114,641	1,114,641
Sale of capital assets	-	-	203,380	203,380
Total Other Financing Sources (Uses)	482,524	8,227	1,318,021	1,808,772
Change in fund balances	(691,925)	(1,517,486)	(776,753)	(2,986,164)
Fund Balances, Beginning of year	3,370,483	2,952,051	1,025,930	7,348,464
Fund Balances, End of Year	$ 2,678,558	$ 1,434,565	$ 249,177	$ 4,362,300

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2024

Schedule 6

	Library	Convention and Tourism Promotion	Industrial Development	Special Alcohol Program	2017 Housing	2020 Housing
Assets						
Cash and investments	$ 79	$ 671,186	$ 25,978	$ 122,644	$ -	$ 3,994
Receivables:						
Taxes	1,145,062	-	1,000	-	-	-
Accounts	-	-	-	-	102	-
Total Assets	$ 1,145,141	$ 671,186	$ 26,978	$ 122,644	$ 102	$ 3,994
Liabilities						
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Deferred inflows of resources						
Unavailable revenues - taxes	1,145,062	-	1,000	-	-	-
Fund balances						
Restricted:	-	-	-	-	-	-
Public safety	-	-	-	122,644	-	-
Highway and streets	-	-	-	-	-	-
Culture and recreation	79	671,186	-	-	-	-
Planning and development	-	-	25,978	-	102	3,994
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	79	671,186	25,978	122,644	102	3,994
Total liabilities, deferred inflows of resources and fund balances	$ 1,145,141	$ 671,186	$ 26,978	$ 122,644	$ 102	$ 3,994

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2024

Continued

	Special Park and Recreation	Special Street	Drug Money Forfeiture	Industrial Development Sales Tax	ARPA	Emergency Shelter	Enforcement Block Grants	DARE Crime Prevention
Assets								
Cash and investments	$ 217,750	$ 223,765	$ 70,499	$ 1,047,464	$ -	$ 4,714	$ -	$ -
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Accounts	-	12,176	-	-	-	-	-	-
Total Assets	$ 217,750	$ 235,941	$ 70,499	$ 1,047,464	$ -	$ 4,714	$ -	$ -
Liabilities								
Liabilities:								
Accounts payable	$ -	$ 12,442	$ 4,759	$ -	$ -	$ 4,714	$ -	$ -
Accrued liabilities	-	13,447	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	849	-
Total Liabilities	-	25,889	4,759	-	-	4,714	849	-
Deferred inflows of resources								
Unavailable revenues - taxes	-	-	-	-	-	-	-	-
Fund balances								
Restricted:	-	-	-	-	-	-	-	-
Public safety	-	-	65,740	-	-	-	-	-
Highway and streets	-	210,052	-	-	-	-	-	-
Culture and recreation	217,750	-	-	-	-	-	-	-
Planning and development	-	-	-	1,047,464	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	(849)	-
Total fund balances	217,750	210,052	65,740	1,047,464	-	-	(849)	-
Total liabilities, deferred inflows of resources and fund balances	$ 217,750	$ 235,941	$ 70,499	$ 1,047,464	$ -	$ 4,714	$ -	$ -

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2024

Schedule 6

Continued

	2014 Housing	911 Land Wireless Fees	Lake Kahola	Storm-water Reserve Fund	Emporia Homeowner Repair	Home Equity Rehab	Land Bank	Totals
Assets								
Cash and investments	$ 27,380	$ -	$ -	$ 139,168	$ 6,276	$ 7,794	$ 133,963	$ 2,702,654
Receivables:								
Taxes	-	-	-	-	-	-	-	1,146,062
Accounts	-	-	-	-	-	-	-	12,278
Total Assets	$ 27,380	$ -	$ -	$ 139,168	$ 6,276	$ 7,794	$ 133,963	$ 3,860,994
Liabilities								
Liabilities:								
Accounts payable	$ -	$ -	$ -	$ 163	$ -	$ -	$ -	$ 22,078
Accrued liabilities	-	-	-	-	-	-	-	13,447
Due to other funds	-	-	-	-	-	-	-	849
Total Liabilities	-	-	-	163	-	-	-	36,374
Deferred inflows of resources								
Unavailable revenues - taxes	-	-	-	-	-	-	-	1,146,062
Fund balances								
Restricted:	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	188,384
Highway and streets	-	-	-	139,005	-	-	-	349,057
Culture and recreation	-	-	-	-	-	-	-	889,015
Planning and development	27,380	-	-	-	6,276	7,794	133,963	1,252,951
Unassigned (deficit)	-	-	-	-	-	-	-	(849)
Total fund balances	27,380	-	-	139,005	6,276	7,794	133,963	2,678,558
Total liabilities, deferred inflows of resources and fund balances	$ 27,380	$ -	$ -	$ 139,168	$ 6,276	$ 7,794	$ 133,963	$ 3,860,994

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2024

Schedule 7

	Library	Convention and Tourism Promotion	Industrial Development	Special Alcohol Program	2017 Housing	2020 Housing
Revenues:						
Taxes	$ 1,201,835	$ -	$ 1,196	$ -	$ -	$ -
Charges for services	-	-	-	-	-	-
Intergovernmental	-	932,626	-	108,123	-	-
Use of money & property	-	24,211	1,335	6,287	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	16,802	-	-	-	-
	1,201,835	973,639	2,531	114,410	-	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Culture and recreation	1,201,756	1,120,056	-	-	-	-
Health and environment	-	-	-	112,200	-	-
Planning and development	-	-	-	-	-	-
	1,201,756	1,120,056	-	112,200	-	-
Excess of Revenues Over (Under) Expenditures	79	(146,417)	2,531	2,210	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(190,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	(190,000)	-	-	-	-
Change in fund balances	79	(336,417)	2,531	2,210	-	-
Fund Balances (Deficit), Beginning of Year	-	1,007,603	23,447	120,434	102	3,994
Fund Balances (Deficit), End of Year	$ 79	$ 671,186	$ 25,978	$ 122,644	$ 102	$ 3,994

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2024

Continued

	Special Park and Recreation	Special Street	Drug Money Forfeiture	Industrial Development Sales Tax	ARPA	Emergency Shelter	Enforcement Block Grants	DARE Crime Prevention
Revenues:								
Taxes	$ -	$ 80,767	$ -	$ -	$ -	$ -	$ -	$ -
Charges for services	-	-	-	195,906	-	-	-	-
Intergovernmental	108,123	653,077	40,393	-	246,237	10,511	4,137	-
Use of money & property	8,719	15,928	2,710	39,146	6,543	-	-	-
Contributions	-	-	-	-	-	-	-	-
Miscellaneous	-	20,563	-	-	-	-	-	-
	116,842	770,335	43,103	235,052	252,780	10,511	4,137	-
Expenditures:								
Current:								
General government	-	-	-	-	246,237	-	-	-
Public safety	-	-	13,247	-	-	16,905	7,580	-
Highway and streets	-	882,033	-	-	-	-	-	-
Culture and recreation	82,859	-	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-	-	-
Planning and development	-	-	-	1,007,433	-	-	-	-
	82,859	882,033	13,247	1,007,433	246,237	16,905	7,580	-
Excess of Revenues Over (Under) Expenditures	33,983	(111,698)	29,856	(772,381)	6,543	(6,394)	(3,443)	-
Other financing sources (uses):								
Transfers in	-	102,420	-	925,000	-	-	-	-
Transfers out	-	-	-	(435,963)	(58,933)	-	-	-
Total Other Financing Sources (Uses)	-	102,420	-	489,037	(58,933)	-	-	-
Change in fund balances	33,983	(9,278)	29,856	(283,344)	(52,390)	(6,394)	(3,443)	-
Fund Balances (Deficit), Beginning of Year	183,767	219,330	35,884	1,330,808	52,390	6,394	2,594	-
Fund Balances (Deficit), End of Year	$ 217,750	$ 210,052	$ 65,740	$ 1,047,464	$ -	$ -	$ (849)	$ -

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2024

Schedule 7
Continued

	2014 Housing	911 Land Wireless Fees	Lake Kahola	Stormwater Reserve Fund	Emporia Homeowner Repair	Home Equity Rehab	Land Bank	Totals
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,283,798
Charges for services	-	-	-	-	-	-	-	195,906
Intergovernmental	-	-	-	-	227,059	-	-	2,330,286
Use of money & property	-	-	-	13,609	-	328	6,967	125,783
Contributions	-	-	-	-	-	3,490	-	3,490
Miscellaneous	(1,750)	-	-	-	-	-	-	35,615
	(1,750)	-	-	13,609	227,059	3,818	6,967	3,974,878
Expenditures:								
Current:								
General government	-	-	-	7,886	-	-	-	254,123
Public safety	-	-	-	-	-	-	-	37,732
Highway and streets	-	-	-	210,164	-	-	-	1,092,197
Culture and recreation	-	-	-	-	-	-	-	2,404,671
Health and environment	-	-	-	-	-	-	-	112,200
Planning and development	65,227	-	-	-	175,326	-	418	1,248,404
	65,227	-	-	218,050	175,326	-	418	5,149,327
Excess of Revenues Over (Under) Expenditures	(66,977)	-	-	(204,441)	51,733	3,818	6,549	(1,174,449)
Other financing sources (uses):								
Transfers in	40,000	-	-	100,000	-	-	-	1,167,420
Transfers out	-	-	-	-	-	-	-	(684,896)
Total Other Financing Sources (Uses)	40,000	-	-	100,000	-	-	-	482,524
Change in fund balances	(26,977)	-	-	(104,441)	51,733	3,818	6,549	(691,925)
Fund Balances (Deficit), Beginning of Year	54,357	-	-	243,446	(45,457)	3,976	127,414	3,370,483
Fund Balances (Deficit), End of Year	$ 27,380	$ -	$ -	$ 139,005	$ 6,276	$ 7,794	$ 133,963	$ 2,678,558

Schedule 8

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-major Capital Project Funds
December 31, 2024

	Airport Improvements	Auditorium Project	Park Improvements	Paving Projects	Totals
Assets					
Cash and investments	$ 328,387	$ 208,024	$ -	$ 916,058	$ 1,452,469
Receivables:					
Accounts	-	-	-	250,000	250,000
Total Assets	$ 328,387	$ 208,024	$ -	$ 1,166,058	$ 1,702,469
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 10,400	$ -	$ 126,005	$ 7,520	$ 180,866
Due to other funds	-	-	22,775	-	87,038
Total Liabilities	10,400	-	148,780	7,520	267,904
Fund balances					
Assigned:					
Capital outlay	317,987	208,024	-	1,158,538	1,583,345
Unassigned (deficit)	-	-	(148,780)	-	(148,780)
Total fund balances	317,987	208,024	(148,780)	1,158,538	1,434,565
Total liabilities and fund balances	$ 328,387	$ 208,024	$ -	$ 1,166,058	$ 1,702,469

Schedule 9

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Capital Project Funds
For the Year Ended December 31, 2024

	Airport Improvements	Civic Auditorium Project	Park Improvements	Paving Projects	Totals
Revenues:					
Intergovernmental	$ 213,285	$ -	$ 1,030	$ 1,652,576	$ 1,866,891
Use of money and property	19,780	10,808	9,882	32,748	73,218
Contributions	-	-	(3,395)	250,000	246,605
	233,065	10,808	7,517	1,935,324	2,186,714
Expenditures:					
Capital outlay	130,156	-	956,809	2,524,258	3,712,427
	130,156	-	956,809	2,524,258	3,712,427
Excess of Revenues Over (Under) Expenditures	102,909	10,808	(949,292)	(588,934)	(1,525,713)
Other financing sources (uses):					
Transfers in	-	50,000	-	-	50,000
Transfers out	(41,773)	-	-	-	(41,773)
Total Other Financing Sources (Uses)	(41,773)	50,000	-	-	8,227
Change in fund balances	61,136	60,808	(949,292)	(588,934)	(1,517,486)
Fund Balances beginning of year	256,851	147,216	800,512	1,747,472	2,952,051
Fund Balances, end of Year	$ 317,987	$ 208,024	$ (148,780)	$ 1,158,538	$ 1,434,565

Schedule 10

City of Emporia, Kansas
Library Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	$ 1,201,743	$ 1,201,743	$ 1,201,835	$ 92
Total Revenues	1,201,743	1,201,743	1,201,835	92
Expenditures:				
Culture and recreation	1,201,743	1,201,743	1,201,756	(13)
Total Expenditures	1,201,743	1,201,743	1,201,756	(13)
Excess of Revenues Over Expenditures	-	-	79	79
Change in fund balance	$ -	$ -	79	$ 79
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			$ 79	

Schedule 11

City of Emporia, Kansas
Convention and Tourism Promotion Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	$ 800,000	$ 800,000	$ 932,626	$ 132,626
Use of money and property	10,000	10,000	24,211	14,211
Miscellaneous	6,000	6,000	16,802	10,802
Total Revenues	816,000	816,000	973,639	157,639
Expenditures:				
Culture and recreation	1,324,301	1,324,301	1,120,056	204,245
Total Expenditures	1,324,301	1,324,301	1,120,056	204,245
Excess of Revenues Over Expenditures	(508,301)	(508,301)	(146,417)	361,884
Other Financing Sources (Uses):				
Transfers out	(90,000)	(90,000)	(190,000)	(100,000)
Total Other Financing Sources (Uses)	(90,000)	(90,000)	(190,000)	(100,000)
Change in fund balance	$ (598,301)	$ (598,301)	(336,417)	$ 261,884
Fund Balance, Beginning of Year			1,007,603	
Fund Balances, End of Year - budget basis			671,186	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			-	
Encumbrances, end of year			-	
Fund Balances, End of Year - GAAP Basis			$ 671,186	

Schedule 12

City of Emporia, Kansas
Industrial Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	$ 1,104	$ 1,104	$ 1,196	$ 92
Use of money and property	600	600	1,335	735
Total Revenues	1,704	1,704	2,531	827
Expenditures:				
Planning and development	23,584	23,584	-	23,584
Total Expenditures	23,584	23,584	-	23,584
Excess of Revenues Over Expenditures	(21,880)	(21,880)	2,531	24,411
Change in fund balance	$ (21,880)	$ (21,880)	2,531	$ 24,411
Fund Balance, Beginning of Year			23,447	
Fund Balance, End of Year			$ 25,978	

Schedule 13

City of Emporia, Kansas
Special Alcohol Program Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	$ 104,660	$ 104,660	$ 108,123	$ 3,463
Use of money and property	2,000	2,000	6,287	4,287
Total Revenues	106,660	106,660	114,410	7,750
Expenditures:				
Health and environment	182,022	182,022	112,200	69,822
Total Expenditures	182,022	182,022	112,200	69,822
Excess of Revenues Over Expenditures	(75,362)	(75,362)	2,210	77,572
Change in fund balance	$ (75,362)	$ (75,362)	2,210	$ 77,572
Fund Balance, Beginning of Year			120,434	
Fund Balance, End of Year			$ 122,644	

Schedule 14

City of Emporia, Kansas
Special Park and Recreation Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	$ 104,660	$ 104,660	$ 108,123	$ 3,463
Use of money and property	2,000	2,000	8,719	6,719
Total Revenues	106,660	106,660	116,842	10,182
Expenditures:				
Culture and recreation	182,022	182,022	(1,249)	183,271
Total Expenditures	182,022	182,022	(1,249)	183,271
Excess of Revenues Over Expenditures	(75,362)	(75,362)	118,091	193,453
Change in fund balance	$ (75,362)	$ (75,362)	118,091	$ 193,453
Fund Balance, Beginning of Year			183,767	
Fund Balances, End of Year - budget basis			301,858	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(93,423)	
Encumbrances, end of year			9,315	
Fund Balance, End of Year			$ 217,750	

Schedule 15

City of Emporia, Kansas
Special Street Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	$ 77,677	$ 77,677	$ 80,767	$ 3,090
Intergovernmental	741,360	741,360	653,077	(88,283)
Use of money and property	5,000	5,000	15,928	10,928
Miscellaneous	5,000	5,000	20,563	15,563
Total Revenues	829,037	829,037	770,335	(58,702)
Expenditures:				
Highways and streets	1,111,752	1,111,752	903,396	208,356
Total Expenditures	1,111,752	1,111,752	903,396	208,356
Excess of Revenues Over Expenditures	(282,715)	(282,715)	(133,061)	149,654
Other Financing Sources (Uses):				
Transfers in	-	-	102,420	102,420
Total Other Financing Sources (Uses)	-	-	102,420	102,420
Change in fund balance	$ (282,715)	$ (282,715)	(30,641)	$ 252,074
Fund Balance, Beginning of Year			219,330	
Fund Balances, End of Year - budget basis			188,689	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(7,400)	
Encumbrances, end of year			28,763	
Fund Balances, End of Year - GAAP Basis			$ 210,052	

Schedule 16

City of Emporia, Kansas
Drug Money Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	$ 5,000	$ 5,000	$ 40,393	$ 35,393
Use of money and property	2,000	2,400	2,710	310
Total Revenues	7,000	7,400	43,103	35,703
Expenditures:				
Public safety	92,821	92,821	13,247	79,574
Total Expenditures	92,821	92,821	13,247	79,574
Excess of Revenues Over Expenditures	(85,821)	(85,421)	29,856	115,277
Change in fund balance	$ (85,821)	$ (85,421)	29,856	$ 115,277
Fund Balance, Beginning of Year			35,884	
Fund Balances, End of Year - budget basis			65,740	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			-	
Encumbrances, end of year			-	
Fund Balance, End of Year			$ 65,740	

Schedule 17

City of Emporia, Kansas
Industrial Development Sales Tax Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Charges for services	$ -	$ -	$ 195,906	$ 195,906
Use of money and property	20,000	20,000	39,146	19,146
Total Revenues	20,000	20,000	235,052	215,052
Expenditures:				
Planning and development	2,492,875	2,492,875	1,007,433	1,485,442
Total Expenditures	2,492,875	2,492,875	1,007,433	1,485,442
Excess of Revenues Over Expenditures	(2,472,875)	(2,472,875)	(772,381)	1,700,494
Other Financing Sources (Uses):				
Transfers in	925,000	925,000	925,000	-
Transfers out	-	-	(435,963)	(435,963)
Total Other Financing Sources (Uses)	925,000	925,000	489,037	(435,963)
Change in fund balance	$ (1,547,875)	$ (1,547,875)	(283,344)	$ 1,264,531
Fund Balance, Beginning of Year			1,330,808	
Fund Balance, End of Year			$ 1,047,464	

Schedule 18

City of Emporia, Kansas
Multi-year Improvement Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Use of money and property	$ 80,000	$ 170,000	$ 180,871	$ 10,871
Total Revenues	80,000	170,000	180,871	10,871
Expenditures:				
Capital outlay	6,157,128	6,157,128	4,023,116	2,134,012
Total Expenditures	6,157,128	6,157,128	4,023,116	2,134,012
Excess of Revenues Over Expenditures	(6,077,128)	(5,987,128)	(3,842,245)	2,144,883
Other Financing Sources (Uses):				
Transfers in	3,380,515	3,380,515	3,358,119	(22,396)
Transfers out	(200,000)	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	3,180,515	3,180,515	3,158,119	(22,396)
Change in fund balance	$ (2,896,613)	$ (2,806,613)	(684,126)	$ 2,122,487
Fund Balance, Beginning of Year			3,501,763	
Fund Balances, End of Year - budget basis			2,817,637	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(470,098)	
Encumbrances, end of year			396,746	
Fund Balances, End of Year - GAAP Basis			$ 2,744,285	

Schedule 19

City of Emporia, Kansas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	$ 2,303,551	$ 2,303,551	$ 2,295,224	$ (8,327)
Special assessments	35,302	35,302	67,861	32,559
Intergovernmental	51,360	51,360	51,360	-
Use of money and property	90,000	90,000	218,027	128,027
Total Revenues	2,480,213	2,480,213	2,632,472	152,259
Expenditures:				
Debt service:				
Principal	875,000	875,000	875,000	-
Interest and fiscal charges	227,850	227,850	227,850	-
Total Expenditures	1,102,850	1,102,850	1,102,850	-
Excess of Revenues Over Expenditures	1,377,363	1,377,363	1,529,622	152,259
Other Financing Sources (Uses):				
Transfers in	-	-	85,963	85,963
Total Other Financing Sources (Uses)	-	-	85,963	85,963
Change in fund balance	$ 1,377,363	$ 1,377,363	1,615,585	$ 238,222
Fund Balance, Beginning of Year			2,378,112	
Fund Balance, End of Year			$ 3,993,697	

Schedule 20

CITY OF EMPORIA, KANSAS
Combining Statement of Net Position
Internal Service Funds
December 31, 2024

	Workers' Compensation	Employee Health Care	Totals
Assets			
Cash and investments	$ 2,340,540	$ 2,556,053	$ 4,896,593
Receivables:			
Accounts	-	30,502	30,502
Total Assets	2,340,540	2,586,555	4,927,095
Liabilities			
Claims payable	157,401	409,382	566,783
Total Liabilities	157,401	409,382	566,783
Net Position			
Unrestricted	2,183,139	2,177,173	4,360,312
Total net position	$ 2,183,139	$ 2,177,173	$ 4,360,312

Schedule 21

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Workers' Compensation	Employee Health Care	Totals
Operating revenues:			
Charges for services	$ 278,401	$ 3,053,607	$ 3,332,008
Other	5,306	129,304	134,610
	283,707	3,182,911	3,466,618
Operating expenses			
Claims and expenses	385,903	3,760,910	4,146,813
	385,903	3,760,910	4,146,813
Operating income (loss)	(102,196)	(577,999)	(680,195)
Nonoperating revenues:			
Interest income	118,344	124,264	242,608
Change in net position	16,148	(453,735)	(437,587)
Total net position, beginning of year	2,166,991	2,630,908	4,797,899
Total net position, end of year	$ 2,183,139	$ 2,177,173	$ 4,360,312

CITY OF EMPORIA, KANSAS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Workers' Compensation	Employee Health Care	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from participants	$ 278,401	$ 3,047,275	$ 3,325,676
Cash received from reimbursements	5,306	129,304	134,610
Cash paid for claims and others	(345,914)	(3,517,356)	(3,863,270)
Net Cash Provided (Used) by Operating Activities	(62,207)	(340,777)	(402,984)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	118,344	124,264	242,608
Net Cash Provided by Investing Activities	118,344	124,264	242,608
Net increase (decrease) in cash and cash equivalents	56,137	(216,513)	(160,376)
Cash and cash equivalents, beginning of year	2,284,403	2,772,566	5,056,969
Cash and cash equivalents, end of year	$ 2,340,540	$ 2,556,053	$ 4,896,593

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES

	Workers' Compensation	Employee Health Care	Total
Operating income (loss)	$ (102,196)	$ (577,999)	$ (680,195)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Changes in assets and liabilities			
Accounts receivable	-	(6,332)	(6,332)
Claims payable	39,989	243,554	283,543
Net Cash Provided (Used) by Operating Activities	$ (62,207)	$ (340,777)	$ (402,984)

STATISTICAL SECTION
(Unaudited)

The statistical data “relate to the physical, economic, social, and political characteristics of the City.” Its design is to provide “a broader and more complete understanding of the City and its financial affairs than is possible from the financial statements, notes, and supporting schedules presented in the Financial Section

CITY OF EMPORIA, KANSAS
STATISTICAL SECTION
(UNAUDITED)

This part of the City of Emporia's (the City) Annual *Comprehensive Financial Report (ACFR)* presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economical Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Source - Unless otherwise noted, the information in these schedules is derived from the Annual Financial Report for the relevant year.

Note: Certain amounts previously presented have been reclassified for comparability purposes.

Table 1

CITY OF EMPORIA, KANSAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental Activities										
Net investment in capital assets	$35,731,750	$33,063,360	$30,052,389	$25,051,180	$19,899,939	$14,916,163	$15,733,311	$16,580,061	$29,015,042	$33,233,314
Restricted	7,418,777	7,530,579	3,394,187	3,129,380	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982	6,922,281
Unrestricted	(5,992,007)	(5,912,002)	(5,631,571)	(845,705)	1,112,980	7,236,691	7,602,461	9,190,512	9,542,029	5,178,894
Total Net Position	$37,158,520	$34,681,937	$27,815,005	$27,334,855	$24,292,776	$25,798,316	$26,614,714	$32,061,588	$45,377,053	$45,334,489
Business-Type Activities										
Net investment in capital assets	$18,898,239	$17,515,501	$20,933,505	$21,116,169	$27,023,181	$27,665,425	$29,295,954	$29,568,261	$31,058,261	$31,522,765
Unrestricted	7,643,933	6,443,992	6,201,283	8,988,468	6,422,621	8,011,475	8,569,703	7,430,123	6,051,670	3,986,048
Total Net Position	$26,542,172	$23,959,493	$27,134,788	$30,104,637	$33,445,802	$35,676,900	$37,865,657	$36,998,384	$37,109,931	$35,508,813
Primary Government										
Net investment in capital assets	$54,629,989	$50,578,861	$50,985,894	$46,167,349	$46,923,120	$42,581,588	$45,029,265	$46,148,322	$60,073,303	$64,756,079
Restricted	7,418,777	7,530,579	3,394,187	3,129,380	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982	6,922,281
Unrestricted	1,651,926	531,990	569,712	8,142,763	7,535,601	15,248,166	16,172,164	16,620,635	15,593,699	9,164,942
Total Net Position	$63,700,692	$58,641,430	$54,949,793	$57,439,492	$57,738,578	$61,475,216	$64,480,371	$69,059,972	$82,486,984	$80,843,302

CITY OF EMPORIA, KANSAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	$ 6,749,798	$ 4,573,216	$ 4,596,205	$ 1,967,057	$ 1,789,395	$ 2,000,901	$ 1,800,868	$ 3,072,762	$ 2,954,038	$ 3,798,620
Public safety	11,219,337	9,645,844	10,358,742	11,721,517	11,145,934	11,761,803	11,137,443	12,620,089	15,476,511	16,218,667
Highway and streets	7,996,425	8,252,968	7,224,881	9,272,215	9,909,293	4,913,002	6,396,110	4,663,761	4,594,214	5,971,292
Culture and recreation	3,471,480	3,895,312	3,336,199	3,472,162	4,299,067	4,303,394	4,194,202	4,696,478	5,254,557	6,411,742
Health and environment	76,250	1,310,285	4,148,123	119,697	86,900	94,001	70,500	86,750	97,200	112,200
Building maintenance	1,430,348	1,397,295	1,461,928	1,651,821	1,610,690	1,270,031	1,545,877	1,631,274	1,814,794	1,961,527
Planning and development	1,421,747	753,238	914,219	742,750	949,755	697,930	1,997,228	665,486	748,302	5,248,404
Airport operations	450,953	740,487	570,805	613,891	606,750	529,314	720,338	835,200	972,208	1,010,188
Interest and fiscal charges on long-term debt	459,067	200,820	262,829	315,641	377,684	243,949	211,436	238,612	265,048	287,988
Total Governmental Activities Expense	33,275,405	30,769,465	32,873,931	29,876,751	30,775,468	25,814,325	28,074,002	28,510,412	32,176,872	41,020,628
Business-Type Activities:										
Solid waste disposal	4,547,019	3,806,169	3,951,632	4,484,342	4,861,522	4,813,819	5,139,441	5,784,905	6,348,387	6,520,576
Sewer utility	3,699,237	3,611,071	3,646,709	3,617,900	5,080,214	5,189,317	5,557,427	6,893,574	6,923,483	7,316,032
Water utility	4,607,905	4,130,119	4,511,457	5,995,742	5,755,414	6,477,456	6,829,682	8,501,458	9,666,860	11,390,048
Total Business-Type Activities Expense	12,854,161	11,547,359	12,109,798	14,097,984	15,697,150	16,480,592	17,526,550	21,179,937	22,938,730	25,226,656
Total Primary Government Expenses	$ 46,129,566	$ 42,316,824	$ 44,983,729	$ 43,974,735	$ 46,472,618	$ 42,294,917	$ 45,600,552	$ 49,690,349	$ 55,115,602	$ 66,247,284
Program Revenues										
Governmental activities:										
Charges for services										
General government	$ 569,628	$ 457,342	$ 495,127	$ 2,850,639	$ 2,868,017	$ 2,906,312	$ 3,095,602	$ 3,349,618	$ 3,094,846	$ 3,119,051
Public safety	1,898,231	1,670,346	2,132,977	1,879,594	1,978,761	2,097,683	1,824,589	1,403,980	1,543,502	1,583,208
Highway and streets	-	-	-	-	-	-	-	-	-	-
Culture and recreation	581,718	565,249.00	528,026	456,539	520,467	554,032	638,834	730,921	809,435	902,250
Planning and development	-	-	-	-	-	-	-	-	-	195,906
Airport operations	244,394	246,340.00	383,721.00	332,395	360,738	252,052	366,803	494,205	472,496	487,260
Operating grants and contributions	3,487,896	2,332,109	2,439,604	2,727,310	2,525,721	2,531,115	2,391,910	3,219,327	4,646,321	2,726,180
Capital grants and contributions	-	-	-	-	954,591	1,423,551	1,039,114	1,430,720	10,724,262	6,292,238
Total Governmental Activities Program Revenues	6,781,867	5,271,386	5,979,455	8,246,477	9,208,295	9,764,745	9,356,852	10,628,771	21,290,862	15,306,093
Business-Type Activities:										
Charges for services:										
Solid waste disposal	4,245,596	4,195,488	4,382,365	4,701,014	5,132,337	5,101,150	5,517,050	5,620,410	5,490,102	5,510,563
Sewer utility	3,640,068	3,642,514	3,980,153	4,432,645	5,109,178	5,412,824	6,136,367	6,295,973	6,346,494	6,772,945
Water utility	5,219,547	4,678,884	4,669,813	5,538,819	6,256,626	6,463,232	7,239,358	7,095,644	7,938,491	9,540,470
Capital grants and contributions	-	1,665,150	4,128,788	1,540,335	1,668,918	372,082	-	2,307,810	1,973,740	612,210
Total Business-Type Activities Program Revenues	13,105,211	14,182,036	17,161,119	16,212,813	18,167,059	17,349,288	18,892,775	21,319,837	21,748,827	22,436,188
Total Primary Government Program Revenues	$ 19,887,078	$ 19,453,422	$ 23,140,574	$ 24,459,290	$ 27,375,354	$ 27,114,033	$ 28,249,627	$ 31,948,608	$ 43,039,689	$ 37,742,281

CITY OF EMPORIA, KANSAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (expense)/revenue										
Governmental activities	$ (26,493,538)	$ (25,498,079)	$ (26,894,476)	$ (21,630,274)	$ (21,567,173)	$ (16,049,580)	$ (18,717,150)	$ (17,881,641)	$ (10,886,010)	$ (25,714,535)
Business-type activities	251,050	2,634,677	5,051,321	2,114,829	2,469,909	868,696	1,366,225	139,900	(1,189,903)	(2,790,468)
Total Primary Government Net Expense	$ (26,242,488)	$ (22,863,402)	$ (21,843,155)	$ (19,515,445)	$ (19,097,264)	$ (15,180,884)	$ (17,350,925)	$ (17,741,741)	$ (12,075,913)	$ (28,505,003)
General Revenue and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes *	$ 4,079,939	$ 4,426,162	$ 4,989,473	$ 5,582,179	$ 5,843,035	$ 6,130,057	$ 6,245,561	$ 6,651,855	$ 7,433,069	$ 8,252,071
Property taxes, levied for debt service	3,048,624	2,816,756	2,327,309	2,030,791	1,928,042	1,961,768	1,912,985	1,912,099	2,090,286	2,247,224
Sales taxes	6,936,086	6,889,492	6,921,009	7,343,794	7,407,601	7,506,138	8,496,466	9,382,028	9,765,670	9,875,366
Franchise taxes	2,498,342	2,576,621	2,625,098	2,713,868	2,584,253	2,448,322	2,554,654	3,041,958	2,838,191	2,838,093
Gasoline taxes	724,025	730,216	738,426	753,580	677,776	642,215	712,575	655,837	648,358	653,077
Use of money and property	152,596	186,528	275,700	346,465	514,837	236,057	165,068	420,725	1,899,990	1,791,202
Gain on sale of capital assets/miscellaneous	2,149	7,462	3,158	152,943	241,913	462,825	262,609	221,285	284,693	250,146
Transfers	5,944,497	5,388,259	2,147,371	(670,744)	(672,363)	(1,309,738)	(816,370)	1,042,728	(758,782)	(441,869)
Total Governmental Activities	23,386,258	23,021,496	20,027,544	18,252,876	18,525,094	18,077,644	19,533,548	23,328,515	24,201,475	25,465,310
Business-Type Activities:										
Use of money and property	6,377	25,050	53,301	162,797	198,893	52,664	6,162	35,555	542,668	531,058
Gain on sale of capital assets/miscellaneous	201,726	145,853	218,044	345,058	-	-	-	-	-	196,149
Transfers	(5,944,497)	(5,388,259)	(2,147,371)	670,744	672,363	1,309,738	816,370	(1,042,728)	758,782	441,869
Total Business-Type Activities	(5,736,394)	(5,217,356)	(1,876,026)	1,178,599	871,256	1,362,402	822,532	(1,007,173)	1,301,450	1,169,076
Total Primary Government	$ 17,649,864	$ 17,804,140	$ 18,151,518	$ 19,431,475	$ 19,396,350	$ 19,440,046	$ 20,356,080	$ 22,321,342	$ 25,502,925	$ 26,634,386
Change in Net Position										
Governmental activities	$ (3,107,280)	$ (2,476,583)	$ (6,866,932)	$ (3,377,398)	$ (3,042,079)	$ 2,028,064	$ 816,398	$ 5,446,874	$ 13,315,465	$ (249,225)
Business-type activities	(5,485,344)	(2,582,679)	3,175,295	3,293,428	3,341,165	2,231,098	2,188,757	(867,273)	111,547	(1,621,392)
Total Primary Government	$ (8,592,624)	$ (5,059,262)	$ (3,691,637)	$ (83,970)	$ 299,086	$ 4,259,162	$ 3,005,155	$ 4,579,601	$ 13,427,012	$ (1,870,617)

CITY OF EMPORIA, KANSAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	$ 32,880	$ 34,719	$ 41,697	$ 45,195	$ 44,116	$ 39,463	$ 36,396	$ 42,692	$ 38,686	$ 37,531
Assigned	46,957	87,428	7,193	133,878	613,760	491,777	155,881	41,450	55,304	23,597
Unassigned	4,846,179	4,749,213	5,082,628	5,880,709	5,966,508	5,885,973	6,647,153	8,899,194	9,563,484	9,987,068
Total General Fund	$ 4,926,016	$ 4,871,360	$ 5,131,518	$ 6,059,782	$ 6,624,384	$ 6,417,213	$ 6,839,430	$ 8,983,336	$ 9,657,474	$ 10,048,196
All Other Governmental Funds										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 1,261,160	$ 16,250	$ -	$ -	$ -
Restricted	2,740,023	2,810,370	3,190,605	3,128,231	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982	6,922,281
Assigned	4,678,754	4,715,700	209,364	3,051,652	5,054,306	9,915,468	9,684,579	9,993,551	11,247,849	8,636,858
Unassigned (deficit)	-	-	-	(275,616)	(747,605)	(441,212)	(92,160)	(52,100)	(45,457)	(149,629)
Total All Other Governmental Funds	$ 7,418,777	$ 7,526,070	$ 3,399,969	$ 5,904,267	$ 7,586,558	$ 14,380,878	$ 12,887,611	$ 16,232,466	$ 18,022,374	$ 15,409,510

CITY OF EMPORIA, KANSAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	$ 17,189,475	$ 17,281,766	$ 17,445,154	$ 18,268,211	$ 15,222,145	$ 15,496,475	$ 16,271,101	$ 17,890,481	$ 18,868,699	$ 19,916,914
Charges for services	2,155,983	1,901,550	2,531,821	2,423,475	2,513,564	2,595,433	2,485,720	2,267,278	2,584,902	2,847,492
Special assessments	97,541	157,481	156,161	156,001	210,316	113,561	115,984	82,354	68,913	67,861
Intergovernmental	2,841,659	1,797,455	2,361,707	1,923,328	5,207,091	6,385,351	6,666,102	7,701,826	14,270,648	12,469,021
Licenses and permits	141,639	147,349	189,036	193,253	197,114	256,069	281,459	373,293	260,519	281,051
Fines and fees	734,348	590,363	552,285	529,721	518,811	454,541	506,730	430,607	476,593	524,869
Use of money and property	149,836	180,015	261,104	324,656	482,642	222,881	153,049	327,590	1,654,346	1,548,594
Contributions	108,887	105,152	77,897	463,762	1,504,743	815,442	118,551	574,524	2,569,676	517,754
Administrative charges	2,196,271	2,125,632	2,147,272	2,372,718	2,491,504	2,504,036	2,643,791	2,645,579	2,589,029	2,617,422
Miscellaneous	537,350	455,252	448,295	235,691	271,058	475,912	630,016	498,505	240,826	129,854
Total Revenues	26,152,989	24,742,015	26,170,732	26,890,816	28,618,988	29,319,701	29,872,503	32,792,037	43,584,151	40,920,832
Expenditures										
General government	5,220,368	3,280,462	4,101,383	1,953,079	1,557,724	1,521,682	2,042,327	2,527,559	2,574,905	2,726,039
Public safety	9,765,022	9,363,365	10,049,520	10,304,473	10,298,977	10,624,770	10,687,790	11,171,812	13,177,280	14,168,156
Highway and streets	962,186	1,079,762	1,137,448	1,124,794	1,213,728	1,240,136	1,218,744	1,374,178	1,281,393	1,419,710
Culture and recreation	2,634,219	2,857,701	2,670,631	2,799,570	3,723,800	3,458,723	3,620,874	4,169,096	4,647,143	5,786,494
Health and environment	76,250	59,150	80,400	100,400	86,900	94,001	70,500	86,750	97,200	112,200
Building maintenance	1,257,309	1,226,539	1,268,746	1,297,205	1,401,736	1,257,690	1,364,982	1,377,310	1,510,798	1,681,644
Planning and development	1,413,365	753,238	885,107	713,638	949,755	694,063	1,997,228	665,486	748,302	1,248,404
Airport operations	399,836	474,459	455,030	535,805	558,646	436,747	643,740	754,048	777,296	765,899
Appropriations	264,475	179,622	173,517	271,283	229,955	625,662	257,413	840,196	127,111	83,428
Capital outlay	3,214,381	5,913,913	16,878,478	2,700,758	3,372,248	4,711,151	5,911,559	7,262,959	14,450,538	14,059,771
Debt service										
Principal	3,145,000	3,175,000	2,465,000	1,600,000	1,630,000	1,059,904	1,563,816	1,620,956	2,369,154	1,645,981
Interest and other charges	486,504	408,794	280,081	331,263	370,699	208,049	248,210	243,905	320,400	336,990
Total Expenditures	28,838,915	28,772,005	40,445,341	23,732,268	25,394,168	25,932,578	29,627,183	32,094,255	42,081,520	44,034,716
Excess of Revenues Over/(Under) Expenditures	(3,349,708)	(4,029,990)	(14,274,609)	3,158,548	3,224,820	3,387,123	245,320	697,782	1,502,631	(3,113,884)
Other Financing Sources (Uses)										
Transfers in	8,066,635	8,147,796	4,224,882	7,613,647	4,904,918	9,554,773	5,793,667	11,014,905	10,658,585	5,225,137
Transfers out	(4,318,409)	(4,885,169)	(4,224,782)	(5,467,365)	(5,882,845)	(11,580,387)	(7,110,037)	(9,972,177)	(11,417,367)	(5,667,006)
Payment to escrow agent	(2,518,712)	(2,034,362)	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	364,611	-	149,689	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	113,130	218,970
Issuance of debt	4,868,712	2,854,363	10,397,002	1,000,000	-	4,856,775	-	3,598,562	1,607,067	1,114,641
Total Other Financing Sources (Uses)	6,098,226	4,082,628	10,397,102	3,146,282	(977,927)	3,195,772	(1,316,370)	4,790,979	961,415	891,742
Net Change in Fund Balances	$ 2,748,518	$ 52,638	$ (3,877,507)	$ 6,304,830	$ 2,246,893	$ 6,582,895	$ (1,071,050)	$ 5,488,761	$ 2,464,046	$ (2,222,142)
Debt service as a percentage of non-capital expenditures	13.59%	13.60%	6.43%	8.50%	8.20%	5.46%	6.59%	7.00%	9.15%	5.43%

Table 5

CITY OF EMPORIA, KANSAS
GOVERNMENTAL ACTIVITIES, TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Motor Vehicle Tax	Total
2015	$ 6,323,119	$ 6,936,086	$ 2,446,941	$ 746,067	$ 16,452,213
2016	6,344,622	6,889,492	2,465,081	737,923	16,437,118
2017	6,497,242	6,921,009	2,514,879	758,953	16,692,083
2018	6,610,486	7,229,117	2,644,068	985,124	17,468,795
2019	7,771,077	7,407,601	2,584,253	677,776	18,440,707
2020	8,091,825	7,506,138	2,448,322	642,215	18,688,500
2021	8,158,546	8,496,466	2,554,654	712,575	19,922,241
2022	8,563,954	9,382,028	3,041,958	655,837	21,643,777
2023	9,523,355	9,765,670	2,838,191	648,358	22,775,574
2024	10,499,295	9,875,366	2,838,093	653,077	23,865,831

Source: City of Emporia, Kansas Basic Financial Statements.

CITY OF EMPORIA, KANSAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31,	Real Property: Residential Property - 1	Real Property: Commercial Property - 1	Personal Property: Motor Vehicles - 2	Personal Property: Other - 1	Less: Tax Exempt Real Property - 1	Total Taxable Assessed Value	Total Direct Tax Rate - 2	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2015	$ 77,859,774	$ 52,602,363	$ 19,562,617	$ 93,042	$ 23,507,710	$ 126,610,086	41.531	$ 895,803,330	14.1%
2016	79,256,537	52,262,553	20,379,614	57,768	26,975,110	124,981,362	42.947	907,344,870	13.8%
2017	85,807,578	51,445,370	20,630,111	68,898	27,010,480	130,941,477	42.575	960,406,440	13.6%
2018	89,782,755	52,118,715	20,972,334	187,575	26,538,480	136,522,899	42.849	998,274,630	13.7%
2019	95,724,413	55,079,043	21,636,964	129,861	20,773,540	151,796,741	43.093	1,061,815,040	14.3%
2020	101,181,991	55,048,752	21,939,568	63,699	20,036,380	158,197,630	42.862	1,107,787,850	14.3%
2021	106,363,567	60,909,825	22,838,681	87,132	26,367,570	163,831,635	42.800	1,180,348,700	13.9%
2022	115,557,670	63,994,263	21,836,515	96,489	32,591,770	168,893,167	44.426	1,305,766,780	12.9%
2023	132,836,858	68,465,425	22,343,810	250,839	35,927,230	201,471,760	44.604	1,474,900,390	13.7%
2024	138,989,670	70,773,630	22,810,745	216,210	36,358,370	196,431,885	46.119	1,538,925,640	12.8%

Note 1 - Lyon County Appraiser
Note 2 - Lyon County Clerk's Office

CITY OF EMPORIA, KANSAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

	City of Emporia, Kansas			Lyon County		
Fiscal Year Ended December 31,	Operating Mileage	Debt Service Mileage	Total City Mileage	Operating Mileage	Debt Service Mileage	Total County Mileage
2015	26.075	15.456	41.531	58.676	-	58.676
2016	30.107	12.840	42.947	60.896	-	60.896
2017	32.170	10.405	42.575	60.826	-	60.826
2018	32.537	10.312	42.849	60.088	-	60.088
2019	32.666	10.427	43.093	59.303	-	59.303
2020	32.860	10.002	42.862	55.423	-	55.423
2021	32.812	9.988	42.800	53.281	-	53.281
2022	34.283	10.143	44.426	52.975	-	52.975
2023	34.863	9.741	44.604	52.975	-	52.975
2024	36.917	9.202	46.119	56.619	-	56.619

	USD 253			Total Direct
Fiscal Year Ended December 31,	Operating Mileage	Debt Service Mileage	Total USD Mileage	& Overlapping Rates
2015	53.380	8.040	61.420	161.627
2016	53.441	9.618	63.059	166.902
2017	54.323	9.026	63.349	166.750
2018	53.898	9.286	63.184	166.121
2019	52.097	11.036	63.133	165.529
2020	50.795	12.392	63.187	161.472
2021	52.082	10.849	62.931	159.012
2022	52.257	12.143	64.400	161.801
2023	52.366	12.400	64.766	162.345
2024	53.470	11.300	64.770	167.508

Overlapping rates are those of local and county government that apply to property owners within the City of Emporia. Not all overlapping rates apply to all Emporia property owners.

Source: Lyon County Clerk's Office

CITY OF EMPORIA, KANSAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

	2024			2015		
Taxpayer	Taxpayer Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxpayer Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Evergy Kansas Centeral, INC (Westar Energy)	$ 10,403,264	1	4.61%	$ 5,734,530	1	4.36%
Hills Pet Nutrition	6,415,313	2	2.84%			
Simmons Pet Food KS (formerly Menu Pet Food)	5,290,145	3	2.34%	3,173,080	2	2.41%
Agree Limited Partnership	2,921,388	4	1.29%			
Kansas Gas Service	2,671,166	5	1.18%	1,607,729	5	1.22%
Wal-Mart Real Estate Business Trust	1,820,588	6	0.81%	1,808,313	4	1.37%
Iowa Beef Processors, Inc.	1,812,051	7	0.80%	2,069,650	3	1.57%
BNSF	1,673,990	8	0.74%			
Emporia Partners, LLC	1,265,354	9	0.56%	1,271,648	7	0.97%
JAE Properties Kansas, LLC	1,173,056	10	0.52%			
Flint Hills Mall LLC				1,494,078	6	1.14%
Tyson Fresh Meats				1,240,262	8	0.94%
Camoplast Rockland, LTD				1,143,586	9	0.87%
AHIP Emporia Properties				1,098,585	10	0.84%
Total	$ 35,446,315		15.71%	$ 20,641,461		15.69%
Total Assessed Value (1)	$225,686,147			$131,527,004		

(1) Data from Lyon County Treasurer's Office

CITY OF EMPORIA, KANSAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31,	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	$ 6,120,357	$ 5,921,454	96.75%	$ 105,704	$ 6,027,158	98.48%
2016	6,316,300	5,974,327	94.59%	231,470	6,205,797	98.25%
2017	6,560,582	6,159,624	93.89%	126,329	6,285,953	95.81%
2018	6,848,025	6,214,266	90.75%	149,512	6,363,778	92.93%
2019	7,281,428	6,746,759	92.66%	153,027	6,899,786	94.76%
2020	7,447,306	6,723,918	90.29%	174,889	6,898,807	92.63%
2021	7,892,213	7,141,014	90.48%	125,872	7,266,886	92.08%
2022	8,950,584	7,687,576	85.89%	180,207	7,867,783	87.90%
2023	10,065,702	8,514,757	84.59%	239,830	8,754,587	86.97%
2024	10,875,423	9,384,025	86.29%	150,240	9,534,265	87.67%

Data from City of Emporia Treasurer

CITY OF EMPORIA, KANSAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities					Business-type Activities					
Fiscal Year Ended December 31,	General Obligation Bonds	Finance Purchase	Lease	SBITA	Loans/ Agreements	General Obligation Bonds	Lease Liability	Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita - 1
2015	$ 11,685,000	$ -	$ -	$ -	$ -	$ 11,875,000	$ -	$ -	$ 23,560,000	5.14%	$ 959
2016	9,175,000	-	-	-	-	14,350,000	-	-	23,525,000	4.98%	954
2017	6,705,000	-	-	-	-	13,300,000	-	10,397,002	30,402,002	5.62%	1,225
2018	6,105,000	-	-	-	-	17,660,000	-	23,523,911	47,288,911	8.70%	1,920
2019	4,475,000	-	-	-	-	15,435,000	-	27,365,088	47,275,088	7.88%	1,909
2020	7,995,053	-	-	-	636,871	14,974,519	-	28,314,976	51,921,419	8.71%	2,151
2021	6,560,746	-	69,732	-	483,055	12,907,528	-	28,314,976	48,336,037	7.65%	1,986
2022	8,783,632	45,369	59,351	-	325,673	14,395,243	-	29,201,537	52,810,805	8.09%	2,206
2023	6,854,346	770,900	516,608	111,136	164,662	22,078,847	339,476	28,931,216	59,427,715	9.41%	2,482
2024	5,945,059	734,896	1,085,664	86,406	-	20,182,708	304,195	32,626,289	60,661,022	8.34%	2,491

Note 1 - See the Schedule of Demographic and Economic Statistics - Table 14

Note - Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF EMPORIA, KANSAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities General Obligation Bonds	Business-Type Activities General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net Bonded Debt	Percentage Estimated Annual Taxable Value of Property - 1	Per Capita - 2
2015	$ 11,685,000	$ 14,350,000	$ 471,327	$ 25,563,673	2.85%	$ 1,041
2016	9,175,000	15,040,000	277,343	23,937,657	2.64%	971
2017	6,705,000	13,300,000	433,646	19,571,354	2.04%	789
2018	6,105,000	17,660,000	919,889	22,845,111	2.29%	927
2019	4,475,000	15,435,000	749,432	19,160,568	1.80%	774
2020	7,995,053	14,974,519	883,334	22,086,238	1.99%	915
2021	6,560,746	12,907,528	1,340,014	18,128,260	1.54%	745
2022	8,783,632	14,395,243	1,986,995	21,191,880	1.62%	885
2023	6,854,346	22,078,847	2,378,112	26,555,081	1.80%	1,109
2024	5,945,059	20,182,708	3,993,697	22,134,070	1.44%	909

Note - Detail regarding the City's outstanding debt can be found in the notes to the financial statements.

Note 1 - See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Note 2 - Population data can be found in the Schedule of Demographic and Economic Statistics.

CITY OF EMPORIA, KANSAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2024

Governmental Unit	Debt Outstanding - Paid with Property Taxes	Percentage Applicable to City of Emporia	Amount Applicable to City of Emporia
Unified School District #253 - Overlapping	$ 74,925,000	87.20%	$ 65,332,352
Lyon County, Kansas - Overlapping	14,575,000	63.09%	9,194,639
Subtotal, Overlapping Debt			74,526,991
City of Emporia - Direct Debt			60,661,022
Total Direct and Overlapping Debt			$ 135,188,013
Population			24,354
Overlapping debt per capita			$ 3,060
Direct and overlapping debt per capita			$ 5,551

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the overlapping debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt, of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value. This approach was also applied to the other debt of the overlapping governmental units.

Source: Lyon County Clerk

CITY OF EMPORIA, KANSAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
For the Years Ended December 31,

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit *	$39,458,101	$39,796,694	$41,494,216	$42,931,638	$45,539,022	$47,459,289	$49,149,491	$50,667,950	$60,441,528	$ 58,929,566
Total net debt applicable to limit	12,102,702	8,897,657	6,271,354	5,185,111	3,725,568	7,111,719	5,220,732	6,796,637	4,476,234	1,951,362
Legal Debt Margin	$27,355,399	$30,899,037	$35,222,862	$37,746,527	$41,813,454	$40,347,570	$43,928,759	$43,871,313	$ (4,476,234)	$ 56,978,204
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	30.67%	22.36%	15.11%	12.08%	8.18%	14.98%	10.62%	13.41%	7.41%	3.31%

* According to Kansas law, the debt limitation is 30% of assessed valuation.

Source: Assessed Valuation from Lyon County Appraiser

	2024
Assessed Value	$ 196,431,885
Debt Limit Ratio	30%
December 31, 2024 Debt Limit	58,929,566
Outstanding Debt Subject to Debt Limit	* 1,951,362
Debt Authority Remaining December 31, 2024	56,978,204
December 31, 2024 GO Bonds Outstanding	5,945,059
Less: Amount set aside for repayment of general obligation debt	(3,993,697)
Total Outstanding Debt Subject to Debt Limit December 31, 2024	* $ 1,951,362

CITY OF EMPORIA, KANSAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31,	Population - 1	Population Income (amounts expressed in thousands)	Per Capita Personal Income - 2	Median Age - 2	Education Level in Years of Formal Schooling - 2	School Enrollment - 3	Unemployment Rate - 2
2015	24,560	$ 458,732	$ 18,678	29.0	12.2	11,024	4.0%
2016	24,649	472,152	19,155	29.4	12.2	11,134	4.1%
2017	24,816	541,014	21,801	29.0	12.2	11,015	3.1%
2018	24,636	543,569	22,064	28.6	12.2	11,207	3.4%
2019	24,765	599,709	24,216	28.6	12.2	11,207	3.1%
2020	24,139	596,137	24,696	33.4	12.2	12,338	4.7%
2021	24,343	632,212	25,971	28.6	12.2	11,452	3.4%
2022	23,938	652,670	27,265	29.0	12.3	12,172	2.9%
2023	23,941	631,635	26,383	29.2	12.3	10,641	2.8%
2024	24,354	727,722	29,881	33.1	12.4	10,596	3.3%

Note 1 - Data from U.S. Census Information

Note 2 - Data from Kansas Department of Labor Lyon County Statistics

Note 3 - Data obtained from USD 253 Board of Ed, Flint Hills Technical College and Emporia State University

CITY OF EMPORIA, KANSAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

	2024			2015		
Taxpayer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Simmons Pet Food	1,613	1	4.16%	360	6	1.47%
USD #253	928	2	2.39%	788	2	3.21%
Tyson Fresh Meats	875	3	2.26%	964	1	3.93%
Emporia State University	644	4	1.66%	737	3	3.00%
Hostess Brands, LLC	630	5	1.62%	412	4	1.68%
Newman Regional Health	482	6	1.24%	396	5	1.61%
Michelin (Camso Manufacturing)	316	7	0.81%			0.00%
Lyon County	260	8	0.67%	257	7	1.05%
City of Emporia	236	9	0.61%	225	10	0.92%
Hopkins Manufacturing	201	10	0.52%	240	8	0.98%
Birch Telecom				226	9	0.92%
Total	6,185		15.94%	4,605		18.75%

Data from Emporia Chamber of Commerce

CITY OF EMPORIA, KANSAS
FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
General Government	34	38	37	37	40	43	41	44	46	47
Public Safety										
Officers	45	41	40	43	41	47	38	40	36	34
Civilians	7	7	7	7	7	7	6	8	8	8
Fire										
Firefighters and Officers	49	47	51	51	49	53	40	43	44	44
Civilians	1	3	3	3	3	3	3	3	3	3
Highways and Streets										
Engineering	6	7	7	7	6	7	8	8	7	6
Maintenance	9	9	7	9	9	9	10	10	10	9
Sanitation	30	32	29	32	33	35	33	33	32	29
Culture and Recreation	19	19	22	21	23	18	16	18	19	19
Water	17	16	17	16	18	21	22	24	23	16
Sewer	8	8	8	8	8	7	8	12	8	7
Total	225	227	228	234	237	250	225	243	236	222

(1) Data received from the Human Resources Department

CITY OF EMPORIA, KANSAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Physical arrests (1)	1,190	1,171	1,123	1,120	1,273	656	765	932	996	1,049
Parking violations (1)	4,424	3,589	2,791	2,940	3,617	1,513	323	626	424	206
Traffic violations (1)	4,162	2,072	2,641	2,328	2,946	1,282	1,987	1,864	1,610	3,155
Fire										
Number of calls answered (2)	3,716	3,426	3,710	3,904	4,317	4,081	4,215	3,765	3,536	4,411
Inspections (2)	755	958	878	907	920	465	603	913	*	632
Highways and Streets										
Street resurfacing (miles) (3)	3	6	4	11	3	13	4	4	5	6
Potholes repaired (4)	750	800	900	900	1,500	1,500	1,500	1,500	1,500	1,600
Sanitation										
Refuse collected (tons/day) (5)	78	72	84	88	88	77	84	84	81	78
Recyclables collected (tons/day) (5)	4	7	5	4	4	3	5	5	5	5
Water										
New connections (6)	28	29	21	25	30	22	18	19	17	12
Water main breaks (6)	41	50	69	55	43	53	68	65	135	72
Average daily consumption (thousands of gallons) (7)	5,230	5,443	5,671	6,095	6,317	6,948	7,519	7,519	7,519	7,519
Wastewater										
Average daily treatment capacity (thousands of gallons) (8)	2,500	2,500	2,000	2,500	3,000	3,300	3,500	3,500	3,500	3,500

(1) Data received from the Human Resources Department
(2) Data received from the fire department
(3) Data received from the engineering department
(4) Data received from the street department
(5) Data received from the solid waste department
(6) Data received from the public works department
(7) Data recovered from the water department
(8) Data received from the wastewater department
* Data is not available due to software change

CITY OF EMPORIA, KANSAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function										
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (1)	22	25	25	25	21	23	23	23	23	21
Fire Stations	2	2	2	2	2	2	2	2	2	2
Sanitation										
Collection Trucks (2)	12	12	12	12	12	9	9	12	12	12
Highways and Streets										
Street (miles) (3)	168	169	169	169	169	169	169	169	171	172
Traffic signals (4)	101	101	105	105	105	105	105	105	105	105
Culture and Recreation										
Parks acreage (5)	325.16	325	325	325	325	324	323.56	323.56	323.56	324
Parks (5)	18	18	18	18	18	18	18	18	18	18
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	6	6	6	6	6	2	2	2	2	2
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water main (miles) (3)	183.38	183	183	184	184	171	171	171	191	195
Fire hydrants (6)	913	913	913	913	913	933	943	943	942	942
Maximum daily capacity thousands of gallons) (7)	6,820	7,869	9,789	11,783	9,483	11,014	11,190	11,190	11,190	11,190
Sewer										
Sanitary sewers (miles) (3)	143.59	144	144	144	144	144	144	142	139	141
Storm sewers (miles) (3)	67.69	73	73	73	75	76	76	76	76	77
Maximum daily treatment capacity (thousands of gallons (8)	4,500	4,500	4,500	4,600	4,800	4,600	4,600	4,600	4,600	4,600

(1) Data received from the Human Resources Department
(2) Data received from the fire department
(3) Data received from the engineering department
(4) Data received from the street department
(5) Data received from the solid waste department
(6) Data received from the public works department
(7) Data received from the water department
(8) Data received from the wastewater department

CITY OF EMPORIA, KANSAS

SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

City of Emporia, Kansas
Single Audit Report

For the Year Ended December 31, 2024

Table of Contents

HOOD AND ASSOCIATES CPAs, PC

Independent Auditor's Report on Schedule of Expenditures of Federal Awards

To the Honorable Mayor and
Commissioners
City of Emporia, Kansas

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We did not audit the financial statements of Emporia Public Library, which represent 100 percent of the assets, net position, and revenues of discretely presented component unit as of December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit is based solely on the report of the other auditors. We issued our report thereon dated June 25, 2025 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Hood and Associates CPAS PC

Kansas City, Missouri
June 25, 2025

ADDITIONAL INFORMATION

City of Emporia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through Grantor's Number	Current Year Expenditures
U.S. Department of Housing and Urban Development			
Passed through Kansas Housing Resources Corp.			
Emergency Solutions Grants Program	14.231	ESG-FFY2023	$ 10,511
Passed through Kansas Department of Commerce			
Community Development Block Grant (CDBG)	14.228	22-CR-004	74,167
Community Development Block Grant (CDBG)	14.228	22-PF-006	2,000
			76,167
Total U.S. Department of Housing and Urban Development			86,678
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	2024BUBX24042434	2,990
Total U.S. Department of Justice			2,990
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	3-20-0020-015-2021	180,640
Passed through Kansas Department of Transportation			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	SP-1300-24	1,147
Total U.S. Department of Transportation			181,787
U.S. Department of Treasury			
Equitable Sharing Program - Federal Seizure and Forfeiture	21.016		13,247
Coronavirus State and Local Fiscal Recovery Funds	21.027		246,237
Passed through Kansas Department of Commerce			
Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA-FY24-EDP-EMP-FULL	4,589,369
Total U.S. Department of Treasury			4,848,853
U.S. Environmental Protection Agency			
Passed through the Kansas Department of Health and Environment			
Capitalization Grants for Clean Water State Revolving Funds	66.458	C20 2002 01	135,920
Passed through the Kansas Department of Health and Environment			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	3070	5,067,370
Total Environmental Protection Agency			5,203,290
U.S. Department of Homeland Security			
Passed through the Kansas Department of Emergency Preparedness			
Disaster Grants - Public Assistance - FEMA	97.036	DR 4449 150384 PW 827	22,841
Total U.S. Department of Homeland Security			22,841
Total Expenditures of Federal Awards			$ 10,346,439

See accompanying notes to the schedule of expenditures of federal awards.

Note 1. Organization

The City of Emporia, Kansas, (the City) is the recipient of several federal awards. The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the City for the year ended December 31, 2024. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing, as defined by Title 2 CFR Part 200, Subpart D, Section 200.306 is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at December 31, 2024.

Note 5. Indirect Cost Rate

The City does not allocate indirect costs, and therefore has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 6. Outstanding Loans

As of December 31, 2024, the City has outstanding loan balances of $24,003,233 under the Kansas Water Pollution Control Revolving Loan Fund and $8,623,056 under the Kansas Public Water Supply Loan Fund.

City of Emporia, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Section 1 - Summary of Auditor's Results

Financial Statements:

Type Audit Report Issued on the Basic Financial Statements of Auditee
Unmodified

Internal Control Over Financial Reporting
No significant deficiencies reported, no material weaknesses identified.

General Compliance
The audit did not disclose any instances of noncompliance, which would be material to the basic financial statements.

Federal Awards:

Internal Control Over Major Program
No significant deficiencies reported, no material weaknesses identified.

Type Audit Report Issued on Compliance for Major Program
Unmodified

Audit Findings
The audit disclosed no findings that are required to be reported under the Uniform Guidance.

Major Programs

CFDA Number	Name of Federal Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar Threshold Used to Distinguish Between Type A and Type B Program
$750,000

Auditee Qualified as a Low-risk Auditee
No

Section 2 – Financial Statement Findings

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

Summary Schedule of Prior Audit Findings

2023-001 Financial Reporting

Audit Finding
Our audit procedures identified adjustments that were required to properly report certain transactions of the City in accordance with generally accepted accounting principles. These adjustments were not initially identified by the City's internal controls over financial reporting.

Current Status
Based on our audit procedures, we observed that management implemented the review of year-end closing procedures to ensure that transactions are properly recorded and approved in accordance with generally accepted accounting procedures.

Person Responsible for Implementation
Janet Harrouff, City Treasurer, (620) 343-4286

Implementation Date
Corrective action implemented

Section 3 – Federal Award Findings and Questioned Costs

Federal Award Findings Required to be Reported in Accordance with the Uniform Guidance

None

Summary Schedule of Prior Audit Findings

None

COMPLIANCE REPORTS

HOOD AND ASSOCIATES CPAs, PC

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
Commissioners
City of Emporia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 25, 2025. Our report includes a reference to other auditors who audited the financial statements of the Emporia Public Library, a discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Emporia Public Library were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hood and Associates CPAs, PC

Kansas City, Missouri
June 25, 2025

HOOD AND ASSOCIATES CPAs, PC

Independent Auditor's Report on Compliance for the Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Honorable Mayor and
Commissioners,
City of Emporia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Emporia, Kansas' (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2024. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hood and Associates CPAS PC

Kansas City, Missouri
June 25, 2025

Commission Action Report
Award 2025 Street Resurfacing Project

Title: Awarding 2025 Street Resurfacing Project, Project No. PV2505

Agenda Date: July 2, 2025

Presented By: James Ubert, City Engineer

Background:
The 2025 Street Resurfacing Project will consist of resurfacing on Prairie Street from 12th Avenue to I-35 Bridge, 12th Avenue from Lincoln Street to Rural Street in the base bid and 12th Avenue from Rural Street to Merchant Street in the Add Alternate No. 1. This project will assist with improving the driving surfacing in areas that recently has had watermain replacement work completed.

Discussion:
At 2:00 pm on Tuesday, June 24th, 2025, the City Engineer's Office publicly opened bids on the 2025 Street Resurfacing Project, Project No. PV2505. The Engineering Office received a total of one (1) bid for this project. The one (1) bid received and Engineer's Estimate are as follows:

Bidder Name	Base Bid	Add Alternate No. 1	Base Bid + Add Alternate No. 1
Engineer's Estimate	$784,834.50	$190,401.50	$975,236.00
APAC-Kansas Inc. Shears Division	$786,912.87	$211,210.39	$998,123.26

Financial considerations:
This project will be funded by Federal Funds Exchange monies from KDOT.

Recommended action:
City staff recommends awarding this project to APAC-Kansas, Inc., Shears Division for the base bid amount of $786,912.87.

Attachments:
Bid tabulation is attached.

BID TABULATION

FOR 2025 STREET RESURFACING PROJECT, 12TH AVENUE (LINCOLN STREET TO MERCHANT STREET) AND PRAIRIE STREET (12TH AVENUE TO I-35 BRIDGE)

PROJECT NO. PV2505

Location: City Engineering Dept.
Date: 2:00 pm, June 24, 2025

			APAC-Kansas Shears Division		CITY ENGINEER'S ESTIMATE	
Quantity	Units	Description	Unit	Total	Unit	Total
1	L.S.	Mobilization	$75,933.86	$75,933.86	$60,000.00	$60,000.00
31,510	L.F.	Milling and Grinding (2" Avg. Depth)	$3.50	$110,285.00	$3.00	$94,530.00
3,803	TONS	HMA (Commercial Grade) (Class A) (2" Avg. Depth)	$105.41	$400,874.23	$110.00	$418,330.00
89	C.Y.	Common Excavation	$31.11	$2,768.79	$7.50	$667.50
1	C.Y.	Common Excavation (Contractor Furnish)	$38.89	$38.89	$120.00	$120.00
190	C.Y.	Rock Excavation	$31.11	$5,910.90	$65.00	$12,350.00
5	S.Y.	Pavement Removal (Sidewalk)	$27.78	$138.90	$30.00	$150.00
629	S.Y.	Aggregate Base (AB-3) (5")	$16.67	$10,485.43	$25.00	$15,725.00
278	L.F.	Curb and Gutter (Combined) (AE)	$85.00	$23,630.00	$65.00	$18,070.00
34	S.Y.	Concrete Pavement (9" Reinforced) (AE)	$144.44	$4,910.96	$150.00	$5,100.00
629	S.Y.	Concrete Pavement Patch (10" Reinforced) (AE)	$144.44	$90,852.76	$120.00	$75,480.00
22	S.Y.	Sidewalk Construction (4") (AE) (Remove and Replace)	$102.22	$2,248.84	$110.00	$2,420.00
15	S.Y.	Sidewalk Ramp	$338.89	$5,083.35	$280.00	$4,200.00
1	EA.	Inlet (Type 22 Curb) (Precast) (8'x4')	$14,011.11	$14,011.11	$12,000.00	$12,000.00
100	L.F.	Pavement Marking (Thermoplastic) (White) (6")	$3.33	$333.00	$1.75	$175.00
7,696	L.F.	Pavement Marking (Thermoplastic) (Yellow) (4")	$0.56	$4,309.76	$1.25	$9,620.00
51	L.F.	Pavement Marking (Thermoplastic) (Yellow) (12")	$7.78	$396.78	$7.00	$357.00
224	L.F.	Pavement Marking (Intersection Grade) (White) (24")	$13.89	$3,111.36	$15.00	$3,360.00
3	EA.	Pavement Marking (Intersection Grade) (White) (Left Arrow)	$261.11	$783.33	$310.00	$930.00
55	EA.	Pavement Marking (Intersection Grade) (White) (Sharrow)	$200.00	$11,000.00	$250.00	$13,750.00

BID TABULATION

FOR 2025 STREET RESURFACING PROJECT, 12TH AVENUE (LINCOLN STREET TO MERCHANT STREET)
AND PRAIRIE STREET (12TH AVENUE TO I-35 BRIDGE)
PROJECT NO. PV2505

Location: City Engineering Dept.
Date: 2:00 pm, June 24, 2025

			APAC-Kansas Shears Division		CITY ENGINEER'S ESTIMATE	
Quantity	**Units**	**Description**	**Unit**	**Total**	**Unit**	**Total**
1	L.S.	Erosion Control	$1,270.66	$1,270.66	$1,000.00	$1,000.00
1	L.S.	Permanent Seeding	$2,666.67	$2,666.67	$1,500.00	$1,500.00
1	L.S.	Traffic Control	$15,868.29	$15,868.29	$35,000.00	$35,000.00
		TOTAL AMOUNT OF BASE BID:		**$786,912.87**		**$784,834.50**

Add Alternate No. 1

Quantity	Units	Description	Unit	Total	Unit	Total
1	L.S.	Mobilization	$28,684.86	$28,684.86	$10,000.00	$10,000.00
9,621	S.Y.	Milling and Grinding (2" Avg. Depth)	$3.50	$33,673.50	$3.00	$28,863.00
1,161	TONS	HMA (Commercial Grade) (Class A) (2" Avg. Depth)	$105.42	$122,392.62	$110.00	$127,710.00
2	C.Y.	Common Excavation (Contractor Furnish)	$38.89	$77.78	$120.00	$240.00
18	S.Y.	Pavement Removal (Sidewalk)	$27.78	$500.04	$30.00	$540.00
10	L.F.	Curb and Gutter (Combined) (AE)	$85.00	$850.00	$65.00	$650.00
1	EA.	Utility Adjustment (Valve Box) (Water)	$944.44	$944.44	$1,200.00	$1,200.00
4	EA.	Utility Adjustment (Manhole) (Sanitary Sewer)	$1,833.33	$7,333.32	$1,500.00	$6,000.00
760	L.F.	Pavement Marking (Thermoplastic) (White) (4")	$1.11	$843.60	$1.75	$1,330.00
164	L.F.	Pavement Marking (Thermoplastic) (White) (6")	$3.33	$546.12	$1.75	$287.00
2,894	L.F.	Pavement Marking (Thermoplastic) (Yellow) (4")	$0.56	$1,620.64	$1.25	$3,617.50
32	L.F.	Pavement Marking (Thermoplastic) (Yellow) (12")	$7.78	$248.96	$7.00	$224.00
4	EA.	Pavement Marking (Intersection Grade) (White) (Left Arrow)	$261.11	$1,044.44	$310.00	$1,240.00
10	EA.	Pavement Marking (Intersection Grade) (White) (Sharrow)	$200.00	$2,000.00	$250.00	$2,500.00

BID TABULATION

FOR 2025 STREET RESURFACING PROJECT, 12TH AVENUE (LINCOLN STREET TO MERCHANT STREET) AND PRAIRIE STREET (12TH AVENUE TO I-35 BRIDGE)

PROJECT NO. PV2505

Location: City Engineering Dept.
Date: 2:00 pm, June 24, 2025

			APAC-Kansas Shears Division		CITY ENGINEER'S ESTIMATE	
Quantity	Units	Description	Unit	Total	Unit	Total
1	L.S.	Erosion Control	$515.93	$515.93	$500.00	$500.00
1	L.S.	Permanent Seeding	$2,000.00	$2,000.00	$500.00	$500.00
1	L.S.	Traffic Control	$7,934.14	$7,934.14	$5,000.00	$5,000.00
		TOTAL OF ADD ALTERNATE NO. 1:		**$211,210.39**		**$190,401.50**

TOTAL OF BASE BID + ADD ALTERNATE NO. 1:		**$998,123.26**	**$975,236.00**

Commission Action Report

Accept Build Kansas Matching Grant for Airport Lighting Project

Title:	Accept Build Kansas Matching Grant for Airport Lighting Project
Agenda Date:	July 2, 2025
Presented By:	Dean Grant, Director of Public Works

Background:

The airport's Medium Intensity Taxiway Lighting Replacement project will convert the remaining airport lighting to LED and upgrade the electrical circuits. Construction bid cost for the project is $442,644.25. The project will be split 90/10 between the FAA and the City, making the city's contribution $44,264.42.

Discussion:

The city has been awarded a Build Kansas Matching Grant, through Kansas Infrastructure HUB. This grant, in the amount of $49,778.00, will help pay for the city's matching portion of the project.

Financial Considerations:

Construction and construction engineering cost for the project is $543,291.75, and the city's matching portion is $54,329.17. The Build Kansas Matching Grant will reduce the city's matching funds to $4,551.17.

Recommended Action:

Approve to accept the Build Kansas Matching Grant in the amount of $49,778.00.

Attachments:

Build Kansas Matching Grant Agreement

BUILD KANSAS MATCHING GRANT AGREEMENT

This **BUILD KANSAS MATCHING GRANT AGREEMENT** (the "Agreement") is entered into as of May 27, 2025, and is between the **TREASURER OF THE STATE OF KANSAS** (the "State Treasurer") and the **EMPORIA, CITY OF** (the "Recipient").

RECITALS

1. The Kansas Legislature, through the Omnibus Appropriations Act of 2023, §§ 11(d) to 15, 2023 Kan. Sess. Laws 1530, 1535-45, authorized the State Treasurer to provide match funds required by the Bipartisan Infrastructure Law ("BIL"), through the Build Kansas Matching Grant Fund, to assist communities with accessing federal BIL funding for investments in sectors such as transportation, energy, water, broadband, and cybersecurity.

2. The Recipient applied for, and the Kansas Infrastructure Hub Steering Committee (the "HUB") has recommended project number 2024-050-FHRC (the "Project") to the Build Kansas Advisory Committee (the "BKAC") to participate in the Build Kansas Matching Grant Fund, as further described in this Agreement.

3. The BKAC met, reviewed the Project application, and recommended to the State Treasurer that it be funded with a Build Kansas Matching Grant in a matching amount not to exceed $49,778.00.

4. The State Treasurer and the Recipient are empowered by the laws of Kansas to enter into agreements for the furtherance of federal BIL projects in the State of Kansas.

5. Local communities, and/or their private sector partners are, under certain circumstances, entitled to receive assistance in the provision of federal cost sharing requirements, provided however, to be eligible for such state aid, such work is provided a federal BIL share of funding and the work required is done in accordance with the laws of the State of Kansas.

6. The State Treasurer and the Recipient, in consideration of these premises and the mutual covenants set forth herein, agree to the following terms and provisions.

ARTICLE I
DEFINITIONS

Section 101. Definitions. In addition to terms defined elsewhere in this Agreement, the following terms as used in this Agreement have the designated meanings:

"Agreement" means this written document, including all attachments and exhibits, evidencing the legally binding terms and conditions of the agreement between the parties.

"BIL" means the federal Bipartisan Infrastructure Law, Pub. L. No. 117-58, 135 Stat. 429 (2021), also known as the Infrastructure Investment and Jobs Act.

"BKAC" means the Build Kansas Advisory Committee.

"BKMGF" means the Build Kansas Matching Grant Fund.

"Effective Date" means the date this Agreement is signed by the State Treasurer or the State Treasurer's designee.

"HUB" means the Kansas Infrastructure Hub.

"Non-participating Costs" means expenditures for any items or services which the HUB, acting on the HUB's own behalf or on behalf of the federal contracting agency, reasonably determines are not Participating Costs.

"Participating Costs" means expenditures by Recipient for items or services which are an integral part of the Project, as reasonably determined by the HUB.

"Project" means all phases and aspects of the BIL-funded endeavor to be undertaken by the Recipient, as and when authorized by the BIL Funding Agency being: City of Emporia located in or near Emporia, Kansas, assigned project number 2024-050-FHRC, and is the subject of this Agreement.

"Recipient" means the Emporia, City of, with its place of business at 1220 Hatcher St., Emporia, Kansas 66801 created pursuant to the laws of the State, and its successors and assigns or any agency, body, or instrumentality succeeding to or charged with the powers, duties, and functions of the original Recipient.

"State" means the State of Kansas.

"State Treasurer" means the State Treasurer of the State of Kansas or, if the functions and duties of the State Treasurer under K.S.A. 75-601 et seq. shall be given by law to any other person or entity, such person or entity.

ARTICLE II
FUNDING

Section 201. Funding. The table below reflects the funding commitments of each party.

Party	Responsibility	Amount
Federal Grantor	BIL Grant Funds	$448,000.00
State Treasurer	Build Kansas Funds	49,778.00
Recipient	Applying Entity Funds	
Other	Other Funding Sources (if applicable)	
	Total	$497,778.00

State Treasurer's Commitment as % of BIL Grant Funds: **11.11%**

ARTICLE III
STATE TREASURER RESPONSIBILITIES

Section 301. Fund Disbursement.

(a) The State Treasurer agrees to reimburse the Recipient out of the "Build Kansas Funds" (that is, funds appropriated to the BKMGF, approved by the HUB for the Project, and certified by HUB for payment as further set forth below), to match payments or reimbursements for Participating Costs received by the Recipient through the Recipient's federal BIL grant award, but not to exceed the "Build Kanas Funds" identified in Section 201 above. The State Treasurer's matching reimbursements to Recipient will be paid proportionally to the BIL Grant Funds payments made to Recipient for Participating Costs, at the percentage specified in Section 201 above (with the total of all such reimbursements not to exceed the "Build Kanas Funds" identified in Section 201 above). For the avoidance of doubt, subject to certification by the HUB as set forth in subsection (b) below, the State Treasurer agrees to make such matching reimbursement payments to Recipient from Build Kansas Funds for all periods for which reimbursements or payments are owing to Recipient under the terms of the Recipient's federal BIL grant award, although such periods may have commenced prior to the Effective Date of this Agreement.

(b) Except as otherwise stated in this Agreement, the terms of payment under this Agreement shall be consistent with the terms and conditions of the Recipient's federal BIL grant award. To the extent the Recipient's federal BIL grant award does not include specific payment terms, then the State Treasurer agrees to reimburse Recipient for Participating Costs in installments of not less than $1,000.00 and no more frequently than monthly. In either case, such reimbursement payments will not be made prior to the State Treasurer's receipt of certification by the HUB based on a review of progress reports, financial reports, and other information submitted by the Recipient to the HUB, which certification indicates to the State Treasurer's satisfaction that the Recipient has satisfied all terms, conditions, and requirements applicable to Recipient's receipt of funds pursuant to the BIL, Recipient's federal BIL grant award, and Build Kansas Matching grant awards and the amount of reimbursements to be made under this Agreement. For reference only, a sample certificate in the form currently required by the State Treasurer is attached hereto as Exhibit A.

(c) The Recipient shall provide to the State Treasurer, and any agencies or individuals designated by the State Treasurer, with all information and documentation reasonably requested to verify any applicable payment terms and conditions of the Recipient's federal BIL grant award and to facilitate reimbursements to the Recipient through the state's SMART accounting system.

ARTICLE IV
RECIPIENT RESPONSIBILITIES

Section 401. Treasurer Authorization. The State Treasurer is authorized by the Recipient to take such steps as deemed necessary or advisable by the State Treasurer to secure the financial benefits of this project.

Section 402. Legal Authority. The Recipient agrees to adopt all necessary ordinances and/or resolutions and to take such administrative or legal steps as may be required to give full effect to the terms of this Agreement.

Section 403. Conformity with State, Local, and Federal Requirements. The Recipient shall be responsible for compliance with the terms and conditions of the BIL grant award and further to comply with applicable federal, state, and local regulations. Failure to do so will jeopardize future disbursements of Build Kansas Matching Grant Funds.

(a) Progress and Financial Reports. The Recipient shall provide copies of all progress and financial reports to the State Treasurer and the HUB when such reports are filed with the federal grantor agency.

Section 404. General Indemnification. To the extent permitted by law and subject to the maximum liability provisions of the Kansas Tort Claims Act (K.S.A. § 75-6101, *et seq.*) as applicable, the Recipient will defend, indemnify, hold harmless, and save the State of Kansas, the Kansas State Treasurer's Office and other agencies of the state of Kansas, and each of their officers, employees, and authorized representatives from any and all costs, liabilities, expenses, suits, judgments, damages to persons or property, or claims of any nature whatsoever arising out of or in connection with the provisions or performance of this Agreement by the Recipient, the Recipient's employees, agents, subcontractors or its consultants. The Recipient shall not be required to defend, indemnify, or hold the State Treasurer harmless for negligent acts or omissions of the State Treasurer or the State Treasurer's authorized representatives or employees.

Section 405. Records; Audit. Within 30 days of final completion of the Project, the Recipient shall deliver notice of the date of final completion to the State Treasurer and the HUB, together with any documentation confirming the completion of the Project as may be reasonably requested by either the State Treasurer or the HUB. Throughout the Recapture Period, as defined in Section 406 below, the Recipient shall reasonably cooperate with any inquiries by the State Treasurer, or its designee to verify the status of public use of the Project (including, without limitation, by providing any reasonably requested records and other information in connection therewith). The Recipient shall make its records and books available to representatives of the State Treasurer, and any agencies or individuals designated by the State Treasurer, for review for a period of five (5) years after date of final payment under this Agreement or, if the federal BIL review schedule is longer, for the review period of the federal BIL grant. If any such review reveals reimbursements made to the Recipient for Non-Participating Costs, the Recipient shall promptly reimburse the State Treasurer for such items upon notification by the State Treasurer.

Section 406. Cancellation by Recipient; Recapture of Funds. If the Recipient is required to repay or reimburse BIL grant funds for any reason under the terms and conditions of the Recipient's federal BIL grant award, then the Recipient shall also repay or reimburse the State Treasurer for payments made to the Recipient out of the BKMGF, on terms consistent with the terms and conditions of the Recipient's federal BIL grant award. If the terms and conditions of the Recipient's federal BIL grant award do not require, or are silent with respect to, repayment or reimbursement of federal BIL grant funds in such circumstance, then the following subsections (a) and (b) shall apply. Any amounts due to the State Treasurer pursuant to this Section 406 shall be paid within thirty days after the Recipient's receipt of the State Treasurer's demand therefor.

(a) If the Project is terminated prior to final completion of Project construction, then the Recipient shall reimburse the State Treasurer for all funds paid to the Recipient out of the BKMGF.

(b) "Recapture Period" means the ten-year period commencing on (and including) the date final construction of the Project is completed. If, during the Recapture Period, public use of the Project terminates or the use of the Project is changed from the public use originally contemplated in the Recipient's grant application to the HUB (unless such termination or change is approved in writing by the State Treasurer, such approval not to be unreasonably withheld, conditioned, or delayed) (such unapproved termination or change, a "Recapture Event"),then the State Treasurer shall be entitled to repayment from Recipient for the applicable percentage of the total funds paid to the Recipient out of the BKMGF, as set forth in the table below.

Portion of Recapture Period in which the Recapture Event occurs	Applicable Percentage
First year	100%
Second year	90%
Third year	80%
Fourth year	70%
Fifth year	60%
Sixth year	50%
Seventh year	40%
Eighth year	30%
Ninth year	20%
Tenth year	10%

ARTICLE V
GENERAL PROVISIONS

Section 501. Acceptance. No contract provision or use of items by the State Treasurer shall constitute acceptance or relieve the Recipient of liability in respect to any expressed or implied warranties.

Section 502. Amendment. Any amendment to this Agreement shall be in writing and signed by the Parties.

Section 503. Binding Agreement. This Agreement and all contracts entered into under the provisions of this Agreement shall be binding upon the State Treasurer and the Recipient and their successors in office.

Section 504. Compliance with Federal and State Laws. The Recipient shall comply with all applicable state and federal laws and regulations. The Recipient represents and warrants that any contractor and/or consultant performing any services on the Project will also comply with all applicable state and federal laws and regulations.

Section 505. Counterparts. This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.

Section 506. Entire Agreement. This Agreement, with all attached exhibits, expresses the entire agreement between the Parties with respect to the Project. No representations, promises, or warranties have been made by the Parties that are not fully expressed or incorporated by reference in this Agreement.

Section 507. Headings. All headings in this Agreement have been included for convenience of reference only and are not to be deemed to control or affect the meaning or construction or the provisions herein.

Section 508. Industry Standards. Where not otherwise provided in this Agreement, materials or work called for in this Agreement shall be furnished and performed in accordance with best established practice and standards recognized by the contracted industry and comply with all applicable federal, state, and local laws and rules and regulations promulgated thereunder.

Section 509. No Third-Party Beneficiaries. No third-party beneficiaries are intended to be created by this Agreement and nothing in this Agreement authorizes third parties to maintain a suit for damages pursuant to the terms or provisions of this Agreement.

Section 510. Nondiscrimination and Workplace Safety. The Recipient shall comply with all federal, state, and local laws, and rules and regulations prohibiting discrimination in employment and controlling workplace safety. Any violations of applicable laws, rules, or regulations may result in termination of this Agreement.

Section 511. Notices. Any notice required or submitted under this Agreement shall be deemed given if personally delivered or mailed by registered or certified mail, return receipt requested and postage prepaid, to the following addresses of the Parties or such other addresses as either party shall from time to time designate by written notice.

The State Treasurer:
State Treasurer of Kansas
900 S.W. Jackson, Suite 201
Topeka, Kansas 66612
Attention: State Treasurer

The Recipient:
Emporia, City of
1220 Hatcher St.
Emporia, KS 66801

Section 512. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable to any extent, the remainder of this Agreement shall not be affected, and each provision of this Agreement shall be enforced to the fullest extent permitted by law.

Section 513. Technical Advice and Assistance; Limitations. Technical advice, assistance, or both, provided by the State Treasurer or the HUB under this Agreement shall not be construed as an undertaking by the State Treasurer or the HUB of the duties of the Recipient or any other individual or entity, or the duties of any Consultant, Contractor, licensed professional engineer, or inspector hired by the Recipient.

Section 514. Termination. If, in the judgment of the State Treasurer, sufficient funds are not appropriated to continue the function performed in this Agreement and for the payment of the charges hereunder, the State Treasurer may terminate this Agreement at the end of its current fiscal year. The State Treasurer will participate in all costs approved by the State Treasurer incurred prior to the termination of the Agreement.

Section 515. Waiver. A party's failure to exercise or delay in exercising any right, power, or privilege under this Agreement shall not operate as a waiver. Further, no single or partial exercise of any right, power, or privilege shall preclude any other or further exercise thereof.

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized officers, all as of May 27, 2025.

EMPORIA, CITY OF

(SEAL)

By: ______________________________

Name: ______________________________

Title: ______________________________

ATTEST:

By: ______________________________

Name: ______________________________

Title: ______________________________

TREASURER OF THE STATE OF KANSAS

(SEAL)

By: ______________________________

Name: ______________________________

Title: ______________________________

EXHIBIT A

SAMPLE
KANSAS INFRASTRUCTURE HUB STEERING COMMITTEE
CERTIFICATE FOR PAYMENT

(see following page)

KANSAS INFRASTRUCTURE HUB STEERING COMMITTEE CERTIFICATE FOR PAYMENT

Recipient: EMPORIA, CITY OF

Project Number: 2024-050-FHRC

Effective Date of Certificate: ________________

The undersigned, acting on behalf of the Kansas Infrastructure Hub Steering Committee (the "HUB"), hereby certifies to the Treasurer of the State of Kansas (the "State Treasurer"):

1. In accordance with the Omnibus Appropriations Act of 2023, §§ 11(d) to 15 (as applicable), 2023 Kan. Sess. Laws 1530, 1535-45 (the "Act"), the Recipient identified above has applied for, and the Kansas Infrastructure Hub Steering Committee (the "HUB") has recommended the Project identified above to the Build Kansas Advisory Committee (the "BKAC") to participate in the Build Kansas Matching Grant Fund, as further described in the Build Kansas Matching Grant Agreement between Recipient and the State Treasurer.

2. The BKAC met, reviewed the Project application, and recommended to the State Treasurer that the Project be funded with a Build Kansas Matching Grant in an amount not to exceed $49,778.00 (to proportionally match Recipient's federal grant award at **11.11%** of federal grant payments as further set forth in the Build Kansas Matching Grant Agreement between Recipient and the Treasurer of the State of Kansas).

3. The Recipient is an eligible entity pursuant to the federal Bipartisan Infrastructure Law, also known as the Infrastructure Investment and Jobs Act (the "BIL"), and has demonstrated a need for such grant, and has been approved by the federal government for a grant award pursuant to the BIL.

4. In connection with this Certificate, the HUB has reviewed progress reports, financial reports, and other information submitted by the Recipient. Based on that review and other information known to HUB members, the HUB has determined that, as of the Effective Date of this certificate:

   a. the Recipient has satisfied all terms, conditions, and requirements, applicable to Recipient's receipt of federal funds pursuant to the BIL, the Recipient's federal BIL grant award, and the Build Kansas Matching Grant Fund award pursuant to the Act; and

   b. the Recipient is entitled to payment in the amount of the "current payment" set forth below. The HUB has determined that the current payment is necessary to reimburse Recipient for expenditures by Recipient for items or services which are an integral part of the Project ("Participating Costs"); the current payment amount does not include expenditures for any items or services which the HUB determines are salaries and wages and other operating expenditures, including, but not limited to, hiring grant writers and consultants to provide technical assistance and educational opportunities or otherwise are not Participating Costs.

Total Build Kansas Funds commitment	$ 49,778.00
– Total of prior payments	$______________
± Adjustments (as applicable)	$______________
– Current payment	**$______________**
= Total remaining Build Kansas Funds commitment	$______________

The current payment is ☐ a progress payment / ☐ final payment for the Project.

5. The undersigned represents and warrants that he or she has the requisite authority to make this certification on behalf of the HUB.

Certified on behalf of the Kansas Infrastructure Hub Steering Committee, as of the Effective Date set forth above.

By: ___________________________

Name: ___________________________

Title: ___________________________

Agency: ___________________________

PUBLIC NOTICE

SPECIAL GATHERING OF THE GOVERNING BODY

There will be a special gathering of the Governing Body beginning at 2:00 PM, on Wednesday, July 2, 2025, to be held at Whittier Park, E. 9th Avenue and Whittier Street, Emporia, Kansas. The object of this special gathering is for a Ribbon Cutting Ceremony for the new Whittier Skatepark. No action will be taken by the City of Emporia. City Commissioners will be in attendance and the public is welcome to attend.

Witness my hand and the seal of said City.

Assembly Called by:

6/24/25

Trey Cocking — Date
City Manager

Witness my hand and the seal of said City this 24th day of June 2025.

Kerry Sull 6-24-25

Kerry Sull — Date
City Clerk

Commission Meeting **11:00 a.m.** **June 18, 2025**

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Wednesday, June 18, 2025, with Mayor Harter presiding and Commissioners Brinkman, Curtis, and Smith present. Commissioner Sauder was absent. Also present were City Manager Cocking, Deputy City Manager Detter, Assistant City Manager Wash, City Clerk Sull and Assistant City Attorney James Watson.

CITY COMMISSION
(Public Comment)

This is the time for the public to make comments.

The public is invited to make comments at this time. Please limit comments to two (2) minutes each. Please state your name and address prior to making comments.

Ester Knobloch, 2378 State Highway 59, Madison, Kansas stated concerns with Newman Regional Health and Stormont Vail Healthcare duplication of services and possible effects on the community.

CITY COMMISSION
(Kansas Department of Commerce)
(Community Development Block Grant)
(Community Facilities Large Grants Category)
(Public Hearing)

Mark Detter, Deputy City Manager, was recognized and addressed the Governing Body. He stated the public hearing is for the purpose of considering an application to be submitted to the Kansas Department of Commerce for Small Cities Community Development Block Grant Program. The purpose of the grant is to make improvements to the DeBauge Soccer Complex.

Mayor Harter then declared the public hearing opened.

Jarom Smith, 104 Douglas St., Olpe, Kansas, inquired about the additional financing for the project.

As no one else in attendance wished to address the Governing Body, Mayor Harter then declared the public hearing closed.

Garrett Nordstrom, CDBG Grant Administrator, was recognized and addressed the Governing Body. He stated the application to be submitted to the Kansas Department of Commerce for Small Cities Community Development Block Grant for funds under the Community Facilities Large Grants category. It is a federal program with a significant number of requirements. He stated the project currently includes improvements to existing soccer field facilities located at 4201 W. 18th Avenue, including installation of a 20-foot black PVC over kick net clearing, grubbing, finishing, grading, irrigation system, sod LED sports lighting, concrete sidewalks and fencing. The grant request will be for $1,500,000 and the City will include matching funds. A resolution for the Grant Application will be considered at the July 2, 2025, Commission Meeting.

City Manager Cocking stated currently there are no city funds anticipated to be used for this project.

PLANNING AND DEVELOPMENT
(MAPC Excerpts of Regular Meeting Held 5-20-25)
(Application No. 2025-07 – Request of Stormont Vail Health)
(Final Plat for Property Located at 1700 Road G)

The Planning Commission met in a regular session on Tuesday, May 20, 2025, with Chair Rogers presiding. Commissioners Bucklinger, Thomas, Fowler, Ogle, Lingenfelter, and Reed were present.

City staff: Justin Givens, Planning & Zoning Administrator, was present.

Chair Rogers called the meeting to order.

2. Consider PC 2025-06 – A Request for a Final Plat for Property Located at 1700 Road G.
Chair Rogers asked if proper notice had been given**. Givens** confirmed that proper notice was provided for the item.
Chair Rogers asked if any Commissioners needed to recuse themselves or report any ex-parte communications. No ex-parte communications or conflict of interests were reported.
Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2025-06

Applicants: Stormont-Vail Regional Health Systems

Owners: Stormont-Vail Regional Health Systems

Requested Action: Review a Final Plat

Purpose: To facilitate future development of the property.

Address: 1700 Road G

Legal description: A part of the Northwest Quarter of Section 7, Township 19 South, Range 11 East of the 6th P.M., Lyon County, Kansas, written by Travis L Haizlip, PS 1724 on May 02, 2024 and more particularly described as follows: Beginning at the Northwest corner of the Northwest Quarter of said Section 7; thence on a NAD 83, Kansas Regional Coordinate System, Zone 9 bearing of North 89 degrees 00 minutes 04 seconds East on the North line of said Northwest Quarter a distance of 958.46 feet to the West line of an excepted tract described as Tract 2 in Document No. 2024-00630 at the Office of the Lyon County Register of Deeds; thence South 00 degrees 59 minutes 56 seconds East on said West line a distance of 898.84 feet; thence South 89 degrees 00 minutes 04 seconds West a distance of 980.11 feet to the West line of said Northwest Quarter; thence North 00 degrees 22 minutes 50 seconds East on said West line a distance of 899.10 feet to the point of beginning. Containing 20.00 acres of land more or less. Emporia, Lyon County, Kansas

Lot Size: 17.64 acres +/-

Existing Zoning: Commercial

Future Zoning in ELC Comp. Plan: Commercial

Surrounding Zoning:

North	Flex Use Low | Civic/Public | County Agriculture
East	Flex Use Low
South	County Agriculture
West	Flex Use Low | County Flex Use Low

Surrounding Actual Uses:

North	Frontier Farm Credit | Lighthouse Baptist Church
East	DeBauge Soccer Complex
South	Vacant Agricultural Land
West	Evergy | Schaefer Equipment Co. | Agricultural Land

Analysis: The applicant is proposing a single lot plat to provide for future development of the property. The property was previously annexed into the city and all utilities (public and private) are located adjacent to the property. The property was previously in the Metropolitan Growth Area and is considered an area of commercial development in the comprehensive plan.

The existing west entrance for the DeBauge Soccer Complex is actually on the subject property and the applicant has provided dedicated right of way for a new public street that would provide access to DeBauge Soccer Complex and to the property to the south.
The property has been rezoned to a city zoning parcel type, and all conditions of the Preliminary Plat approval have been met.
Plat Name: The proposed name of the development is Stormont-Vail Health Emporia Subdivision which meets requirements.

Legal Description: The legal description shown on the preliminary plat meets requirements and has been reviewed by the County Surveyor.
Lots: The preliminary plat proposes one lot, which is appropriately labeled.
Blocks: A single block is shown, while not necessary for this plat, it is acceptable.
Building Lines: The applicant is proposing a front building setback line of 50 feet. Staff finds this acceptable as it clears all drainage areas, provides better visibility in the area and allows for possible future right of way needs.
Easements: Existing easements along Road G and 18th Ave. will be retained. All utility service lines will be located within existing easements or the public right of way. The Utility Advisory Board has reviewed the plat and individual private utilities have not asked for additional easements at this time.
Reserves: No reserves are shown on the plat, which is acceptable for this development. The drainage area to the west of the property will be within the right of way.
Drainage: A final drainage plan has been reviewed and approved by the City Engineer.
Public & Private Improvements:

- **Streets:**
  - Access will be allowed from both Road G and 18th Ave. Future improvements will be necessary on 18th Ave. with the developer paying a yet to be determined portion of those improvements.
  - A new public street will be provided along the east side of the property. This road will provide access to the property to the south, as no access will be granted from US HWY 50. The new street will also provide access to the DeBauge Soccer Complex. A 60 foot right of way has been dedicated for this purpose.
- **Sidewalks:** A sidewalk is currently in place along Road G and a portion of 18th Ave. This sidewalk will be extended to the east thru the property line as part of 18th Ave. road improvements or during any future development of the site.

- **Sanitary Sewer:** The applicant will utilize the sanitary sewer main that is located on the west side of Road G. Sanitary Sewer will be located within the 18th Ave. right of way and will be sized to accommodate future development.

- **Water:** A water main of sufficient size is located on the east side of Road G adjacent to the property. No new water main will need to be extended to the site.

- **Fire Protection:** Hydrants have been provided along Road G and any additional fire lines and hydrants necessary to serve any future development will be reviewed during site plan review. Any new line will be the responsibility of the property owner to install during the development process.

- **Private Utilities:** Private utilities have existing lines within the right of way and no new easements have been requested.

Miscellaneous:

- Prior to the final plat being approved by the City Commission, a Developer's Agreement (which is currently under review) will need to be approved by the City Commission.

- The applicant will need to revise signature titles for the Lyon County Clerk, Emporia Planning Commission Secretary prior to the final plat being submitted to the City Commission.

Neighborhood Communications: No property owners have contacted staff for this portion of the development process of the property. No neighboring property owners have expressed any opposition to the proposed plat or rezoning of the property for previous Planning Commission or City Commission actions.
Recommendation: Staff recommends the Planning Commission make a motion to recommend approval of the Final Plat to the City Commission based on the following;

1) The request is consistent with the Comprehensive Plan;
2) The request conforms to the intent of the Subdivision Regulations;

Attachments: Final Plat | Aerial Map | Current Zoning Map | Concept Site Development Plan

Commissioner Fowler asked about the drainage on the property. **Givens** stated that the City Engineer would ensure that the property meet the requirements of the City's Stormwater Ordinance and that there was ample space on the property to accommodate any drainage concerns.

The Public Hearing was opened.

Tim Shultz, Stormont-Vail Regional Health, spoke on behalf of the applicants. Mr. Shultz stated that the plat would allow Stormont to build a clinic for the doctors currently working in Emporia.

Jerry Campbell, 1201 Presby Drive, spoke raising concerns about what the definition of a medical clinic and what services would be allowed at the facility. He raised concerns about the duplication of services in rural hospitals. Campbell stated that the duplication of services would have a negative impact on the current hospital.

The Public Hearing was closed.

Chair Rogers restated the question before the Commission was that, does this plat meet the Subdivision Regulations and requirements that the City set forth. Givens answered that yes, the plat met the requirements and regulations.

Commissioner Thomas made a motion to recommend approval of the final plat subject to staff comment and finding that the request is consistent with the Comprehensive Plan and conforms with the intent of the Subdivision Regulations. Commissioner Reed seconded the motion. The motion carried 6-1 (Bucklinger).

Justin Givens, Planning & Zoning Administrator, was recognized and addressed the Governing Body. He stated the owners of property located at 1700 Road G, generally located in the southeast corner of Road G and W. 18th Avenue, have requested that a final plat be approved for their property. The property consists of approximately 20 acres and has recently been annexed and rezoned. He stated the single lot plat ensures that adequate right of way for a future road has been dedicated and clears issues with the western access road on the DeBauge Soccer Complex. An easement for the proposed sanitary sewer line shall be provided adjacent to the north right of way line and within the 50-foot front building setback line. He stated an additional easement shall be provided for drainage by separate instruction once final building and site plans are approved. At their May 20, 2025, regular meeting, the Planning Commission voted 6 – 1 to recommend approval of the final plat and finding that the request is consistent with the Comprehensive Plan and conforms with the intent of the Subdivision Regulations. There are no city funds required, and staff recommend approval of the final plat for the Stormont Vail Health Emporia Subdivision.

Commissioner Smith made a motion to approve the final plat for the Stormont Vail Health Emporia Subdivision. Commissioner Curtis seconded the motion. The vote follows: Commissioner Smith, aye; Commissioner Curtis, aye; Commissioner Brinkman, aye; and Mayor Harter, aye.

PLANNING AND DEVELOPMENT
(Annex Property Located at 4500 W. 18th Avenue)
(Ordinance Number 25-19)

AN ORDINANCE ANNEXING LAND TO THE CITY OF EMPORIA, KANSAS, to which the City Clerk assigned Ordinance Number 25-19, was presented to the Governing Body for their consideration.

Justin Givens, Planning & Zoning Administrator, was recognized and addressed the Governing Body. He stated the City of Emporia received an application for annexation from the owner of property located at 4500 W. 18th Avenue and generally located east of Road G and north of W. 18th Avenue. The tract of land is approximately 40 acres and adjoins the city and is eligible for annexation under K.S.A. 12-520. The annexation request is in anticipation of future residential and commercial development. He stated K.S.A. 12-520 permits a city to annex land if the land adjoins the city, and the owner of the subject property has consented to the annexation. Kansas Annexation Law specifically allows that when a property that adjoins the city, and the owner has consented to annexation, no review from either a city or county Planning Commission, or the Board of County Commissioners is required. The only required action is for the City Commission to adopt an ordinance to annex the property. The property is currently zoned Lyon County Agricultural. He stated upon annexation, the property retains its county zoning designation until a subsequent rezoning ordinance is approved for the property assigning city zoning parcel types. The property is within the natural growth area of the city and has public infrastructure readily available. The comprehensive plan anticipates the property being developed as commercial and residential property. He stated prior to development, the property owner or a developer will be required to meet all of the requirements of the Subdivision Regulations. Staff recommend approval of Ordinance Number 25-19 annexing land located at 4500 W 18th Avenue and generally located east of Road G and north of W. 18th Avenue pursuant to K.S.A. 12-520.

Commissioner Curtis made a motion to approve Ordinance Number 25-19 annexing land located at 4500 W. 18th Avenue pursuant to K.S.A. 12-520. Commissioner Smith seconded the motion. The vote follows: Commissioner Curtis, aye; Commissioner Smith, aye; Commissioner Brinkman, aye; and Mayor Harter, aye.

PLANNING AND DEVELOPMENT
(MAPC Excerpts of Regular Meeting Held 3-18-25)
(Rezone Property Located at 4500 W. 18th Avenue)
(Cedarbrook Meadows Subdivision)

The Planning Commission met in a regular session on Tuesday, March 18, 2025, with Chair Rogers presiding. Commissioners Bucklinger, Thomas, Fowler, Ogle, and Reed were present. Commissioner Lingenfelter was absent.

City staff: Justin Givens, Planning & Zoning Administrator, was present.

Chair Rogers called the meeting to order.

3. Planning Commission: Consider PC 2025-04 – A Request for Rezoning for Property Located North of 18th Avenue and East of Road G

Chair Rogers asked if proper notice had been given. Givens confirmed that proper notice was provided to the newspaper for the original public hearing date.

Chair Rogers asked if any Commissioners needed to recuse themselves or report any ex-parte communications. No ex-parte communications or conflict of interests were reported.

Givens provided the Staff Report**.**

STAFF REPORT

Application #: PC 2025-04

Applicants: Crosswinds At Flint Hills LLC (owner / applicant)
Professional Engineering Consultants (agent)

Owners: Crosswinds At Flint Hills LLC

Requested Action: Consider a request to rezone property from Lyon County Agriculture/Commercial Parcel Type to City of Emporia Commercial & Single-Family Parcel Type

Purpose: To facilitate the development of a new detached single-family housing development and future commercial development.

Address: North of 18th Ave. – East of Road G

Legal description:

"C" LEGAL DESCRIPTION

A tract of land lying within the Southwest Quarter of Section 6, Township 19 South, Range 11 East, of the 6th Principal Meridian, Lyon County, Kansas described as:

COMMENCING at the West Quarter Corner of said Section 6; thence South along the west line of the Southwest Quarter of said Section 6 bearing S00°06’04”W a distance of 1,027.56 feet; thence bearing N89°45’42”E a distance of 55.00 feet to the POINT OF BEGINNING; thence continuing bearing N89°45’42”E a distance of 350.01 feet; thence south parallel with the west line of said Southwest Quarter bearing S00°06’04”W a distance of 825.00 feet; thence bearing S89°45’42”W a distance of 350.01 feet to a point being 55.00 feet east of the west line of said Southwest Quarter; thence along a line parallel with and 55.00 feet east of the west line of Southwest Quarter bearing N00°06’04”E a distance of 879.70 feet to the POINT OF BEGINNING.

“SF-D” LEGAL DESCRIPTION

A contiguous Tract of Land lying within the Southwest Quarter of Section 6, Township 19 South, Range 11 East of the Sixth Principal Meridian, Lyon County, Kansas, as originally described and prepared on September 26, 2024, by Ernest Cantu, Jr., P.S. #1407, and Professional Engineering Consultants, P.A. (C.L.S. #65), a professional association licensed to practice surveying in the State of Kansas, said Tract of Land described based on a bearing of South 89°00’02” West, measured from the southeast corner of said Southwest Quarter of Section 6 to the southwest corner of said Southwest Quarter of Section 6, using Zone 9 of the Kansas Regional Coordinate System (Emporia Zone), with all bearings contained herein relative thereto, with distances herein measured horizontally on the ground, said Tract of Land more particularly described as follows: COMMENCING at a 1/2-inch rebar with yellow I.D. cap stamped “KVE CLS20”, held for the position of the southeast corner of the Southwest Quarter of Section 6, Township 19 South, Range 11 East of the Sixth Principal Meridian, Lyon County, Kansas; thence bearing South 89°00’02” West along the south line of said Southwest Quarter of Section 6 a distance of 1067.84 feet to the POINT OF BEGINNING, said point being coincident with the southwest corner of a tract of land described in General Warranty Deed, in Volume 436, Page 903, recorded on September 9, 1998, with the Office of the Register of Deeds, Lyon County, Kansas; thence continuing without deflection, bearing South 89°00'02" West along said south line of said Southwest Quarter of Section 6 a distance of 300.00 feet to the southeast corner of a tract of land described in Joint Tenancy Warranty Deed, in Book 444 of Deeds, Page 495, recorded on May 12, 2000, with said Office of the Register of Deeds, from which a 5/8-inch rebar with Lyon County I.D. cap in a circular survey monument box, held for the position of the southwest corner of said Southwest Quarter of Section 6, bears same South 89°00'02" West along said south line of the Southwest Quarter of Section 6 at distance of 1150.75 feet; thence bearing North 0°59'58" West, perpendicular from said south line of the Southwest Quarter of Section 6, along the east line of said tract of land described in Book 444, Page 495, and along the east line of a tract of land described in Warranty Deed, in Book 448 of Deeds, Page 607, recorded on June 15, 2001, with said Office of the Register of Deeds, a distance of 473.00 feet to the northeast corner of said tract of land described in Book 448, Page 607; thence bearing South 89°00'02" West, parallel with the south line of said Southwest Quarter of Section 6 and along the north line of said tract of land described in Book 448, Page 607, a distance of 400.14 feet to the northwest corner of said tract of land described in Book 448, Page 607, also being coincident with the northeast corner of a tract of land described in

Individual Trustee’s Deed, in Document Number 2015-04746, recorded on December 30, 2015, said point also being perpendicularly North from said south line of the Southwest Quarter of Section 6, north of a point 750.61 feet east of the southwest corner of said Southwest Quarter of Section 6 as described in said Book 448, Page 607, and as described in said Document Number 2015-04746; thence continuing without deflection, bearing South 89°00'02" West, along the north line of said tract of land described in said Document Number 2015-04746, a distance of 741.52 feet to the west line of said Southwest Quarter of Section 6, being coincident with the northwest corner of said tract of land described in said Document Number 2015-04746, from which the southwest corner of said Southwest Quarter of Section 6 bears South 0°06’04” West along said west line at a distance of 473.09 feet; thence bearing North 0°06’04” East along said west line of the Southwest Quarter of Section 6 a distance of 1139.80 feet, from which a 5/8-inch rebar with illegible cap (possibly reset by Steven S. Brosemer, PS#752, on October 15, 2001), held for the position of the northwest corner of said Southwest Quarter of Section 6, bears North 0°06’04” East along said west line at a distance of 1027.56 feet; thence bearing North 89°45'42" East a distance of 910.45 feet; thence bearing South 89°47'19" East a distance of 50.91 feet; thence bearing North 56°32'40" East a distance of 76.62 feet; thence bearing North 89°46'33" East a distance of 450.00 feet to the west line of said tract of land described in General Warranty Deed, in Volume 436, Page 903; thence bearing South 0°57'59" West along said west line of said tract of land described in Volume 436, Page 903, a distance of 1635.42 feet to the POINT OF BEGINNING; said Tract of Land being subject to City of Emporia road right of way for West 18th Avenue on the South 45 feet thereof, as described in Right of Way Tract No. 1, in Volume 531, Page 271, recorded on March 30, 2000, with said Office of the Register of Deeds; said Tract of Land being subject to Lyon County road right of way for Road G on the West 55 feet thereof, as described in Easement Tract No. 5-A, in Volume 296, Page 509, recorded on October 14, 1966, with said Office of the Register of Deeds; said Tract of Land being subject to City of Emporia road right of way for Road G on the West 100 feet, measured along the South 260.42 feet of the most westerly line of said Tract of Land, as described in Right of Way, in Volume 541, Page 603, recorded on August 10, 2001, with said Office of the Register of Deeds; exclusive of said road rights of way;
EXCEPT

A tract of land lying within the Southwest Quarter of Section 6, Township 19 South, Range 11 East, of the 6th Principal Meridian, Lyon County, Kansas described as:
COMMENCING at the West Quarter Corner of said Section 6; thence South along the west line of the Southwest Quarter of said Section 6 bearing S00°06’04”W a distance of 1,027.56 feet; thence bearing N89°45’42”E a distance of 55.00 feet to the POINT OF BEGINNING; thence continuing bearing N89°45’42”E a distance of 350.01 feet; thence south parallel with the west line of said Southwest Quarter bearing S00°06’04”W a distance of 825.00 feet; thence bearing S89°45’42”W a distance of 350.01 feet to a point being 55.00 feet east of the west line of said Southwest Quarter; thence along a line parallel with and 55.00 feet east of the west line of Southwest Quarter bearing N00°06’04”E a distance of 879.70 feet to the POINT OF BEGINNING.

Lot Size:	Overall:	40 acres
	Commercial Tract:	8.1 acres
	Residential Tract:	31.9 acres

Existing Zoning: Lyon County Agriculture / Commercial

Future Zoning in ELC Comp. Plan: Mixed Use

Surrounding Zoning:
North County Agriculture
East City Civic / Public
South Flex-Use Low
West County Agriculture

Surrounding Actual Uses:
North Cropland
East Jones Aquatic Center / City Owned Property
South Frontier Farm Credit / Lighthouse Baptist Church
West Vacant Ground / Juan Transportation Trucking Services

Analysis: The applicants are requesting that the property be rezoned to facilitate the development of a residential subdivision and a commercial development. They are in the process of annexing the property into the city limits and prior to any development occurring on the property, it must be rezoned to a City Parcel Type.

The overall tract of land is 40 acres and if approved, 8 acres would be reserved for future commercial development with the balance of the property being dedicated to residential use. The commercial area would abut Road G and the residential area would sit behind the commercial properties already existing along 18th Ave. with access points on both 18th Ave and Road G.

Considerations: 9.8.3.a.8. Factors to be Considered for a Rezoning:

When a proposed amendment would result in a change of the zoning classification of any specific property, the recommendation of the Planning Commission, accompanied by a copy of the record of the hearing, shall contain statements as to the present classification, the classification under the proposed amendment, the reasons for seeking such reclassification, a summary of the facts presented, and a statement of the factors upon which the recommendation of the Planning Commission is based using the following guidelines: **Staff Commentary in Bold**

1. Whether the change or approval would be consistent with these regulations; **Staff maintains that the change would be consistent with the regulations themselves. The concept of the adopted code was to allow for greater variation within existing areas by promoting multiple parcel types within an**

area. Road G is considered a major corridor with commercial type development already occurring to the south.

2. The character and condition of the neighborhood and its effect on the proposed change; **The existing area consists of cropland and commercial type uses, as well as major recreational facilities. The rezoning would have no negative impact on the existing area.**

3. The zoning and uses of properties nearby; **The zoning and uses of the areas nearby, are commercial in nature and recreational. The uses, as previously stated, would be in harmony with the proposed rezoning.**

4. The suitability of the subject property for the uses to which it has been restricted; **The property is currently zoned under County regulations and once brought into the City limits should be rezoned to City parcel types. The property has been crop land, but is within the natural growth pattern of the city.**

5. The extent to which removal of the restrictions will detrimentally affect nearby property; **Staff contends that there would be no detrimental impact to nearby properties. The existing developed properties are commercial or recreational in nature and the additional commercial and residential property proposed would blend with the existing area.**

6. The length of time the subject property has remained vacant as zoned; **The property has been crop land, but is within the natural growth area of the City. Prior to the County dissolving the Municipal Growth Area, the area was within the MGA. The City has extended services to this area in anticipation of future growth.**
7. The relative gain to the public health, safety, and welfare by the destruction of the value of plaintiff's property as compared to the hardship imposed upon the individual landowner public services, including transportation, exist or can be provided to serve the uses that would be permitted on the property if it were reclassified or granted a conditional use; **Staff contends that allowing the rezoning would not have a negative impact on the general health, welfare, or safety of the community. Existing services would not be harmed or strained if the rezoning was approved.**

8. The recommendations of a permanent or professional planning staff**; Staff is supportive of the rezoning request.**

9. The conformance of the requested change to Plan ELC; **The area was designated for future growth in both housing and commercial development in Plan ELC. The area has had infrastructure improvements extended to it in anticipation of future growth, which is recommended in Plan ELC.**

10. Such other factors as are deemed relevant by the Planning Commission or Governing Body.

Neighborhood Communications: Staff has received several calls and questions from neighbors in the area, none stating any objections to the proposal.

Recommendation: Staff recommends the Planning Commission make a motion of approval for the rezoning to the Governing Body based on the following;

1) The request is consistent with the Comprehensive Plan
2) The request conforms to the intent of the Zoning Regulations
3) There would not be a negative impact on the existing neighborhood

Attachments: Aerial Map | Current Zoning Map | Plan ELC Map

The Public Hearing was opened.

Lance Onstott, Professional Engineering Consultants, (Applicant's Representative) spoke on behalf of the applicant's desire to rezone the property to city zoning classifications for the purpose of developing the property under City development regulations.

Pastor Jim Sandborn, Lighthouse Baptist Church, spoke in favor of the rezoning application, as he stated more residences around the church would be in his opinion would be beneficial.

No Person spoke against the rezoning.

The Public Hearing was closed.

Commissioner Bucklinger made a motion to approve the rezoning. Commissioner Thomas seconded the motion. The motion carried 6-0.

Justin Givens, Planning and Zoning Administrator, was recognized and addressed the Governing Body. He stated the owners of the property located at 4500 W. 18th Avenue, generally located north of W. 18th Avenue and east of Road G, have requested that approximately 40-acre tract of land be rezoned in anticipation of future development of the property. The applicants are in the process of platting and developing a Planned Unit Development (PUD) that would accommodate both Single-Family Detached and Commercial rezoning for the property. He stated the property is currently zoned Lyon County Agricultural. Rezoning the property will allow for development under city regulations as well as provide the base zoning for the future PUD overlay. Staff recommend approval of Ordinance Number 25-20 amending the parcel type of property located at 4500 W. 18th Avenue from Lyon County Agricultural to City of Emporia Commercial (C) and Single-Family Detached (SF-D) parcel types.

PLANNING AND DEVELOPMENT
(Rezone Property Located at 4500 W. 18th Avenue)
(Cedarbrook Meadows Subdivision)
(Ordinance Number 25-20)

AN ORDINANCE REZONING LAND IN THE CITY OF EMPORIA, KANSAS FROM LYON COUNTY AGRICULTURAL PARCEL TYPE TO SINGLE-FAMILY DETACHED (SF-D) PARCEL TYPE AND COMMERCIAL (C) PARCEL TYPE AND AMENDING THE DISTRICT ZONING MAP TO CONFORM WITH SAID ZONING, to which the City Clerk assigned Ordinance Number 25-20, was presented to the Governing Body for their consideration.

Commissioner Smith made a motion to approve Ordinance Number 25-20 amending the parcel type of property located at 4500 W. 18th Avenue from Lyon County Agricultural to City of Emporia Commercial (C) and Single-Family Detached (SD-F) parcel types. Commissioner Curtis seconded the motion. The vote follows: Commissioner Smith, aye; Commissioner Curtis, aye; Commissioner Brinkman, aye; and Mayor Harter, aye.

CITY MANAGER'S REPORT
(Financials & Building Permits)

This is the time for the City Manager to make comments and reports to the public.

The following is general information for the month of May 2025 for the community:

1. Monthly Local Retail Sales Tax Receipts Update

	2024	2025	
	$ 529,805.52	$ 570,707.69	**Increase of $40,902.17** for the month, and Overall increase of 3.59% from year 2024.
YTD	**$ 2,621,732.00**	**$2,719,230.09**	

2. City Share from County Tax

	2024	2025	
	$ 269,809.05	$ 309,904.64	**Increase of $40,095.59** for the month, and Overall increase of 5.74% from year 2024.
YTD	**$1,335,643.96**	**$1,416,983.05**	

Building Permits issued from 5/1/2025 to 5/31/2025 for new construction, remodeling/repairs and demolition.

Total number of building permits issued through Code Services:	60
Total of valuations associated with those building permits:	$5,670,907.59
Total number of dollars collected for Building Permit Fees:	$ 22,066.50
Construct – Single-family dwellings	1
Demo – Single-family dwellings	0
Flint Hills Mall CID for May 2025	$ 20,817.40
YTD	**$ 84,077.05**
Pavilions CID for May 2025	$ 13,392.65
CID #2	**$** 13,392.64
YTD	**$ 153,294.94**
Fairview Hotel CID for May 2025	**$** 6,978.41
YTD	**$ 33,689.70**
West Plaza CID for May 2025	**$** 9,467.88
YTD	**$ 40,613.81**

Consent Agenda

It was moved by Commissioner Smtih, seconded by Commissioner Brinkman that the Consent Agenda listed below be ratified as a whole:

a. Approve minutes of the Regular Meeting held on June 4, 2025.

The vote follows: Commissioner Smith, aye; Commissioner Brinkman, aye; Commissioner Curtis, aye; and Mayor Harter, aye.

CITY COMMISSION
(City Manager’s Report)

This is an opportunity for the City Manager to present information to the public that may not be reported in other news accounts or City activities or to highlight accomplishments of the organization.

At the time this Agenda was prepared, the following items were in the works:

TENTATIVE AGENDA FOR JULY 2, 2025, MEETING.

- Proclamation Recognizing Parks & Recreation Day.
- Review of Annual Comprehensive Financial Plan.

- Appoint Members to the Emporia Human Relations Commission.
- Appoint Members to the Homelessness Advisory Board.
- Ordinance to Amend Joint Emporia/Lyon Co. Joint Traffic Safety Committee.
- Resolution for Joint Task Force on Mill Levy Reduction.
- Award Bid for Street Resurfacing.
- Accept FAA Grant for Airport.

- **Study Session:**

- Overview of Tax Funds.
- Review Capital Improvement Projects.

CITY COMMISSION
(Governing Body Comment)

This is the time for the Mayor and City Commissioners to make comments and reports to the public. No comments were made at this time.

Lisa Graff, Representing the National Teachers Hall of Fame, was in attendance to accept a proclamation declaring June 20, 2025, as “National Teachers Hall of Fame Day” in Emporia. She stated the National Teachers Hall of Fame, founded in Emporia in 1989, is committed to recognizing and honoring exceptional carer teachers, encouraging excellence in education, and preserving the rich heritage of the teaching profession in the United States. She stated five of the nation’s most exemplary career teachers – Michael Dunlea, Little Egg Harbor, New Jersey; Dr. Valerie Camille Jones Ford, Duluth, Georgia; Tom Jenkins, Fairborn, Ohio; Michelle Pearson, Broomfield, Colorado; and Dr. Pascale Creek Pinner, Hilo Hawaii will be inducted into the National Teachers Hall of Fame during a ceremony held in Emporia on June 20, 2025. The National Teachers Hall of Fame is also honoring the National Education Association Education Support Professional of the Year, Andy Markus from Utah. She stated the citizens of Emporia, Kansas, have given their hearts to making the Hall of Fame week a memorable experience for the inductees and guests through their hospitality and generosity as host families, volunteers, and

Friends of Education sponsors, earning Emporia the nickname “Teacher Town, USA” by Teacher Magazine.

Mayor Harter then presented the proclamation.

Commissioner Brinkman made a motion to recess the meeting at 11:50 a.m., to Conference Room 1AB. Commissioner Curtis seconded the motion. The vote follows: Commissioner Brinkman, aye; Commissioner Curtis, aye; Commissioner Smith, aye; and Mayor Harter, aye.

The following items were discussed at the Study Session:

1. Community Dashboard.
2. Review Appropriation and Sponsorship Requests.
3. Snow Update.
4. Sanitary Sewer Overflows (SSOs).

Commissioner Brinkman then made a motion to adjourn. Commissioner Smith seconded the motion. The vote follows: Commissioner Brinkman, aye; Commissioner Smith, aye; Commissioner Curtis, aye; and Mayor Harter, aye.

____
Erren Harter, Mayor

ATTEST:

____
Kerry Sull, City Clerk

Commission Action Report
Informational Items

Title: Informational Items

Agenda Date: July 2, 2025

Presented By: Trey Cocking, City Manager

Background:
This is an opportunity for the City Manager to present information to the public that may not be reported in other news accounts or City activities, or to highlight the organization's accomplishments.

Discussion:
At the time this Agenda was prepared, the following items were in the works for the tentative Agendas of the upcoming meetings on Wednesday, July 16, 2025.

Commission Meeting :

- Appoint Members to the Homelessness Advisory Board
- Appoint Members to the Emporia Human Relations Commission
- Award Bid for Emporia Public Library Bathroom Remodel
- Ordinance Amending the Emporia/Lyon County Joint Traffic Safety Committee
- Public Hearing on CDBG Grant for Soccer Field Improvement
- Resolution for CDBG Grant for Soccer Field Improvement

Study Session :

- Discuss sidewalk enhancement policy
- Budget Discussion/Determine RNR Intent

Commission Action Report
Executive Session

Title: Executive Session

Agenda Date: July 2, 2025

Recommended Action:
Recess into executive session for 30 minutes inviting pertinent city staff to discuss confidential data of a third party relating to economic development. The justification for the executive session is provided by K.S.A. 75-4319(b)(4) to protect financial affairs and trade secrets of third parties. The open meeting will resume in this room at approximately __:_____ a.m./p.m.

Evergy People's Choice Energizing our Environment Hometown Grants

United Way of the Flint Hills applied for & was awarded $10,000 from Evergy. An additional $1,230 came in from a community donation.

Concept: Climbing Wall

- Poly Rock climbing wall
- 8 ft wide, 10 ft tall
- Double sided
- Unique, as no other parks have an item like this
- Will draw kids and adults to play
- Improves strength, agility, mobility
- Cost $12,580 (equipment only)

Quaker Park Next Steps:

With support from a grant from Kansas Department of Health & Environment, United Way's Healthier Lyon County program will continue efforts to enhance Quaker Park. Over the next year, we will:

- Host community events such as cookouts, play days, and activity-based gatherings
- Collect resident input through a brief neighborhood survey
- Pursue funding for distinctive, engaging park equipment not found in other Emporia parks

Unique Concepts, Cost Savings

We have been looking at other unique items such as:

- Rope climbers
- Balance beams
- Obstacle-style elements
- Climbing walls
- Overhead ladders and spinners

This 20m long zipline-like glider gives kids an exciting opportunity for fun and sensory development on the playground.

These items would be unique and cost less than the current equipment planned for the park.