CITY COMMISSION
WEDNESDAY, MAY 6, 2026 AT 11:00 AM
CITY COMMISSION CHAMBER

ORDER OF BUSINESS

CALL MEETING TO ORDER
Mayor Becky Smith

MEMBERS PRESENT
Vice-Mayor Tammi Ogle
Commissioner Monica Duncan
Commissioner Erren Harter
Commissioner Kurt Steinkuhler

PROCLAMATIONS

Proclamation Recognizing May 2026 as Community Action Month
Accepted by: Colleen Smith, Human Service Coordinator for ECKAN

Proclamation Recognizing Walk, Run & Bike Days as May 28-June 4
Accepted by: Eric Paul, Chair and Ryan Conley, Vice-Chair, MUPP Board

Proclamation Recognizing May 10-16 as National Police Week
Accepted by: Captain Scott Stormont, Emporia Police Department

Proclamation Recognizing National Public Works Week as May 17–23
Accepted by: Brian Silcott, Interim Public Works Director

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) **Appoint City Appointee to the Regional Development Association**
Presented by: Becky Smith, Mayor & Kurt Steinkuhler, Commissioner
Recommended Action: Approve the appointment of Jeff Longbine to the Regional Development Association

2) **Appoint City Appointee to the William Allen White Community Partnership**
Presented by: Becky Smith, Mayor & Tammi Ogle, Vice-Mayor
Recommended Action: Approve the appointment of Ann Burnett to the William Allen White Community Partnership

3) **Appoint Members to the Emporia Public Library**

Presented by: Tammi Ogle, Vice-Mayor and Erren Harter, Commissioner

Recommended Action: Approve the appointment of Caron Daugherty and Jessica Wagoner to the Emporia Public Library Board

4) **Appoint Members to the Golf Advisory Board**

Presented by: Becky Smith, Mayor and Erren Harter, Commissioner

Recommended Action: Approve the appointment of Brad Stewart, Brian Lawson, Rick Clark, and Carmen Leeds to the Golf Advisory Board

5) **Award Safe Streets for All Consultant**

Presented by: Jim Ubert, City Engineer

Recommended Action: City staff recommends authorizing the City Manager to award up to $300,000 in grant funding to HDR Engineering Inc.

6) **Resolution No. 3792 of Support for 2026 KDOT Transportation Alternatives Safe Routes to School Grant**

Presented by: Jim Ubert, City Engineer

Recommended Action: Approve Resolution No. 3792 of Support for 2026 KDOT Transportation Alternatives Safe Routes to School Grant

7) **Award 2026 Pavement Preservation**

Presented by: Jim Ubert, City Engineer

Recommended Action: City staff recommends awarding this project to APAC-Kansas, Inc., Shears Division for the base bid and all three (3) add alternates in the amount of $,170,792.15

8) **Ordinance No. 26-10 Rezoning Property Located at 615 Overlander Road from Lyon County Light Industrial to City of Emporia Light Industrial (LI)**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Adopt Ordinance No. 26-10 Rezoning Property Located at 615 Overlander Road from Lyon County Light Industrial to City of Emporia Light Industrial (LI)

9) **Ordinance No. 26-11 for a Conditional Use Permit for a Technical College at 615 Overlander Road**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Adopt Ordinance No. 26-11 for a Conditional Use Permit for a Technical College at 615 Overlander Road

10) **Ordinance No. 26-12 for a Conditional Use Permit for Outdoor Recreational Vehicle Storage at 2606 W HWY 50**

Presented by: Justin Givens, Planning & Zoning Administrator

Recommended Action: Adopt Ordinance No. 26-12 for a Conditional Use Permit for Outdoor Recreational Vehicle Storage at 2606 W HWY 50

11) **Ordinance No. 26-09 Granting Evergy Central, Inc an Electric Franchise**

Presented by: Mark Detter, Deputy City Manager

Recommended Action: Approve Ordinance No.26-09 granting to Evergy Kanas Central, Inc. an electric franchise including the right to construct, operate, and maintain electric transmission, distribution, and street lighting facilities within the City limits of Emporia

12) **Ordinance No. 26-06 Authorizing and Providing for the Issuance of General Obligation Bonds Series 2026, of the City of Emporia, Kansas**

Presented by: Mark Detter, Deputy City Manager

Recommended Action: Approve Ordinance No.26-06 Authorizing the Issuance of General

Obligation Bonds Series 2026, of the City of Emporia, Kansas

13) **Resolution No. 3790 Prescribing the Form and Details and Authorizing Sale and Delivery of General Obligation Bonds Series 2026 of the City of Emporia, Kansas**

Presented by: Mark Detter, Deputy City Manager

Recommended Action: Approve Resolution No. 3790 Prescribing the Form and Details and Authorizing the Sale and Delivery of General Obligation Bonds Series 2026, of the City of Emporia, Kansas

14) **2026 Jones Aquatic Center Agreement**

Presented by: Kevin Hanlin, Director of Public Lands & Facilities

Recommended Action: Approve 2026 Jones Aquatic Center Agreement

COMMUNICATIONS

Presented by Trey Cocking, City Manager.

CONSENT AGENDA

Presented by Trey Cocking, City Manager.

1) Commission Meeting Minutes April 15, 2026
2) Application to the Kansas Housing Resources Corporation for Emergency Solutions Grant on Behalf of Local Agencies

INFORMATIONAL ITEMS

Presented by Trey Cocking, City Manager.

1) Informational Items

GOVERNING BODY COMMENTS

Mayor Becky Smith
Vice-Mayor Tammi Ogle
Commissioner Monica Duncan
Commissioner Erren Harter
Commissioner Kurt Steinkuhler

RECESS

Recess to Evora Wheeler Conference Room for Study Session

STUDY SESSION AGENDA ITEMS

1) Discuss Extending Hours of Alcohol Sales During 2026 FIFA World Cup Series
2) Water Treatment Plant Plan
3) Discuss Becker Addition

EXECUTIVE SESSION

1) Recess into executive session for 30 minutes, inviting pertinent city staff for the purpose of consultation with the City Attorney regarding a legal matter. The justification for executive session is provided in K.S.A. 75-4319(b)(2) to protect privileged communication in the attorney-client relationship. The open meeting will resume in this room at approximately __:_____ a.m./p.m.

ADJOURNMENT

PROCLAMATION

WHEREAS, Community Action has made essential contributions to individuals and families across this Nation by creating economic opportunities and strengthening communities; and

WHEREAS, Community Action is a robust state and local force connecting people to lifechanging services and creating pathways to prosperity in 99% of all American counties; and

WHEREAS, Community Action builds and promotes economic stability as an essential aspect of enabling and enhancing stronger communities and stable homes; and

WHEREAS, Community Action promotes community-wide solutions to challenges throughout our cities, suburbs, and rural areas; and

WHEREAS, Community Action delivers innovative services and support that create greater opportunities for families and children to succeed; and

WHEREAS, Community Action insists on community participation and involvement ensuring that all sectors of the community have a voice and will be heard; and

WHEREAS, ECKAN is celebrating 60 years in Community Action with innovation, impact, and providing proven results in our communities.

NOW, THEREFORE, I Becky Smith, Mayor for the City of Emporia do hereby proclaim May 2026 as

"Community Action Month"

in recognition of the hard work and dedication of ECKAN and all Community Action Agencies.

On this 6th May 2026

ATTEST:

_____
Becky Smith, Mayor

_____
Kerry Sull, City Clerk

PROCLAMATION

WHEREAS, From May 28th, 2026, through June 4th, 2026, Emporia will be the focus of two major bicycling and running events: and

WHEREAS, From May 28th to May 31st, Emporia will once again be the host to the Garmin UNBOUND Gravel bike race which is one of North America's premier, annual, ultra-endurance cycling challenges; this year's event will include the rides of 25, 50, 100, 200 & 350 miles and the High School Junior ride as well as the open air, market style "All Things Gravel" expo; and

WHEREAS, The UNBOUND Gravel rides will bring in over 4,000 participants from all 50 states, Puerto Rico, and 66 foreign countries. In addition, more than 10,000 friends, family, fans and supporters will visit our community: and

WHEREAS, On June 3rd and June 4th, the 45th Annual Law Enforcement Torch Run will enter Lyon County at the Coffey County line, and local law enforcement officers will carry the Torch to El Dorado with an eventual destination at the summer games of the Special Olympics in Wichita; and

WHEREAS, we encourage our community to welcome these guests to our City, as they deserve recognition for the many countless hours of training they have endured to prepare for these events transpiring in these Flint Hills we call home; and

WHEREAS, the Multi-Use Path Planning Board encourages everyone to walk, run or ride a bicycle to work during the week of these events,

NOW THEREFORE, I, Becky Smith, Mayor of Emporia, Kansas do proclaim that from May 28th through June 4th as

"WALK, RUN & BIKE DAYS"

in Emporia, Kansas. I encourage the residents of Emporia to follow the example of our running and bicycling visitors and get up, get out and walk, run, or bicycle. Exercise leads to a healthy lifestyle and reduces illnesses related to a sedentary life.

On this 6th Day of May 2026

ATTEST:

_____
Becky Smith, Mayor

_____
Kerry Sull, City Clerk

PROCLAMATION

WHEREAS, every day, our Nation's dedicated law enforcement officers put themselves at risk to keep their fellow Americans safe, selflessly risking their lives to protect our families against crime; and

WHEREAS, as we observe Peace Officers Memorial Day and Police Week, we pay tribute to the courageous men and women who wear the badge and keep the peace; and

WHEREAS, law enforcement officers of today carry on the long and proud tradition of service established by their predecessors, and with valor and distinction, these individuals stand watch over us all and work diligently to fight crime and violence; and

WHEREAS, law enforcement officers deserve our appreciation for the work they do, and citizens fulfill an important civic responsibility by supporting their efforts to protect our communities; and

WHEREAS, by working together, we can achieve a better and more secure future for our children and grandchildren; and

WHEREAS, on Peace Officers Memorial Day and during Police Week, we honor the heroism of all law enforcement officers, especially those who have given their lives so that others might live, and we will always remember their service and sacrifice; and

WHEREAS, by joint resolution of the U.S. Congress in 1962, the President of the United States was authorized to designate May 15 of each year as "Peace Officers Memorial Day" and the week in which it falls as "Police Week," and to direct that the flag be flown at half-staff on May 15 each year.

NOW, THEREFORE, BE IT RESOLVED, that I, Becky Smith, Mayor of the City of Emporia, Kansas, do hereby proclaim May 11–16, 2026, as

"National Police Week"

and call upon all citizens to remember those throughout our nation who have lost their lives while protecting others.

On this 6th Day of May 2026

ATTEST:

_____
Becky Smith, Mayor

_____
Kerry Sull, City Clerk

PROCLAMATION

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities, as well as to public health, high quality of life, and the well-being of the people of Emporia; and

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, engineers, managers, and employees at all levels of government and in the private sector who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment, solid waste systems, public buildings, and other essential structures and facilities; and

WHEREAS, it is in the public interest for the citizens, civic leaders, and children of Emporia to gain knowledge of and maintain an ongoing interest in and understanding of the importance of public works and public works programs in their communities; and

WHEREAS, the year 2026 marks the 66th annual National Public Works Week, sponsored by the American Public Works Association.

NOW, THEREFORE, BE IT RESOLVED, that I, Becky Smith, Mayor of the City of Emporia, do hereby designate the week of May 17–23, 2026, as

"National Public Works Week"

and urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees, and to recognize the substantial contributions they make to protecting our national health, safety, and advancing the quality of life for all.

On this 6th day of May 2026

ATTEST:

_____
Becky Smith, Mayor

_____
Kerry Sull, City Clerk

Title:	Appoint City Appointee to the Regional Development Association
Agenda Date:	May 6, 2026
Presented By:	Becky Smith, Mayor & Kurt Steinkuhler, Commissioner

Background:
The Regional Development Association requests that the City Commission fill board openings with qualified candidates.

Discussion:
Applications were received, and interviews were conducted by Becky Smith, Mayor and Kurt Steinkuhler, Commissioner.

Interviewing Commissioners recommend the appointment of Jeff Longbine to fill an unexpired term ending December 31, 2026.

Recommended action:
Approve the appointment of Jeff Longbine to the Regional Development Association.

City of Emporia Board Application

03/26/2026 10:31 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Regional Development Association of East Central Kansas Board
Name	Jeff Longbine
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Business Address	[redacted]
Business phone number	[redacted]
Occupation	Auto Dealer
Length of residency in Emporia	58 Years
Are you a registered voter?	Yes
High School	Emporia High School
College	Emporia State University
Trade or Business School	Longbine Auto Plaza
Hobbies	Golf, Boating, Sporting Events
Are you currently serving on other boards, commissions, or committees?	Yes
If yes, name of board, commission, or committee.	Newman Regional Health Board of Directors Jones Foundation National Auto Dealers Association Board of Directors Kansas Auto Dealers Association Board of Directors
Have you served on a board, commission, or committee before?	Yes

If yes, which board, commission, or committee?	Emporia City Commission RDA Emporia Chamber Board Emporia Enterprises
Please, list organization memberships and positions held.	I have served as Mayor and served as Chairman of the Board of all of the above organizations
Please, list areas of special interest.	Economic Development
Please, enter basic resume information.	As a business owner in Emporia for over 40 years, I have served on countless boards and organizations. I also represented the Emporia Area in the Kansas Senate for 14 years. I was a Charter Member of the RDA when it was formed and helped write the Articles of Incorporation and By-Laws of the organization.
Please, tell us why you would like to be a member of this board, commission, or committee.	I have deep understanding of Economic Development and have served on the RDA Board for over 15 years. I believe that I can offer some support and stability to the organization. We have not had a professional in RDA for over 2 years. I hope to be able to identify a qualified candidate and move forward with Eco-Devo in the City.

City of Emporia Board Application

03/26/2026 11:54 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Regional Development Association of East Central Kansas Board
Name	David Evans
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Business Address	[redacted]
Business phone number	[redacted]
Occupation	President
Length of residency in Emporia	43 years
Are you a registered voter?	Yes
High School	Emporia High School
College	Emporia State University
Hobbies	In my free time, I enjoy golfing and bowling when my schedule allows. I spend much of my time supporting my children in their activities and coaching a youth baseball team, which I find especially rewarding. I also enjoy attending and following local athletics, including Emporia High School and Emporia State University sporting events.
Are you currently serving on other boards, commissions, or committees?	Yes
If yes, name of board, commission, or committee.	Vice-Chair of the Emporia Reds.
Have you served on a board, commission, or committee before?	Yes
If yes, which board, commission, or committee?	Emporia Enterprises

Please, list organization memberships and positions held.	Emporia Reds both Chair and vice chair.
Please, list areas of special interest.	I am committed to helping Emporia grow and succeed as a community. A key part of that success is fostering job growth and expanding economic opportunities, which are essential to attracting and retaining residents and supporting long-term community vitality.
Please, enter basic resume information.	I hold a Bachelor of Science in Business Administration from Emporia State University and have dedicated the past 21 years to EVCO, where I have progressed through key leadership roles including purchasing, General Manager, and, for the past 10 years, President. This experience has provided me with a strong foundation in strategic planning, financial oversight, and organizational leadership. Through my tenure, I have gained valuable insight into business growth, workforce challenges, and long-term decision-making, all of which I would bring to my service on the board.
Please, tell us why you would like to be a member of this board, commission, or committee.	I am interested in serving on this board because I care deeply about the continued success and growth of Emporia. It is a wonderful community to raise a family, and I want to help ensure it remains that way while continuing to improve. A strong local economy is essential to that future. In my experience managing a business, one of the biggest challenges in recruiting top talent has been the size of the community and the availability of opportunities for spouses. These challenges have given me valuable insight into what individuals and businesses consider when deciding whether to invest in a community. As someone personally and professionally invested in Emporia, I am committed to helping it thrive. I also believe we are at a critical point in shaping the city's future, and I would like to contribute to thoughtful, forward-looking decisions that move Emporia in a positive direction.

City of Emporia Board Application

04/20/2026 4:03 PM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Regional Development Association of East Central Kansas Board • [redacted] •
Future Board and Commission Openings	• By checking this box, you authorize consideration of your application for other appropriate board or commission appointments, as openings become available.
Name	Chris Ehr
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Business phone number	[redacted]
Occupation	Collection analyst
Length of residency in Emporia	48 years
Are you a registered voter?	Yes
High School	Emporia High
College	Emporia State
Hobbies	Also I charge of youth sports through the emporia rec center
Are you currently serving on other boards, commissions, or committees?	No
Have you served on a board, commission, or committee before?	No
Please, list areas of special interest.	Interested in helping this city, my hometown, get back to where we once were
Please, enter basic resume information.	Been with the ERC for 28 years Been at current job for 13 years

Please, tell us why you would like to be a member of this board, commission, or committee.	I am interested because i tho k I would be a credible asset to any board in this town. Also as mentioned above I have lived here my whole life and want to be part of the revitalization of this community

City of Emporia Board Application

03/15/2026 10:17 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Regional Development Association of East Central Kansas Board
Future Board and Commission Openings	• By checking this box, you authorize consideration of your application for other appropriate board or commission appointments, as openings become available.
Name	Tyler Curtis
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Business Address	Work from home
Business phone number	same
Occupation	NonProfit Management
Length of residency in Emporia	15+ years
Are you a registered voter?	Yes
High School	Liberal High School, '96
College	Seward County Community College (AA '98), ESU (BSE '01), ESU (MS '04), Notre Dame (Exec Cert in NonProfit Management '15)
Trade or Business School	n/a
Hobbies	Bike riding, fishing, reading
Are you currently serving on other boards, commissions, or committees?	No
Have you served on a board, commission, or committee before?	Yes
If yes, which board, commission, or committee?	City Commission - 2024-25 Emporia Enterprises - 2020-25

Please, list organization memberships and positions held.	Community Activities & Service Lyon County State Bank , 2021-present Board of Directors SOS, Board of Directors, 2020-present President, 2024-26 Chair, Executive Search Committee, 2023 First United Methodist Church, 2010-present Lay Leader, 2020-present Chairman, Church Council, 2012 to 2017 Co-Chair, Aspire to Excel Capital Campaign Endowment Committee, 2020-present Led Strategic Planning Team Emporia Enterprises, 2021-2025 Vice Chair, 2024 Initiated first marketing agreement to market land for industrial use instead of first purchasing the land and then marketing it. Emporia Main Street, Board of Directors, 2010-2016 President, 2013/14 & 2014/15 Initiated Home Grown Capital Campaign Grew Network Kansas Capital Multiplier Funding Emporia Lions Club, 2011-2021 Emporia Granada Theatre Alliance, Board of Directors 2011-2017 Study Group for Emporia Visioning, 2011-12 Emporia Chamber of Commerce, 2010-2021 Leadership Emporia Academy Steering Committee Government Matters Committee Leadership Emporia, 2010 Class President Relevant Recognition Emporia State University University Service Citation (2024) SOS Volunteer of the Year (2024) Emporia State University Outstanding Advocate (awarded October, 2023) CrossWinds Counseling & Wellness Advocate of the Year (2022)
Please, list areas of special interest.	Economic Development Strategic Planning Taxes, Finances, and Estate Planning Community Advocacy Multi-cultural Integration Faith Formation

Please, enter basic resume information.

Work Experience
Chief Development Officer, 2021-present
Kansas Methodist Foundation
Hutchinson, KS (I work from Emporia)

Emporia City Commissioner, 2024-2025
Emporia, KS

Assistant Vice President, University Advancement, 2017-2021
Emporia State University

Executive Director, Alumni Relations, 2010-2017
Emporia State University

Legislative Liaison, 2010-2013
Emporia State University

Principal, 2008-2010
Atchison USD #409
Atchison, KS

Secondary English Teacher, 2001-2008
Seaman District #345
Topeka, KS

Professional Achievements
KMF
- Created Putting Your House in Order program to facilitate estate planning, legacy giving, and memorial preparation. This program more than quadrupled the number of new accounts we opened year over year between 2022 and 2023
- Initiated partnership with Kansas Health Foundation to address food insecurity in Kansas
- Led transition to new content management system
- Created KMF's first moves management process
- Lead KMF's marketing efforts, initiating the creation of new videos to promote key services (church partnerships, legacy giving, donor advised funds)

ESU
- Secured $4M grant to launch Kansas Masonic Literacy Center
- Assisted with securing $2M grant to create Mobilizing Literacy project in Lyon, Osage, and Coffey counties (Jones Trust)
- Developed Classroom Teacher Kit program recognized by Council for the Advancement and Support of Education (CASE) as "best in class"
- Fostered closer partnership between ESU Alumni Association and the ESU Foundation
- Initiated partnership between the Kansas Leadership Center and ESU
- Shepherded enhancement funding through Kansas Legislature to create the Honors College at ESU
- Assisted with obtaining enhanced state funding from Kansas Legislature for ESU nursing program; helped secure bridge funding from Jones Trust prior to securing state funding
- Created ESU's Corporate Advisory Board
- Re-branded ESU Homecoming and created community tie to the annual celebration
- Created Corky's Crew affinity program for alumni
- Enhanced alumni travel program with new travel partner
- Created a conceptual framework for ESU Advancement and the process of effective Alumni Relations

Atchison USD 409

- Implemented new curriculum delivery model
- Assisted in negotiating educational service contract between USD 409 and Kansas Juvenile Justice Authority (JJA)
- Led budget building process as part of existing and new educational service contract with JJA
- Assisted in creating new teacher evaluation process for the district

Seaman USD 345
- Teacher of the Year – 2007
- Started annual student concert
- Helped create high school's academic rewards program (SHARP)

Professional Associations
Association of Fundraising Professionals, 2024-present
National Association of United Methodist Foundations, 2021-present
Council for the Advancement and Support of Education (CASE), 2010-2021
MIAA Alumni Directors, 2010-2018
Provided consultative services to Missouri Western State University's Alumni Association and Advancement office (2019)
Kansas Assoc. of Secondary School Principals (KASSP), 2008-2010
United School Administrators (USA), 2008-2010
Association for Supervision and Curriculum Development (ASCD), 2008-2010

Please, tell us why you would like to be a member of this board, commission, or committee.

I am in a unique position to be of value to RDA at this time.

1) I am educated on eco devo (past, present, best practices) and understand economic incentive programs like:
PEAK (Promoting Employment Across Kansas)
HPIP (High Performance Incentive Program)
APEX (Attracting Powerful Economic Expansion)
KIT/KIR (Kansas Industrial Training/Retraining)
IRB's and other Property Tax Exemptions & Abatements
CDBG (Community Development Block Grant)
Angel Investor Tax Credits

2) I have led and worked on numerous strategic planning initiatives:
ESU (2012-13, 2016-17)
Kansas Methodist Foundation (2021 to current)
Camp Chippewa (2025)
First UMC (2012, current)
Emporia First Friday (2024)
Emporia Visioning (2011)

3) I have worked with government, industry, education, and entrepreneurs

4) I have worked with legislators and understand the types of programs and agenda our community needs to include in our legislative advocacy efforts: business incentives, transportation improvement, access to interstate and rail, etc.

Have I been critical of past eco devo efforts? Yes. But that should not be viewed as a weakness. Rather, it should be viewed as a strength. I love this community and want Emporia to thrive. I will not accept anything less than our best and will push for being both aggressive and to attached any action to metrics and measure progress, pivoting as needed based on data, not feelings. I am 100% outcome focused and believe we should be more objective in our assessment of progress versus subjective (i.e. value relationships over outcomes - relationships are important, but outcomes have to drive strategy and action).

Our community's eco devo efforts need energy and urgency. I attended the RDA meeting on Friday, March 13. Before resigning from his position, Brad Kraft gave an update on FHEA and asked for questions. Silence. He asked for the people serving

on the planning team to raise their hands. He then asked them specifically to offer comments. Only Trey Cocking shared a couple thoughts. Following that, Brad called for questions again. Silence.

The lack of energy and urgency related to our eco devo efforts is concerning. Lyle - via Zoom - shared three things: TerraPower update, truck center project ($50M total investment when it's all done - question: has RDA contributed anything to that project?), and employment number trends. Again, no dialogue or questions.

It's significant that this meeting took place 48 hours after our local school district adopted millions of dollars in cuts. Yet, there was no talk at the table about how our community gets back to growth mode. This lack of energy and urgency is concerning. I'd like to help spark some movement. Meeting, waiting, and hoping is not helping our community tackle what have been and continue to be major challenges.

Title:	Appoint City Appointee to the William Allen White Community Partnership
Agenda Date:	May 6, 2026
Presented By:	Becky Smith, Mayor & Tammi Ogle, Vice Mayor

Background:
The William Allen White Community Partnership requests that the City Commission fill board openings with qualified candidates.

Discussion:
Applications were received, and interviews were conducted by Becky Smith, Mayor and Tammi Ogle, Vice-Mayor.

Interviewing Commissioners recommend the appointment of Ann Burnett for a term ending December 31, 2028.

Recommended action:
Approve the appointment of Ann Burnett to the William Allen White Community Partnership.

City of Emporia Board Application

04/14/2026 5:59 PM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• William Allen White Board
Future Board and Commission Openings	• By checking this box, you authorize consideration of your application for other appropriate board or commission appointments, as openings become available.
Name	Ann Burnett
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Occupation	retired college professor
Length of residency in Emporia	6 months
Are you a registered voter?	Yes
High School	Coronado, Colo Spgs
College	Colorado College, BA; Univ of No Colo, MA; Univ of Utah, PhD
Hobbies	My dog, Bill, playing my flute, quilting, reading
Are you currently serving on other boards, commissions, or committees?	No
Have you served on a board, commission, or committee before?	Yes
If yes, which board, commission, or committee?	Moorhead, MN City Charter Commission, many committees at North Dakota State University, active in several quilt guilds -- MN and WA
Please, list organization memberships and positions held.	2020-2025 -- Court Appointed Special Advocate (CASA) volunteer 2020-2023 -- Quilters in the Valley Guild 2022 - 2023 -- Vice President 2021 - 2022 - At large member 2017 – 2020 – Quilters Guild of North Dakota 2019 – Vice President 2018 – Board member 2013 – 2019 – Sanford Hospital volunteer 2017 – hospital tour shepherd 2015 – 2016 – Sanford Patient Advisory Board 2013 – 2014 – Hospital planning committee 2012 – member, Rape and Abuse Crisis Center program, It's Everyone's

	Business 2009 – 2019 – member, North Dakota Women' Network 2009 – 2015 – Olivet Lutheran Church 2010 – 2014 – church council 2010 – 2012 – University Lutheran Center Board (President, 2010-2011) 2009 – 2013 – Parish Life Outreach committee (President, 2010-2013) 2009 – 2011 - Salvation Army Food Canteen driver 2005 – 2008 – Dorothy Day Food Pantry 2005 – 2012 – Moorhead High School speech team volunteer
Please, list areas of special interest.	History, law, children, diversity
Please, enter basic resume information.	DR. ANN BURNETT A. PROFESSIONAL PREPARATION University of Nebraska College of Law, Lincoln, Nebraska 18 hours earned towards Juris Doctorate, 1995-1997 University of Utah, Salt Lake City, Utah Doctor of Philosophy, Communication, 1986 University of Northern Colorado, Greeley, Colorado Master of Arts, Communication, 1981 The Colorado College, Colorado Springs, Colorado Bachelor of Arts, Economics, 1980 B. APPOINTMENTS Professor, Communication, North Dakota State University Fargo, North Dakota, 1997 – 2020 Director of Women and Gender Studies, 2002 – 2020 Associate Professor with tenure, University of Nebraska Lincoln, Nebraska, 1988 – 1997 Director of Forensics, 1988-1997 Assistant Professor, Vanderbilt University Nashville, Tennessee, 1986-1988
Please, tell us why you would like to be a member of this board, commission, or committee.	I am new in Emporia, and am seeking a Board appointment to learn about and contribute to my new community. I received encouragement from Dr. Darla Mallein.

City of Emporia Board Application

04/08/2026 9:25 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	[redacted] William Allen White Board [redacted]
Future Board and Commission Openings	• By checking this box, you authorize consideration of your application for other appropriate board or commission appointments, as openings become available.
Name	Luke Hampl
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Occupation	Student
Length of residency in Emporia	1 year
Are you a registered voter?	Yes
High School	Kapaun Mt Carmel
College	Emporia State University
Trade or Business School	WSU Tech
Hobbies	Collegiate track and field Cooking Reading Swing dancing Crochet
Are you currently serving on other boards, commissions, or committees?	No

Have you served on a board, commission, or committee before?	No
Please, enter basic resume information.	ESU VITA program Hired hand (agricultural and construction) FHSU Honors College Ambassador ESU Bulletin
Please, tell us why you would like to be a member of this board, commission, or committee.	I would like to continue giving back to the community in a meaningful way and getting involved at this level seems like a good way to do that.

Title:	Appoint Members to the Emporia Public Library Board
Agenda Date:	May 6, 2026
Presented By:	Tammi Ogle, Vice-Mayor & Erren Harter, Commissioner

Background:
The Emporia Public Library Board requests that the City Commission fill board openings with qualified candidates.

Discussion:
Applications were received, and interviews were conducted by Tammi Ogle, Vice-Mayor and Erren Harter Commissioner.

Interviewing Commissioners recommend the appointment of Caron Daugherty and Jessica Wagoner to fill terms ending June 30, 2030.

Recommended action:
Approve the appointment of Caron Daugherty and Jessica Wagoner to the Emporia Public Library Board.

City of Emporia Board Application

03/19/2026 10:26 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Emporia Public Library Board
Future Board and Commission Openings	• By checking this box, you authorize consideration of your application for other appropriate board or commission appointments, as openings become available.
Name	Jessica L Wagoner
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Occupation	Journalist
Length of residency in Emporia	40 years
Are you a registered voter?	Yes
High School	Emporia High School
College	Emporia State University and Washburn University
Hobbies	Reading, gardening, art, travel.
Are you currently serving on other boards, commissions, or committees?	Yes
If yes, name of board, commission, or committee.	I am currently serving on the library board.
Have you served on a board, commission, or committee before?	Yes
If yes, which board, commission, or committee?	Library board
Please, list areas of special interest.	I am interested in library operations and advocacy.
Please, enter basic resume information.	Professional Summary Award-winning journalist and editor with more than a decade of experience in newsroom leadership, feature writing, and community engagement. Skilled in

supervising reporters, developing editorial strategy, and producing impactful coverage of health, education, crime, and legislative issues. Adept at balancing print and digital platforms, mentoring staff, and building strong community relationships to elevate local journalism.

Experience
The Emporia Gazette – Acting Editor
November 2024 – Present
Lead newsroom operations, supervising reporters and freelance writers.

Develop story ideas, assign coverage, and guide editorial direction.

Produce enterprise articles, features, and editorials for both print and digital.

Strengthened coverage of community issues, increasing audience engagement.

McPherson News-Ledger – Managing Editor
July 2019 – March 2022
Managed editorial content and newsroom workflow, coordinating with freelance writers.

Led coverage of crime, health, education, and legislative issues with emphasis on community impact.

Edited and published stories to align with AP style and journalistic standards.

Expanded local coverage through partnerships and cultivated story pipelines.

The Emporia Gazette – Senior Reporter
March 2014 – May 2019
Reported on health, education, crime, and legislative beats with accuracy and depth.

Produced feature and enterprise reporting recognized for quality and community relevance.

Managed page layouts and performed copy editing for multiple sections.

Consistently met deadlines while contributing to award-winning coverage.

Newman Regional Health – Social Media & Volunteer Coordinator
Dates not specified
Created and published blog posts, newsletters, and digital content.

Managed hospital website and social media platforms to boost community outreach.

Recruited, trained, and coordinated volunteers for hospital programs.

SOS Child Advocacy Center – Director & Family Advocate
Dates not specified
Began as Family Advocate, conducting forensic interviews with child victims of abuse and their families.

Connected families with resources and provided ongoing advocacy during investigations.

Promoted to Director: oversaw grant funding, coordinated multidisciplinary team meetings, and provided expert testimony in court.

Strengthened community partnerships to improve services for vulnerable families.

Education
Emporia State University
Bachelor of Science in Sociology — May 2002

Skills
Editorial & Reporting: AP Style, Feature Writing, Investigative Journalism, Copy Editing, Page Design

Digital & Media Tools: WordPress, Canva, Adobe InDesign, Social Media Strategy, Website Management

Leadership & Communication: Team Supervision, Mentorship, Community Engagement, Public Speaking, Grant Writing

Selected Clips
Giving the Gift of Life – Human-interest story on organ donation
Psychiatric Bed Shortage Stalls Criminal Cases in Lyon County – Investigative coverage of statewide psychiatric care crisis
A Refreshing Escape – Lifestyle feature on local recreation
A Solemn Dedication – Coverage of local remembrance event
Remembering Jesus Avila – Feature obituary honoring a murder victim and community response

Please, tell us why you would like to be a member of this board, commission, or committee.	I believe a thriving library is a benefit to the community and helps promote community engagement. I feel like it is my responsibility to give back and serve the community in some way.

City of Emporia Board Application

03/13/2026 10:10 AM (CDT)

City of Emporia Board Application

Select board, commission, or committee to apply.	• Emporia Public Library Board
Name	Caron Daugherty
Address	[redacted]
Email	[redacted]
Phone number	[redacted]
Business phone number	[redacted]
Occupation	Higher Education Administration
Length of residency in Emporia	5 years
Are you a registered voter?	Yes
High School	Gainesville High School, Gainesville, MO
College	University of Missouri and Missouri State University
Trade or Business School	Flint Hills Technical College
Are you currently serving on other boards, commissions, or committees?	Yes
If yes, name of board, commission, or committee.	RDA Board Main Street Board Newman Hospital Board Public Library Board
Have you served on a board, commission, or committee before?	Yes
If yes, which board, commission, or committee?	See above. Also served on Granada Board
Please, enter basic resume information.	FHTC President, 2021 - present
Please, tell us why you would like	A library is a cornerstone for a community related to public access and information.

to be a member of this board, commission, or committee.	Literacy and knowledge acquisition keep a citizenry engaged and able to serve as advocates. These serve as a few of my values on the role and value of a public library.

Title:	Appoint Members to the Golf Advisory Board
Agenda Date:	May 6, 2026
Presented By:	Becky Smith, Mayor & Erren Harter, Commissioner

Background:
The Golf Advisory Board requests that the City Commission fill board openings with qualified candidates.

Discussion:
Applications were received, and interviews were conducted by Becky Smith, Mayor and Erren Harter, Commissioner.

Interviewing Commissioners recommend the appointment of Brad Stewart, Brian Lawson, Rick Clark, and Carmen Leeds to fill terms ending December 31, 2028.

Recommended action:
Approve the appointment of Brad Stewart, Brian Lawson, Rick Clark, and Carmen Leeds to the Golf Advisory Board.

Outlook

Online Form Submittal: Board Application Form

From noreply@civicplus.com <noreply@civicplus.com>
Date Thu 2/12/2026 9:46 AM
To Sue Bryson <sbryson@emporiaks.gov>; Emporia Info <emporiainfo@emporiaks.gov>

Board Application Form

Select Board, Commission, or Committee to apply.	Golf Advisory Board
Personal Information	
First Name	Carmen
Last Name	Leeds
Address1	[redacted]
Address2	[redacted]
City	[redacted]
State	[redacted]
Zip	[redacted]
Home Phone Number	[redacted]
Business Address	1 Kellogg Cir
Business Phone Number	[redacted]
Occupation	Memorial Union Director
Email Address	leedscarmen@gmail.com
Residency Information	
Length of Residency in Emporia	25 years
Are you a registered voter	Yes
Education and Hobbies	
High School	Owen High School

College	Brevard College, Appalachian State University, Clemson University
Trade or Business School	*Field not completed.*
Hobbies	Golf, Pickleball, Granny Basketball, reading, gardening
Organization Membership Information	
Are you currently serving on other Boards, Commissions, or Committees?	No
If yes, which	Emporia State Federal Credit Union BOD
Have you served on a Board, Commission, or Committee before?	Yes
If yes, which	Camp Alexander, Emporia Pickleball Club, Memorial Union BOD, Granny Basketball
Please, list organization memberships and positions held.	Emporia Pickleball Club Board of Directors (2023-present), Current President Emporia State Federal Credit Union Board of Directors (2018-present) Granny Basketball National Advisory Board (2020-present) Camp Alexander Board of Directors (2011-2017), President (5 years) Rebuilding Together America Board of Directors (2004-2012)
Please, list areas of special interest.	*Field not completed.*
Please, enter basic resume information below.	Education Master of Education, Clemson University, Clemson, SC Bachelor of Science, Appalachian State University, Boone, NC Associate of Arts, Brevard College, Brevard, NC Summary of Qualifications: More than 12 years of leadership in nonprofit, organizations, including expertise in community engagement and financial oversight Extensive experience in board governance, and strategic oversight with executive roles on the Memorial Union Corporation Board of Directors and several community boards Demonstrated ability to develop budgets, policies, and strategic plans to drive organizational success Skilled in publications and communications, including content creation, editing, and outreach across print and digital platforms Excellent communicator with proven interpersonal skills, adept at building relationships with stakeholders, volunteers, and community partners

Professional Experience
Director, Memorial Union Sept 2017-present
Emporia State University, Emporia, KS

Management and Leadership
Responsible for the development and management of the Memorial Union non-profit corporation's annual operating budget of 5.1 million, as well as establishing and managing the corporation's investments of 2.8 million.
Develop and present budget proposals, policy recommendations, and operational updates for the Memorial Union Board of Directors.
Management of the physical building and spaces which includes long range planning and space utilization, refurbishing, remodeling, and new construction.
Oversight of the construction of the new Starbucks, cafeteria renovation, intracultural renovation and Corky's Cupboard.
Responsible for overseeing two of the University's largest contracts, Fresh Ideas food service and Barnes and Noble bookstore, in addition to 50 additional contracts.
Communicate with students and other stakeholders to regularly assess consumer experiences to ensure a positive experience with food service, bookstore, building hours, and amenities.
Maintain an updated website and policy and procedure manuals.
Hiring and training of direct reports.
Establish standards of practice and provide all employees with professional development opportunities.
Manage public relations between the Memorial Union and the Emporia State campus and City of Emporia, including collaboration with the director of the Convention and Visitors Bureau to attract events to Emporia and Emporia State University.

Senior Associate Director of Athletics/Senior Woman Administrator July 2000-Sept 2017
Emporia State University, Emporia, KS

Management and Leadership
Responsibility for the following areas: compliance, athletic training, academic advising, student-athlete development, sport supervision and game management.
Oversaw athletic training including medical insurance, facilities, staff, policies, and procedures.
Responsible for campus integration of athletics by establishing multiple campus partnerships and relationships including but not limited to: student government, student resource offices, academic administrators, and faculty.
Acted as the primary liaison to the Associate Vice President for Academic Affairs, Student Affairs, Registrar, Financial Aid, Admissions, Disability Services, Advising and Housing.

Compliance Director
Responsible for NCAA certification of initial and continuing athlete eligibility, administration of financial aid and recruitment of prospective student-athletes.
Evaluated policies and procedures in cooperation with other institutional and athletic administrators to outline responsibilities of individuals involved in each compliance area.
Conducted investigations of suspected rule violations to self-report to the NCAA, if warranted.

Student-Athlete Development
Responsible for the academic policies and services that related to the student-athlete.
Developed, implemented, and taught the Student-Athlete First Year experience class that improved NCAA eligibility success, graduation rates, and retention rates at the University.
Managed social media platforms for Student Athlete Advisory Committee and Compliance department.
Designed the inaugural student-athlete handbook and updated annually.
Responsible for building community relationships and awareness through community service and the promotion and education of the accomplishments of our student-athletes beyond the playing field.

Account Manager 1999-2000 Shop'n Chek, Inc., Atlanta, GA.
Developed and implemented marketing strategies for clients. (Fortune 500 company).

Head Women's Basketball Coach / Senior Woman Administrator 1995–1999
University of South Carolina Spartanburg, Spartanburg, SC.

Head Women's Basketball Coach / Instructor 1992-1995
Brevard College, Brevard, NC

Assistant Women's Basketball Coach 1991-1992 Clemson University, Clemson, SC

Community Involvement
Emporia Pickleball Club Board of Directors (2023-present), Current President
Emporia State Federal Credit Union Board of Directors (2018-present)
Granny Basketball National Advisory Board (2020-present)
Camp Alexander Board of Directors (2011-2017), President (5 years)
Rebuilding Together America Board of Directors (2004-2012)

Awards
MIAA Title IX Champion (2023)

	Women's Leaders in College Sports Division II Administrator of the Year (2017) NAAC Division II Excellence Award (2017) Professional Development Kansas Leadership Center – Completed: Leadership Edge, Lead for Change and Equip to Lead Union Directors Annual Meeting (2017-present) NACWAA Institute for Administrative Advancement (2012) Technology Proficient in Word, Excel, Power Point Proficient with Canva Experience in social media management on multiple platforms
Please, enter why you would like to be a member of this board or commission.	I enjoy golf and the Emporia Women's Golf Association membership. I would like to be a voice for women and ladies on this board.

Email not displaying correctly? View it in your browser.

Outlook

Online Form Submittal: Board Application Form

From noreply@civicplus.com <noreply@civicplus.com>
Date Thu 1/15/2026 3:18 PM
To Sue Bryson <sbryson@emporiaks.gov>; Emporia Info <emporiainfo@emporiaks.gov>

Board Application Form

Select Board, Commission, or Committee to apply.	Golf Advisory Board
Personal Information	
First Name	Brad
Last Name	Stewart
Address1	[redacted]
Address2	*Field not completed.*
City	[redacted]
State	[redacted]
Zip	[redacted]
Home Phone Number	[redacted]
Business Address	[redacted]
Business Phone Number	[redacted]
Occupation	Account Rep
Email Address	[redacted]
Residency Information	
Length of Residency in Emporia	50
Are you a registered voter	Yes
Education and Hobbies	
High School	Emporia High School
College	ESU

Trade or Business School	*Field not completed.*
Hobbies	Golf

Organization Membership Information

Are you currently serving on other Boards, Commissions, or Committees?	Yes
If yes, which	GAB
Have you served on a Board, Commission, or Committee before?	Yes
If yes, which	GAB
Please, list organization memberships and positions held.	*Field not completed.*
Please, list areas of special interest.	*Field not completed.*
Please, enter basic resume information below.	N/A
Please, enter why you would like to be a member of this board or commission.	To help in the direction the Emporia Golf Course

Email not displaying correctly? View it in your browser.

Outlook

Online Form Submittal: Board Application Form

From noreply@civicplus.com <noreply@civicplus.com>
Date Thu 1/15/2026 3:00 PM
To Sue Bryson <sbryson@emporiaks.gov>; Emporia Info <emporiainfo@emporiaks.gov>

Board Application Form

Select Board, Commission, or Committee to apply.	Golf Advisory Board
Personal Information	
First Name	Brian
Last Name	Lawson
Address1	[redacted]
Address2	*Field not completed.*
City	[redacted]
State	[redacted]
Zip	[redacted]
Home Phone Number	[redacted]
Business Address	[redacted]
Business Phone Number	[redacted]
Occupation	Painting Contractor
Email Address	blawson66801@gmail.com
Residency Information	
Length of Residency in Emporia	41 years
Are you a registered voter	Yes
Education and Hobbies	
High School	EHS 2003
College	ESU 2013

Trade or Business School	*Field not completed.*
Hobbies	Golf, baseball, fishing, soccer

Organization Membership Information

Are you currently serving on other Boards, Commissions, or Committees?	No
If yes, which	*Field not completed.*
Have you served on a Board, Commission, or Committee before?	Yes
If yes, which	GAB
Please, list organization memberships and positions held.	*Field not completed.*
Please, list areas of special interest.	*Field not completed.*
Please, enter basic resume information below.	Born and raised in Emporia. Long time golfer, and youth sports enthusiast. I coach my son in soccer, as well as Reds baseball. Small business owner, Lawson Painting, Inc., following in my father's footsteps. Graduated from Emporia High School in 2003, tried college, eventually getting a degree in Earth Science from ESU in 2013.
Please, enter why you would like to be a member of this board or commission.	Looking to make a difference, and provide a voice in the direction that the golf course will go.

Email not displaying correctly? View it in your browser.

Outlook

Online Form Submittal: Board Application Form

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 1/27/2026 6:44 PM
To Sue Bryson <sbryson@emporiaks.gov>; Emporia Info <emporiainfo@emporiaks.gov>

Board Application Form

Select Board, Commission, or Committee to apply.	Golf Advisory Board
Personal Information	
First Name	Rick
Last Name	Clark
Address1	[redacted]
Address2	*Field not completed.*
City	[redacted]
State	[redacted]
Zip	[redacted]
Home Phone Number	[redacted]
Business Address	None
Business Phone Number	None
Occupation	Retired
Email Address	[redacted]
Residency Information	
Length of Residency in Emporia	59 years
Are you a registered voter	Yes
Education and Hobbies	
High School	Emporia High School
College	Emporia State University

Trade or Business School	*Field not completed.*
Hobbies	Golf

Organization Membership Information

Are you currently serving on other Boards, Commissions, or Committees?	Yes
If yes, which	Golf Advisory
Have you served on a Board, Commission, or Committee before?	Yes
If yes, which	GAB
Please, list organization memberships and positions held.	Member
Please, list areas of special interest.	Golf
Please, enter basic resume information below.	None
Please, enter why you would like to be a member of this board or commission.	To enhance the golf experience out South

Email not displaying correctly? View it in your browser.

Title:	Awarding Safe Streets for All (SS4A) Consultant Selection
Agenda Date:	May 6, 2026
Presented By:	Jim Ubert, City Engineer

Background:
Safe Streets for All (SS4A) Grant is a Kansas Department of Transportation (KDOT) and Federal Highway Administration (FHA) funding opportunity to help identify potential safety improvements in communities for pedestrians and vehicles. The City of Emporia applied for and was granted the SS4A planning grant in 2024.

Discussion:
The City of Emporia Engineering Department requested qualifications from KDOT approved consultants to help identify safety improvements within the city limits. City Officials reviewed the RFQ's received from both HDR Inc and Garver LLC and using KDOT's consultant selection process, agreed upon contracting with HDR Inc as a consultant.

Financial considerations:
The planning and demonstration grant will fund up to $240,000 from the U.S. Department of Transportation for planning for the SS4A. KDOT will pay $45,000 and the City will be responsible for $15,000.

Recommended action:
City staff recommends authorizing the City Manager to award up to $300,000 in grant funding to HDR Engineering Inc.

Attachments:
HDR Inc RFQ

Emporia
Kansas

PROPOSAL FOR

Safe Streets for All SS4A Safety Improvement Project

KDOT Project No. U-2517-01
City Project No. PV2603

City of Emporia

April 17, 2026

CONTACT
Jay Aber, PE, PTOE
Project Manager
jay.aber@hdrinc.com
816.412.1386

April 17, 2026

James M. Ubert, PE
City Engineer
City of Emporia
522 Mechanic
Emporia, KS 66801

RE: Request for Qualifications, Safe Streets for All SS4A Safety Improvement Project, KDOT Project No. U-2517-01

Dear Mr. Ubert and Members of the Selection Committee,

The HDR Engineering, Inc. (HDR) team is pleased to submit our proposal for the City of Emporia, Safe Streets for All (SS4A) Safety Improvements Project. Emporia is a unique city—at the heart of eastern Kansas, both geographically and culturally—with a stable, engaged population of residents, businesses, and institutions committed to the City's success. Events like the UNBOUND Gravel Race and numerous amateur and professional disc golf tournaments, along with many motorcycle riders, have fostered an active community that loves getting out to walk and ride.

The unfortunate side effect of this is that 40% of the fatal and serious injury crashes in Emporia involve motorcyclists, bicyclists, and pedestrians—much higher than the statewide average. You have made recent strides in reducing these and other severe crashes. Capitalizing on this positive momentum and working towards eliminating fatal and serious injury crashes in Emporia will require the right team of experts to support you. This work requires a specialized skillset, including:

- **Familiarity with Emporia's unique character and neighborhoods**
- **A nuanced understanding of how to move transportation safety planning into implementation and project development in Emporia**
- **Knowledge of safety best practices in the five Safe System Approach areas, especially related to motorcycle, bicycle, and pedestrian safety**
- **The ability to inspire and equip the public to become safety champions**

HDR has assembled a team of experts who will bring these skills to your project. **Jay Aber, PE, PTOE**, will lead this team. Jay grew up in Emporia and still frequently visits his parents and friends in town. He has a special passion for improving safety in Emporia after losing several friends and classmates to fatal traffic crashes during his years at Emporia High. Jay is also one of the nation's leading traffic safety experts, having managed and assisted with dozens of safety action plans, successful SS4A grant applications, and safety implementation projects for cities, MPOs, and DOTs in Kansas and across the country. He will bring his experience and passion to this project to help you achieve your goals.

HDR will be supported by our project partner, BG Consultants, a local Emporia engineering firm. BG Consultants will bring their deep knowledge and experience to the community, key stakeholders, and City governance and operations. Their long-time work with the City will help translate the planning work from this project into action. HDR's public engagement team will bring this knowledge and information to life for the community.

Our team is ready and able to assist you with delivering this important plan. We have the right expertise and ample staff capacity to deliver a high-quality, practical action plan that builds on your past planning efforts and propels your safety mission forward. We thank you for your time and eagerly look forward to discussing our ideas further. If you have any questions, please contact Jay Aber at 816.412.1386 or jay.aber@hdrinc.com.

Sincerely,

HDR Engineering, Inc.

Chad Hall, PE
Project Principal

Jay Aber, PE, PTOE
Project Manager

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Our proposal is written to address all RFP requirements. Look for the icon at left shown to address the seven factors of evaluation.

Familiarity with Project Area

6

Since its founding in a location that is "halfway to everywhere," Emporia has been a regional transportation hub connecting people and goods across Kansas. The City experienced rapid growth after the Civil War and continued through the middle of the 20th Century. Since then, the population has stabilized, but Emporia's significance has continued to grow and evolve.

Emporia was founded as a freight transportation and food manufacturing hub, but has since developed into an active exporter of arts, culture, and recreation, and is a nationally significant hub for glassblowing, bicycle racing, and disc golf. The natural beauty of the tallgrass prairies around Emporia also draws people to the city and the surrounding countryside. Motorcyclists enjoy the prairie on the scenic byways, and bicyclists encounter it along gravel roads and the Flint Hills Nature Trail.

All of this has helped Emporia sustain an evolving and vibrant community, but has also led to an unfortunate side effect. In Emporia, 40% of the fatal and serious injury traffic crashes involve motorcyclists, bicyclists, or pedestrians, compared to only 28% statewide. Because of this, our team sees this Comprehensive Safety Action Plan as more than just a plan to improve traffic safety. **We see this plan as a community-building initiative that will support the activities that Emporians love, bolster local businesses and the economy, and get people where they need to go as safely as possible.** Our team understands that the way to do this is by delivering a transparent and actionable plan that:

- **Is data-driven for a complete understanding of the safety landscape**
- **Incorporates public feedback in a meaningful way and develops public support**
- **Recognizes and builds on past safety planning and construction efforts**
- **Includes an actionable and straightforward implementation pathway**
- **Fulfills all USDOT requirements and identifies highly aligned projects for future state and federal funding**

BG Consultant's existing relationships with community stakeholders, elected officials, and members of the public will help vet our strategies and projects with the community. They will also help to craft a plan that coordinates well with ongoing Emporia priorities and the Capital Improvement Program (CIP) planning processes. Together, we will help you to develop a strong safety action plan that can help Emporia convert recent momentum into a citywide safety framework that saves lives, supports economic development, and improves Emporians' ability to travel safely, whether they are walking, riding, or driving.

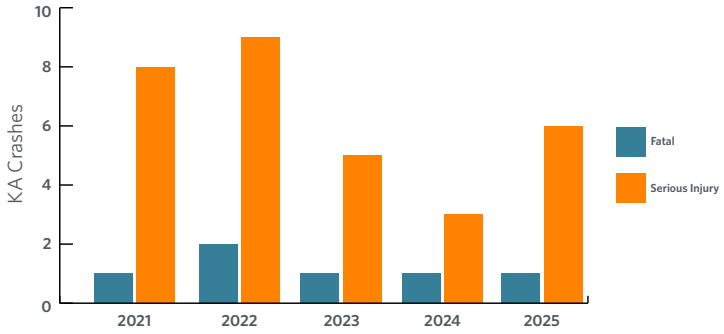
Commercial Street in 1932 and Today (Source: Images of America: Emporia)

Traffic Safety in Emporia

Our team is fully committed to a data-driven approach to traffic safety planning. In our past safety planning work, we have found that the public and City staff usually have a good intuitive understanding of safety in their community. But it is difficult for any one person to get a complete picture of safety and make an apples-to-apples comparison of various contributing circumstances or varying levels of crashes across an entire roadway network. To better inform our project prioritization and action plan development, we will combine local insights with crash data analysis. This section shows what we have found in our initial investigation into fatal and serious injury crashes in Emporia.

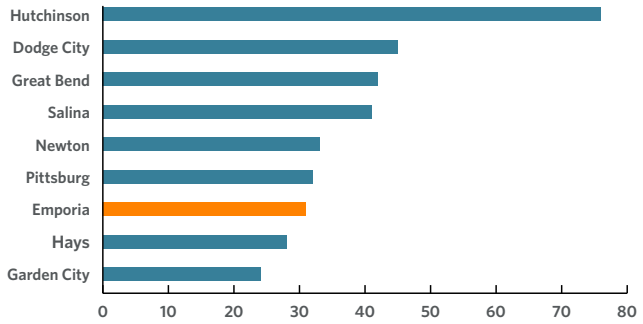
Fatal and serious injury traffic crashes in Emporia had been declining substantially since 2022, but there was an increase in 2025.

Fatal and Serious Injury Crashes in **EMPORIA**



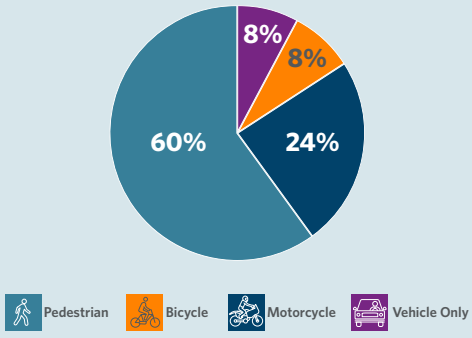
Emporia has a lower fatal and serious injury crash rate than many peer cities in Kansas; only Hays and Garden City have lower rates among similar cities.

Annual Fatal and Serious Injury Crashes per 100k Residents in **SIMILAR KANSAS CITIES**

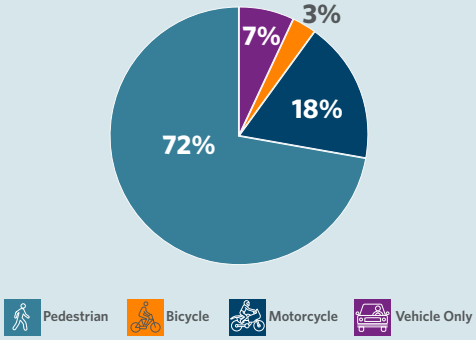


A higher percentage of motorcyclists, bicyclists, and pedestrians are involved in fatal and serious injury crashes in Emporia than statewide.

Fatal and Serious Injury Crashes by Transportaton Mode in **EMPORIA**

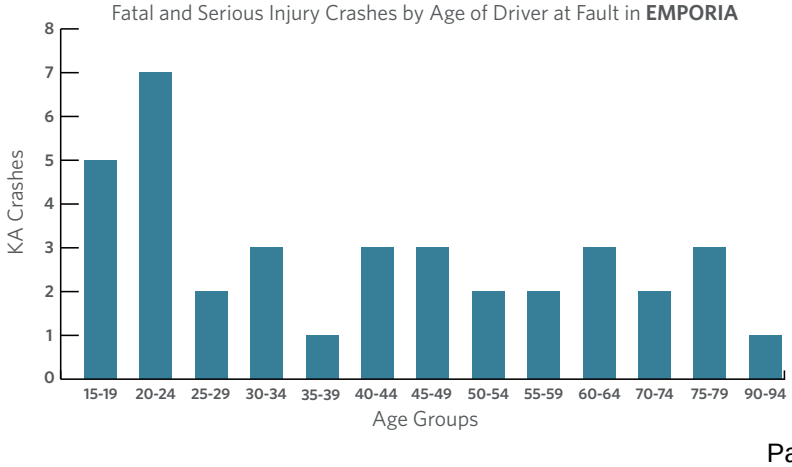


Fatal and Serious Injury Crashes by Transportaton Mode **STATEWIDE**



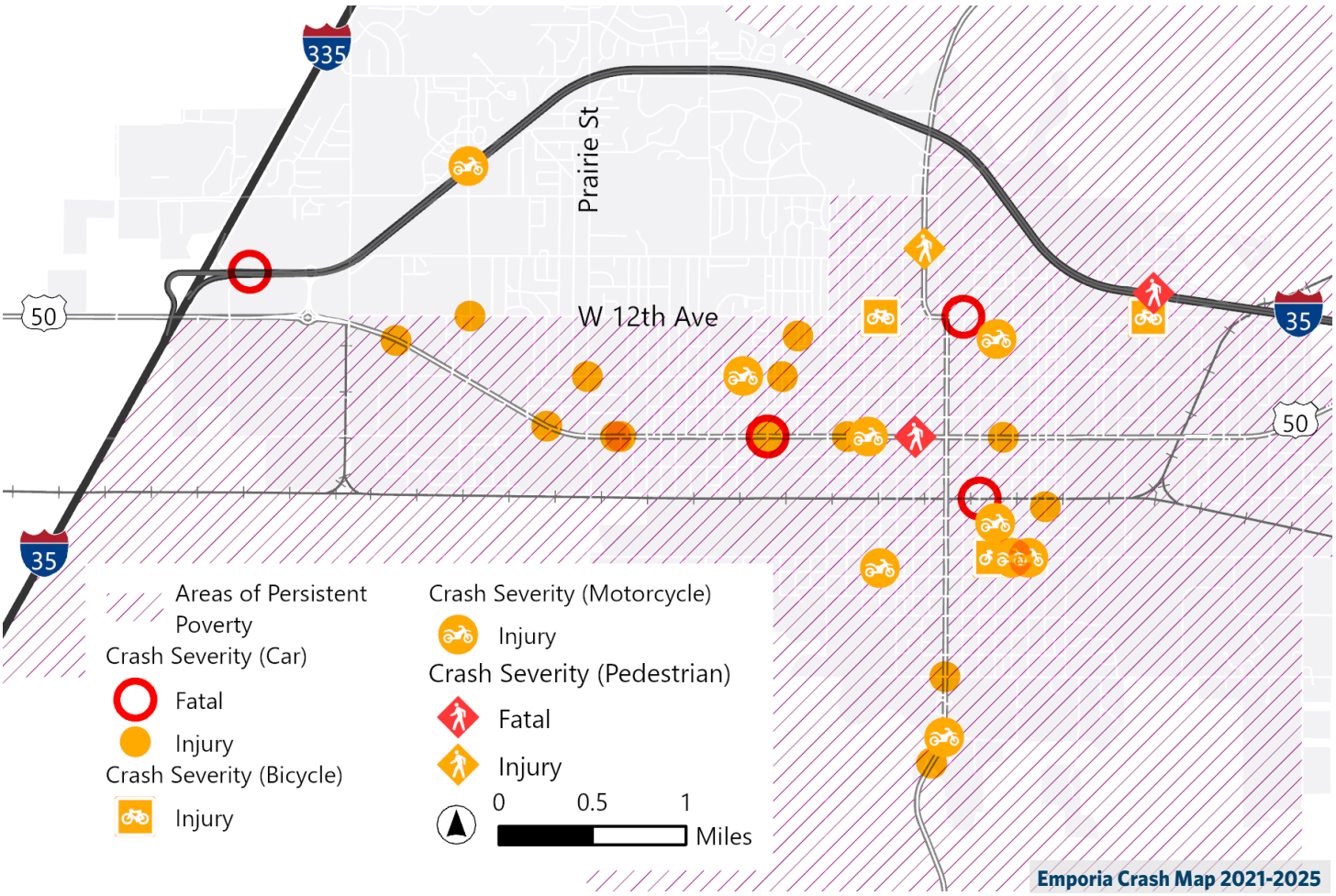
In nearly one-third of the fatal and serious injury crashes in Emporia, the driver at fault was a person younger than 25 years old.

Fatal and Serious Injury Crashes by Age of Driver at Fault in **EMPORIA**



Among fatal and serious injury crashes in Emporia:

- 27% involve distraction (4% higher than state average)
- 19% involve intoxication (2% higher than state average)
- 22% involve speeding or aggressive driving (same as state average)
- 21% involve improper occupant protection (e.g., seat belts, helmets) (6% lower than state average)



Emporia Crash Map 2021-2025

In addition to the behavioral aspects, the circumstances surrounding the crashes and the location of the crashes provides valuable insights into which countermeasures will be most effective in Emporia:

- Almost all of the fatal and serious injury bicycle and motorcycle crashes did not happen at intersections (82%). Most pedestrian crashes did happen at intersections (67%). About half of the vehicle crashes occurred at intersections (47%).
- About half of the fatal and serious injury crashes involved a single vehicle (46%).
- Most of the fatal and serious injury crashes happened during daylight hours (62%), but all of the pedestrian crashes happened at night.
- All fatal and serious injury crashes in Emporia not on I-35 happened in areas designated by USDOT as Areas of Persistent Poverty.

All of this data is informative and useful in its own right, and our team will make it actionable for the City. The data will drive the plan for the projects and programs that can make a real change in the numbers, and those numbers translate into lives transformed and people saved.

Project Approach

Severe traffic crashes that result in deaths and serious injuries on our streets leave the community hurting from loss. When these severe crashes personally affect our lives, they are life-altering events. Over the past five years, six people have lost their lives, and thirty-two have been seriously injured in Emporia. Every one of the deaths and serious injuries on our roads is a co-worker, friend, sibling, parent, or child to someone. And in a close-knit community like Emporia, everyone feels this loss.

Even with the loss that traffic crashes impose, the crisis of severe crashes goes largely unnoticed. This lack of focus on severe crashes makes eliminating them no small feat. Understanding the issues and charting a path forward is also a challenge. Each traffic crash involves many contributing circumstances, and our strategies must build on each other to prevent them.

Pedestrian Crosswalk across E 12th Avenue

This is why our team will approach the Emporia Comprehensive Safety Action Plan with two primary focuses: **Public Engagement** and **the Safe System Approach**. Throughout the engagement process, HDR will help the public and elected officials understand the current challenges and opportunities related to traffic safety and build champions. The Safe System Approach will help us organize our data analysis and action plan into discrete elements that are easier to understand and act on.

Fortunately, Emporia already has a strong safety culture and established safety champions that our team can interface with immediately. **Among others, we will work closely with the Joint Traffic Safety Committee, Homelessness Advisory Board, Multi-Use Path Planning Board, and Emporia Recreation Commission.**

This approach closely mirrors how HDR has built momentum with the Columbia, Missouri Vision Zero Action Plan. With that project, we utilized the City's Safe System Team as our advisory group, and also engaged with the City's Crash Analysis Team, Bicycle/Pedestrian Commission, and Disabilities Commission to better understand the safety opportunities in Columbia. We will bring the same collaborative and inclusive approach to our planning process in Emporia.

You have also developed a wealth of recent plans and studies for our team to build on. We are firm believers in honoring previous planning investments put in by City staff and community members to avoid covering ground already well-trodden. We will build on the work performed and knowledge gained from:

- **PlanELC Comprehensive Plan (2017)**
- **RCE Corridor Improvement Project (Ongoing)**
- **Safe Routes to School Plan (2024)**
- **Several recent Traffic Engineering Assistance Program (TEAP) funded studies in Emporia**
- **Community Survey (2024)**

Prairie Passage Stone Sculpture Garden

Over multiple project implementations, HDR has developed an effective process for developing Comprehensive Safety Action Plans. This three-phase process helps guide the public and elected officials through the process and builds consensus for the action plan and project implementation. This process has three key phases:

1 PHASE 1
DISCOVER

Discover – In this first phase, we listen to the community, analyze data, review policies and processes, and identify focus areas. We identify what the community values and where it resonates with safety. These insights, gathered from the personal experiences of community members and coupled with detailed data analysis, will inform and support our safety campaigns with the goal of making sure they are reflective of the people affected by traffic crashes.

2 PHASE 2
VALIDATE

Validate – After identifying a safety vision for the community, we will develop Safe System Approach tools and a program of projects to review with the public, professional staff, and elected officials. We ask whether we are following the right direction that the data is leading us, and whether the tools fit with the community. This phase is important to focus attention on safety risks we see in the crash data, developing focus areas for traffic safety, and validating the initial recommendations with the public and stakeholders.

3 PHASE 3
ACTIVATE

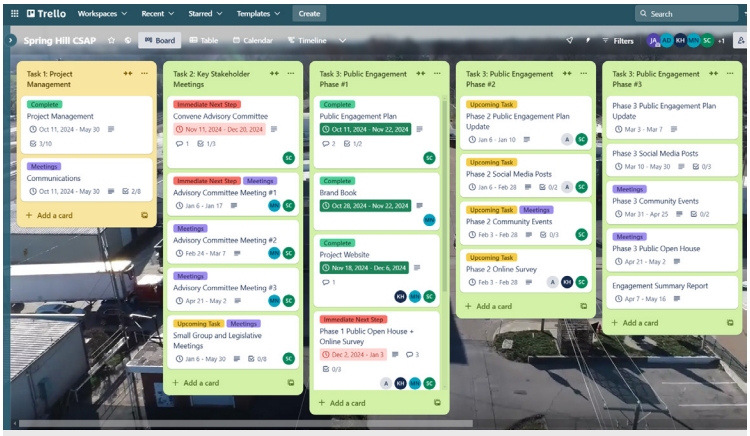
Activate – In the last phase, the Safe System-aligned recommendations will be finalized and brought together into the final plan. For a plan to be successful, it must be implemented, which requires plan champions. We will present the final plan for review and work to develop safety champions in the community to build support for the implementation of the plan. We will identify how everyone can become a safety champion.

Our team is ready to use this process to execute your vision. Our detailed project approach follows the elements outlined in the USDOT Comprehensive Safety Action Plan checklist.

Project Management

Jay Aber, our Project Manager, will act as HDR's point of contact and will be responsible for managing the activities of the study team and day-to-day coordination. Upon receiving the notice to proceed, HDR will schedule a project kickoff meeting with the City Project Manager to start development of the Project Management Plan, which will define communications style, schedule, budget, and quality assurance and quality control criteria. It will be reviewed at bi-weekly progress meetings and updated, as the project progresses.

HDR will also provide monthly progress reports and invoices that include specific activities completed by task during the previous month or invoice period, as well as planned activities for the following month. In addition, our team will utilize these progress reports to assist you with grant administration and tracking. HDR has experience working with USDOT and FHWA on other SS4A projects and grants and will be able to assist City staff with grant administration needs.



HDR regularly manages complex projects seamlessly with staff from across the country. Trello is a valuable tool our team will utilize to maintain project schedules and track deliverables.

This online platform will give City staff visibility into each task's details, assigned staff, proposed schedules, status, and links to relevant project data.

Leadership Commitment and Goal Setting

Establishing a realistic but ambitious goal for traffic safety is critical. Too many cities have set overly aggressive targets only to fail to meet them. When this happens, the public can see traffic safety efforts as a failure. On the other hand, some agencies have set unambitious targets. These targets may be met, but easy-to-reach targets can translate to slower progress. Our team will work with City staff, elected officials, key stakeholders, and the public to develop a realistic but ambitious target. HDR recently helped the City of Columbia develop its goal:

"Our goal is to reduce the number of crash-related deaths and serious injuries by 50% every ten years, with the ultimate goal of eliminating them by 2055."

Our team has experience working with city councils, commissions, and boards on many projects. We understand what these groups need from technical experts to help build consensus and gain commitment—concise and clear explanations that are grounded in public input and data. We will work with the Emporia City Commission and others as necessary to update them on current progress, explain plan goals, and gather input and feedback from the commissioners about traffic safety in the community.

Jay Aber and team meeting with community leaders at a Vulnerable Road Users workshop in St. Louis County.

Planning Structure

HDR will partner with you to convene an advisory group to guide the action plan update process from start to finish and to champion the work after the plan is complete. We will work with you to determine your preference between using either the Joint Traffic Safety Committee or forming a stand-alone group for this plan's development. The group will provide important feedback to inform the development of the project's vision and goals, develop the Public Engagement Plan, vet recommendations, and spread the word about the plan's development.

In addition to the advisory group outreach, our Communication Lead, Project Manager, and BG Consultant staff will engage key advocacy organizations and individuals throughout the community for one-on-one or small group discussions. These conversations are important to gather candid feedback about safety issues and our recommendations. These stakeholders may include:

- Fire and Emergency Services
- Economic Development Associations—Emporia Regional Development Association (RDA), Emporia Enterprises, Emporia Main Street
- Educational Institutions—Public schools (USD #253), Emporia State University, Flint Hills Technical College, Sacred Heart Church and School
- Motorcycle Groups—ABATE of Kansas District 12, American Legion Riders
- Emporia Cycling Community
- Other active community groups and residents

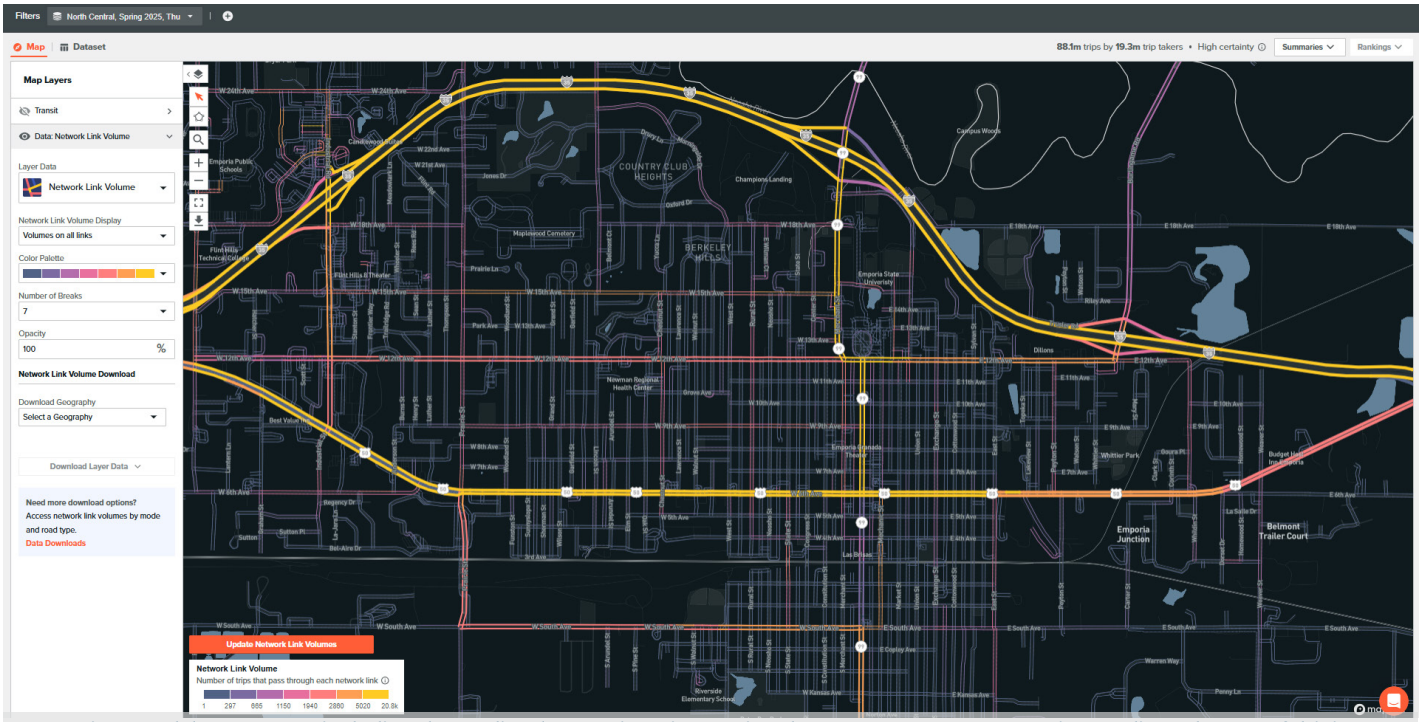
KDOT will be an important stakeholder throughout this process, and our team will provide specialized outreach to the Department. HDR maintains strong relationships with KDOT and can help facilitate discussions related to the several state highways within the City, in addition to relevant state and federal funding opportunities.

HDR has extensive experience reaching out to key stakeholders, including a group that has historically been underrepresented in our industry—motorcyclists. Jay Aber recently led a stakeholder outreach meeting at the Columbia Harley-Davidson Club as part of the CoMo to Zero Action Plan process.

Safety Analysis

One of the foundations of the Safe System Approach is using a data-driven process. Our team has developed a number of innovative techniques to efficiently analyze traffic safety elements in a transparent and repeatable manner. To do this, we need to focus on collecting reliable foundational data.

Data Collection



Leveraging novel data sources, including the Replica dataset, is an innovation that sets our team apart. Using Replica's dataset of driving, walking, and biking volumes by road segment will allow us to understand risk factors in a way that has never been done before in the region.

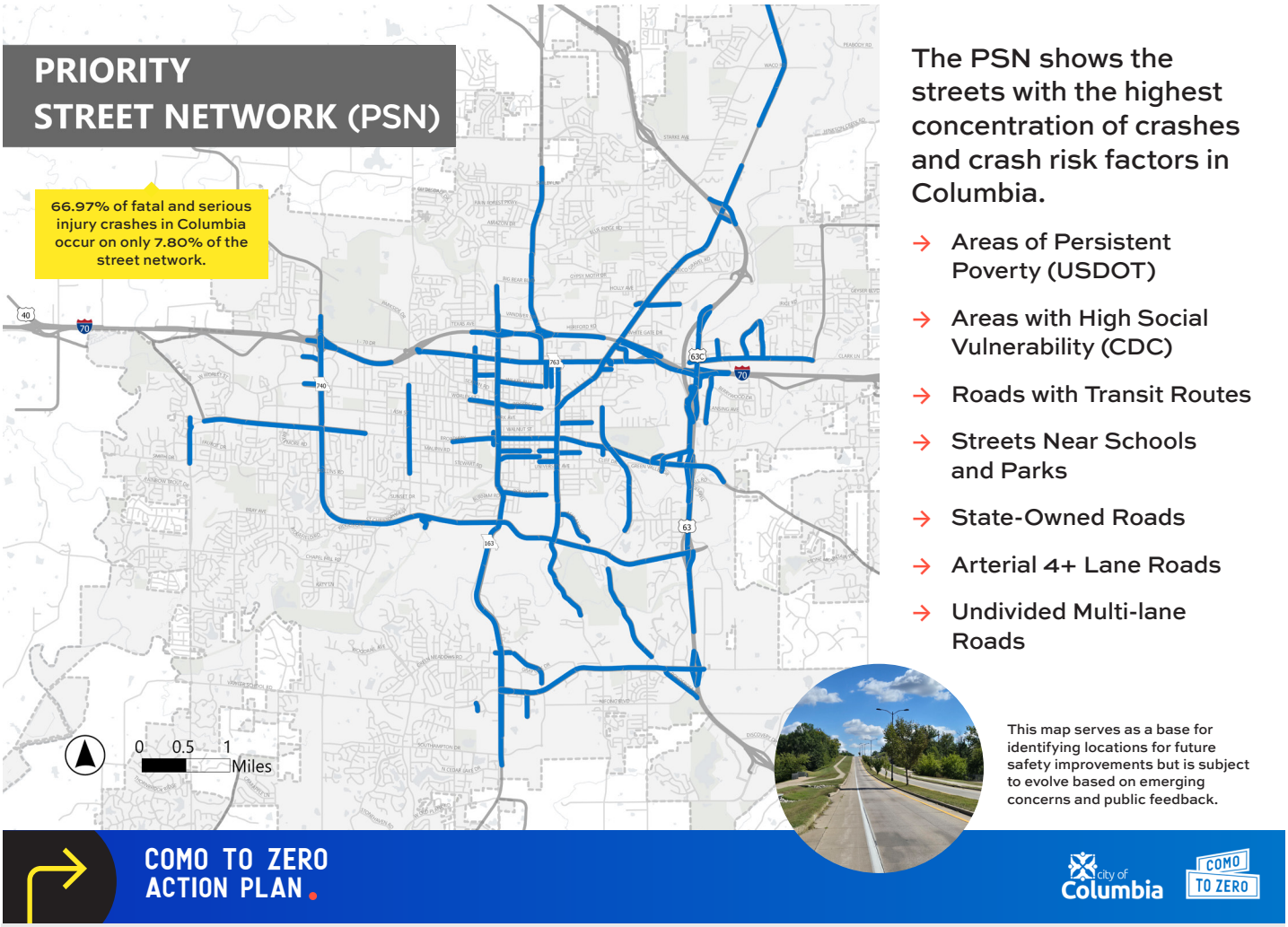
Our process normally begins with collecting a host of crash data, roadway data, and neighborhood data, including:

- **Crash data from KDOT**
- **Roadway characteristic and operational data from the City, KDOT, RITIS, and Replica including vehicle, pedestrian, and bicycle trips, lanes, speed limits, prevailing speeds and more**
- **Demographic and usage data from USDOT, US Census Bureau, and the Centers for Disease Control**
- **Point data including medical centers, schools, parks, and more**

Motorcyclist and pedestrians on the streets of Emporia are some of the many vulnerable road users that will benefit from projects that will be a result of a the City's plan.

Priority Street Network (PSN) Map

After collecting data, our next step in the safety analysis is to create the PSN. This combines the strengths of a High Injury Network (HIN), which is focused on historical crash concentrations, with those of a High Risk Network (HRN), which involves a systemic risk assessment and is focused on roadway context, configuration, and usage factors that lead to elevated crash risk. HDR has developed a standardized and automated way to develop both the HIN and HRN. Then, the HRN and HIN will be compared and combined to create a PSN. We compare the PSN to community engagement feedback to develop a priority network that is data-driven and community-informed. Jay has managed projects that have deployed this method for numerous cities and states, most recently for the KDOT and MoDOT Statewide Vulnerable Road User Safety Assessments and the Comprehensive Safety Action Plans for Spring Hill, Kansas; Liberty, Missouri; and Columbia, Missouri.



The Priority Street Network that HDR developed for Columbia, MO, has helped guide project development and prioritization decisions for their safety action plan, the CoMo to Zero Action Plan. This image shows the meeting board used for the public meeting in February.

Summary Statistics Analysis

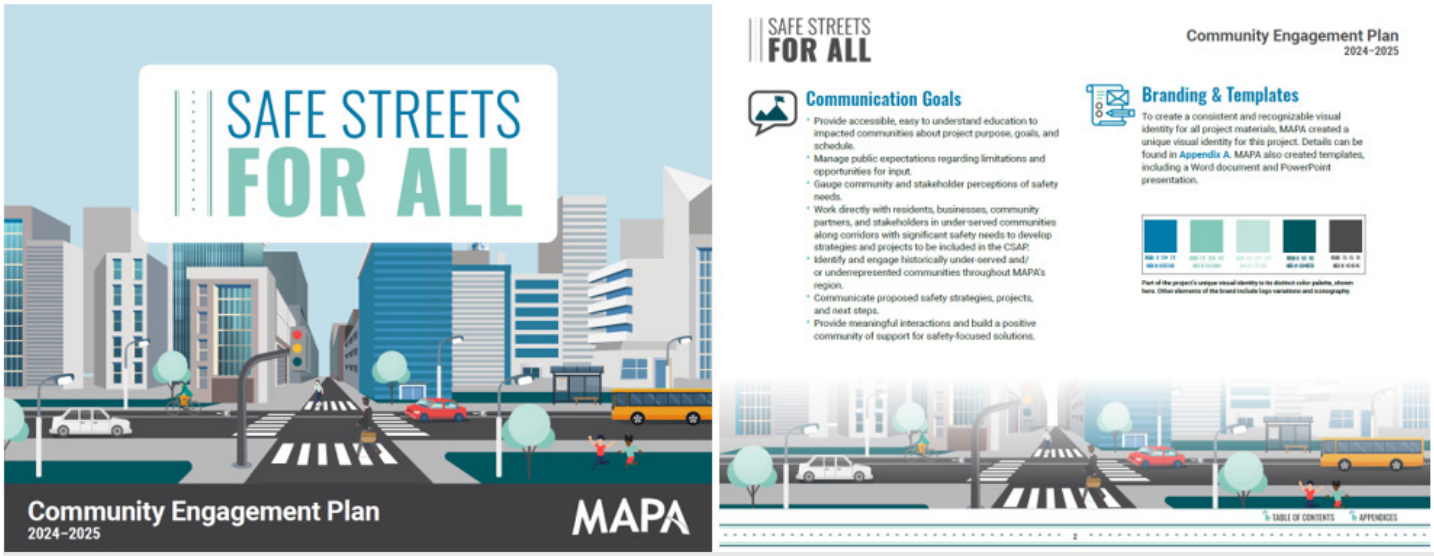
In addition to developing the PSN, HDR will summarize the data contained within the crash database. We will organize data elements into charts and key takeaways. This analysis will be used to identify:

- **Crash types**
- **Highly impacted road users**
- **Demographics**
- **Contributing circumstances**
- **Behavioral crash factors**

Our team will create an in-depth review of the summary statistics, systemic risk assessment, and PSN with the important facts distilled into a Data Analysis Summary. This summary will be concise, straightforward, and focus on key takeaways that the public and elected officials can easily digest and utilize.

Engagement and Collaboration

Engaging the public is a cornerstone of our planning process. The public engagement process will be structured to gain meaningful feedback while continuing to build trust between the public and the City. Throughout our recent Columbia, Missouri, safety action plan development, we engaged over 800 members of the community and key stakeholders throughout the process and gained valuable insight.



Our Community Engagement Plan for the MAPA SS4A project in Omaha helped organize and coordinate a major engagement process.

A defined brand and project logo, like what the HDR team developed for Spring Hill, Kansas, will help spread the message of the project in a consistent and recognizable way.

To prioritize engagement goals, our team will create a Public Engagement Plan that establishes a multifaceted public involvement strategy that is inclusive and representative. This will build on our team's engagement work currently underway for the RCE study. **Emporia will benefit from HDR's experience gained and branding guidelines from the RCE study project, and will adapt them specifically to the safety action plan to differentiate the two projects and avoid confusion among the public and key stakeholders.**

The brand will include messaging, logo, usage guidelines, brand fonts, primary and secondary color palettes, icon libraries, and quick reference guidelines to assist future designers when working within the brand. We will develop a Q&A section, key messaging points, and terms to use throughout the project. This will help us present traffic safety in a consistent way throughout the planning process and for City staff to use for years to come.

Phased Stakeholder and Public Involvement

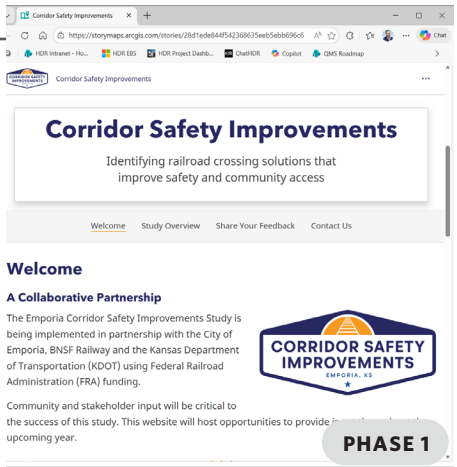
Our team will implement the Public Engagement Plan according to the major project phases outlined at the beginning of the Project Approach. Stakeholders and members of the public will be encouraged to become champions of traffic safety and engage in safer behaviors themselves. We will engage in these activities throughout the engagement program implementation:

PHASE 1
DISCOVER

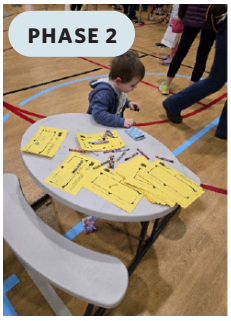
Phase 1 Activities will include:

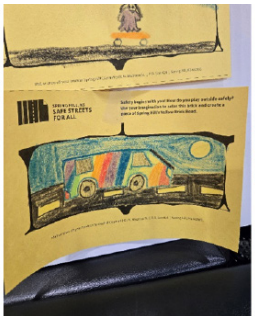
- Developing the Engagement Plan and Branding and Messaging Guide
- Launching the project website, including a behavioral safety survey and online mapping feedback application
- Identifying key stakeholders and convening the advisory group
- Conducting the first series of pop-up events
- Assisting with social media engagement

After the initial public engagement feedback is analyzed and the safety data has been reviewed for focus areas, our team will develop initial recommendations of safety strategies and tactics. This public engagement phase will focus on gauging public sentiment on these recommendations.



HDR will develop a webpage for the project similar to the website created for the Corridor Safety Improvements project that will serve as a hub for public and stakeholder engagement. The HDR team has developed user-friendly content and graphics like this for several other cities.





Pop-up events provide an opportunity to reach community members where they are; they are a cost-effective way to reach a cross-section of the community. We recently held a pop-up at Hometown Holidays in Spring Hill, Kansas that incorporated information for the parents and a fun coloring activity for the kids. The "yellow brick road" drawings will eventually be turned into a safety mural in City Hall.

PHASE 2
VALIDATE

Phase 2 Activities will include:

- Conducting the second round of pop-up events
- Continuing advisory group engagement
- Engaging key stakeholders to validate the strategies and tactics
- Continuing social media engagement

During this phase, the draft safety action plan will be complete and ready to present to the public. This engagement phase will focus on explaining what is in the plan, gathering feedback, and activating the safety champions.

PHASE 3
ACTIVATE

Phase 3 Activities will include:

- Conducting an in-person public meeting and accompanying self-guided virtual meeting
- Continuing advisory group engagement
- Continuing social media engagement
- Asking people to support the final plan

We will organize the feedback we received throughout the process in the Engagement Summary document that will be included as an appendix to the action plan. Additionally, we plan to provide public materials in Spanish, as the Emporia area boasts a large Hispanic/Latino population.

Our team will gather feedback from the public on our draft safety action plan in the Activate Phase of our engagement.

Policy and Process Changes

To eliminate severe traffic crashes, the Safe System Approach is necessary. We can make progress in improving safety by reconfiguring our roadways, but it takes a full suite of policies and strategies related to safer speeds, drivers, vehicles, and post-crash care. Our team will build on the best practices from other communities similar to Emporia and the experience of our experts to review the full range of policies that could be updated in Emporia to incorporate the Safe System Approach elements into everyday operations.

Our team undertook a similar policy and process review for Spring Hill, Kansas. This work included a comprehensive review of the City of Spring Hill's code and provided specific recommendations for:

- Spring Hill Municipal Code, Chapter 14: Streets, Alleys, and Sidewalks
- Spring Hill Municipal Code, Chapter 15: Traffic
- Spring Hill Municipal Code, Chapter 17: Zoning and Planning
- Spring Hill Technical Specifications for Public Improvements Projects
- Spring Hill Unified Zoning Ordinance and Subdivision Regulations for the City of Spring Hill
- Spring Hill Sidewalk Strategy

BG Consultants will help to kick-start this work for our team. They have intimate knowledge of Emporia processes, procedures, design standards, and codes. We will work together as a team to identify, review, and provide recommendations across these documents.

HDR provided a comprehensive policy review for the City of Spring Hill, Kansas, in the Appendix to the Safety Action Plan, with specific recommendations for code updates that were then incorporated into the Action Plan.

Strategy and Project Selections

HDR will synthesize the information we gathered from the other tasks to develop a series of recommendations based on the identified focus areas, the Safe System Approach elements, and relevant best practices material. The City has already made significant investments to identify safety improvements in recent plans and project development. Our goal with this project will be to identify which types of projects and policies are working and to bolster those, along with identifying new projects and policies to add to the stable. Each of the action steps will be accompanied by a timeframe, responsible party, potential impact, and potential cost. BG Consultants will prepare a matrix of projects, benefit-cost estimates, and supporting documentation for the strategies to help support their implementation. Our team will focus on three primary areas for recommendations:

MAJOR PROJECTS

We will develop safety improvement projects to address the identified historical safety needs of roads on the PSN.

SYSTEMIC PROJECTS

HDR will develop a menu of low-cost strategies that can be implemented throughout the community at strategic locations.

A special focus of this work will be on people walking and biking in the community.

POLICY STRATEGIES

Building on our experience gained from other communities facing similar challenges, we will review the full range of policies that could be updated in the City and among partner agencies. This will focus on elements such as speed limits, enforcement, educating teen drivers, collaboration with other agencies, and encouraging the use of safer vehicles.

Grant Funding and Implementation Strategy

Our goal with this plan is simple: **set Emporia up to deliver projects, not just a plan**. We will structure the action plan to position the City for SS4A Implementation Grants and Supplemental Planning and Demonstration Activities, while also identifying a longer-term path to pursue state and federal funding. The focus will be on projects that are both impactful and realistic to fund.

As part of this effort, we will develop grant-ready projects, including:

- Planning-level concepts and clear scopes
- Defensible cost estimates
- Alignment with federal requirements and safety outcomes

We will also define a phased funding strategy that aligns projects with the right programs, including:

- SS4A, HSIP, and KDOT programs
- MPO and regional funding
- Discretionary programs such as BUILD and INFRA

Grant Funded Projects Based on Past HDR Work

Columbia, MO	$10M SS4A Implementation
Spring Hill, KS	$4.8M Carbon Reduction Program (CRP), KDOT Access Management
Santa Rosa County, FL	$2.5M SS4A Demonstration and Supplemental Planning
Walton County, FL	$1.4M SS4A Implementation
Lexington, KY	$27.1M SS4A Implementation

To support near-term progress, we will identify quick-build and demonstration projects, such as pedestrian crossings, traffic calming, and corridor safety pilots that can be implemented quickly and help strengthen future funding applications. We will also consider the local match and overall financial strategy, identifying opportunities to leverage state and regional funding to reduce the City's cost burden. Finally, HDR will help position the City to pursue and manage funding, including aligning projects with upcoming opportunities and supporting future applications. The result will be a clear, practical funding roadmap that puts Emporia in a strong position to secure funding and move projects forward.

Progress and Transparency

Initiatives that are not tracked are often not implemented. Our team will work with City staff to deploy an online dashboard that complements the safety action plan. By providing ongoing metric tracking and monitoring, your safety efforts will provide the transparency that the public desires and will highlight where the City has seen successes and where more work is needed. Our goal is to develop a dashboard solution that works for you and is functional well after the project ends. Our team can create the dashboard using ESRI products, PowerBI, Tableau, or others—whichever is convenient for your staff to use. This dashboard will be easy to update and will show progress on action steps and safety metrics year after year.

Our team is a strong proponent of positive social norm messaging. This technique relies on messaging that is targeted to a specific user group and uses other members of that group as social proof that safe behaviors are the norm, not the outliers. HDR helped FDOT develop a positive social norm marketing campaign for their Target Zero safety initiative. This type of approach will help turn members of the public into safety champions.

Comprehensive Safety Action Plan

The Emporia Comprehensive Safety Action Plan will tell a story of how the community will see its vision come to life. The visual quality of a plan is more than just a pretty picture—a plan that is visually engaging draws in readers, helps them understand the issues and opportunities, signals that the City is truly dedicated to the mission, and ultimately bolsters community buy-in of the action plan. Our planners and designers have a proven process to make report documents visually appealing, accessible, efficient for navigation, and Section 508 compliant. This can be seen across all of our recent plans.

HDR understands the importance of visually appealing and engaging documents to deliver the key messages of our planning work. Our recent plans highlight this.

The action plan will be developed to be comprehensive of the SS4A-required components, yet straightforward enough to be easily understood by many stakeholders. The goal will be for key safety champions to regularly and quickly reference this plan to advance the solutions and recommendations.

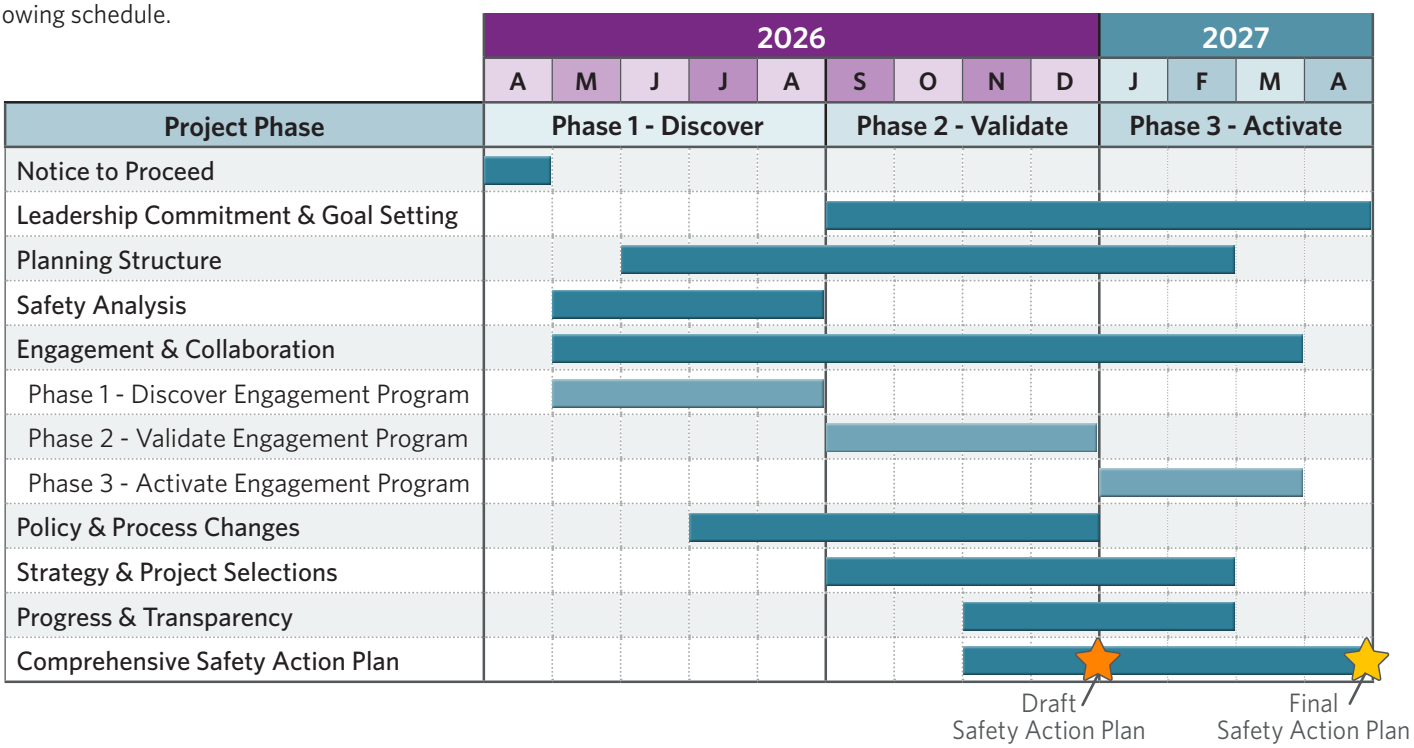
This plan will fit into the overall brand of the project and will highlight positive behaviors that the public can engage in based on positive social norm messaging. The plan will serve to educate the public, outline an implementation strategy, and activate the safety champions in the region.

Our final Comprehensive Safety Action Plan will help you continue your momentum to make Emporia streets safer for all, no matter where or how people travel through the city.

Project Schedule

Our team is ready to deliver this project according to your high-quality standards ahead of your schedule. HDR has successfully completed all of our recent safety action plans with similar scopes and budgets to your project in under one year's time. Depending on when the notice to proceed is issued, our team envisions a completed draft safety action plan completion before the end of 2026, with the final safety action plan delivered by Spring of 2027.

Deliverables will be checked according to HDR's quality control procedures and provided in a format that the City and stakeholders can review and update after the project is completed for ongoing safety initiatives. Our team will deliver the project according to the following schedule.



Commitment of Resources

Successful completion of any assignment requires sound solutions, timely performance, and quality service. HDR's primary focus is your satisfaction, and we are committed to providing the necessary resources to exceed your expectations. We will provide implementable plans that offer opportunities to achieve cost savings. Our HDR Team will successfully complete project assignments by meeting schedules, controlling costs, and producing quality deliverables for the City of Emporia.

Our Team

Introduction to the Firms

HDR Engineering, Inc. was founded in 1917, as a small firm providing engineering services to cities and towns throughout the Midwest. The company prospered largely because of its reputation for "work well done" and personal service to its clients. Our operating philosophy is to be an expertise-driven national firm, which delivers tailored solutions through a strong local presence. HDR's ability to draw upon company-wide resources and expertise is a great strength in meeting and exceeding your expectations.

HDR is a national firm with a small-firm-service approach and a reputation for exceeding client expectations. As an integrated firm, HDR provides a total spectrum of services for our clients. Our staff of professionals represents hundreds of disciplines.

BG CONSULTANTS
ENGINEERS · ARCHITECTS · SURVEYORS

HDR is pleased to partner with **BG Consultants, Inc.** Their mission is to provide client-focused service through integrated design solutions. On every project, they build a collaborative partnership with clients where, together, they develop authentic design solutions that resonate with your vision.

BG Consultants is a regional mid-sized firm, with in-house professionals who serve as technical experts in their fields. Because BG Consultants has fostered an environment of mentoring and shared resources across all of their offices (Emporia, Manhattan, Lawrence), their collective knowledge is shared and cultivated among every member of their team. They design with consideration to the regional context, are knowledgeable about local methods and regulations, and use creative problem solving.

Accessibility of Firm Offices

7

With the HDR Kansas City office a short drive away from Emporia, we will be accessible to you as needed for the project. Local response capabilities are further enhanced with BG Consultants as partner. With our virtual meeting capabilities, we can be in frequent communication about project issues that may arise.

Team Regional Offices

Founded in 1917, HDR has

14,500+ Employees Worldwide

225+ Offices Globally

25+ years of services provided in **Kansas and Missouri**

400+ LOCAL STAFF

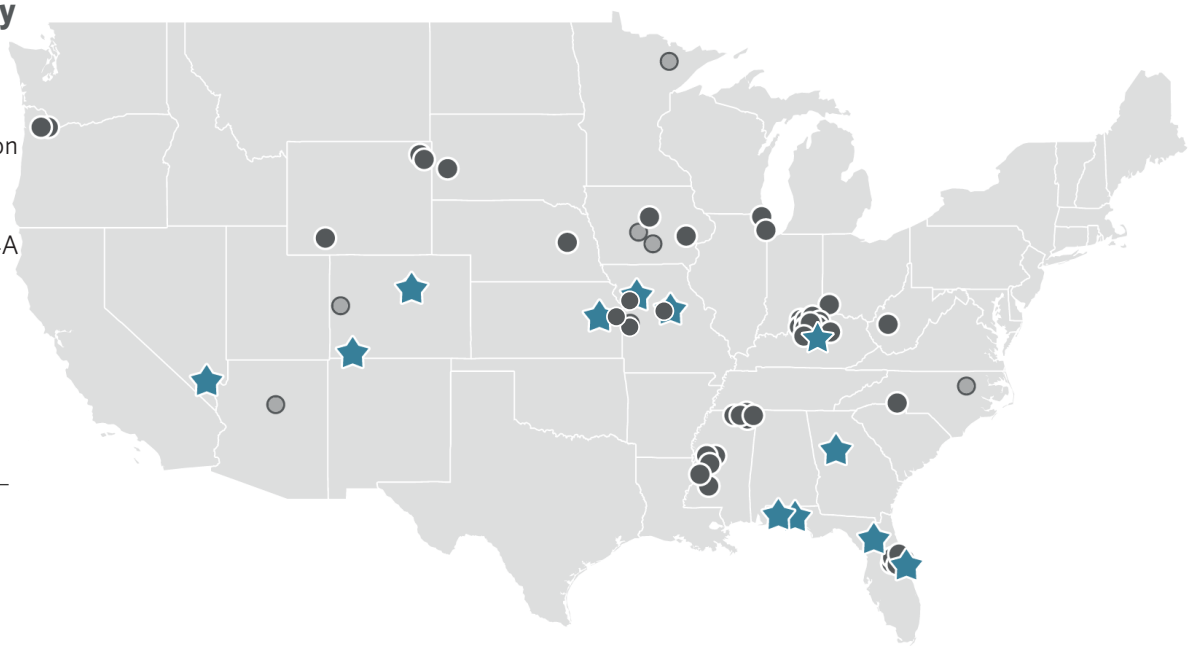
2025 ENR Top 500 Design Firms Rankings

- **No. 6** > Top 20 in Design Firms
- **No. 3** > Top 100 Pure Designers
- **No. 5** > Top 20 in Transportation
- **No. 2** > Top 25 in Bridges
- **No. 5** > Top 25 Highways
- **No. 5** > Top 25 in Mass Transit & Rail
- **No. 13** > Top 25 in Airports
- **No. 5** > Top 20 in Water
- **No. 9** > Top 20 in General Building

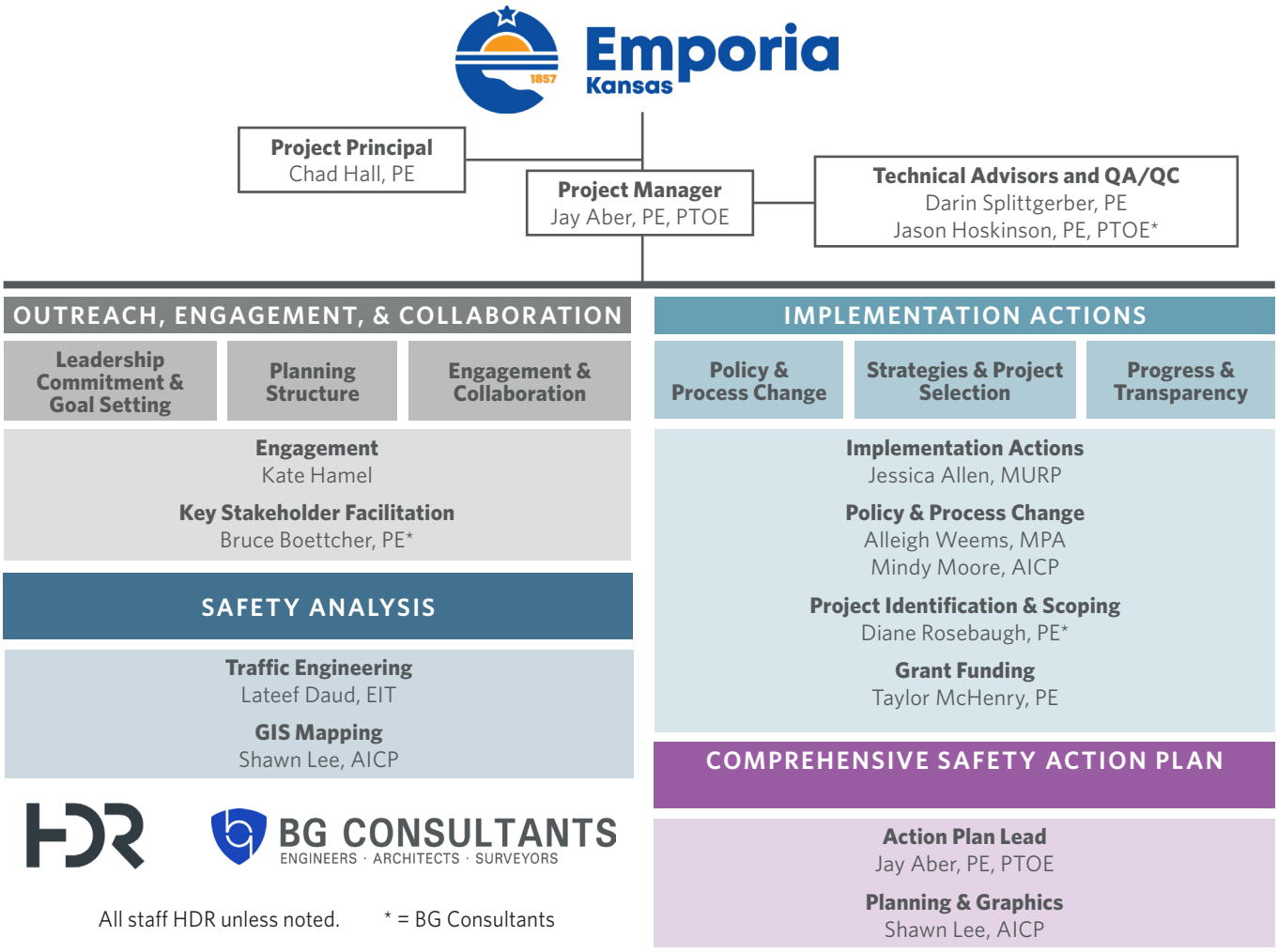
Comprehensive Safety Plan and SS4A Grant Program Experience

2

HDR has worked on 60 SS4A projects as the prime consultant, 12 SS4A projects as a subconsultant, and assisted with 12 SS4A grant applications across the country.



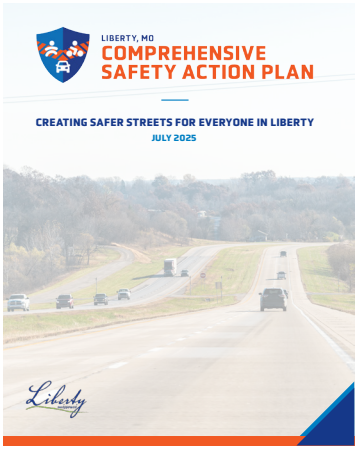
Organizational Chart



All staff HDR unless noted. * = BG Consultants

Training of Staff - As shown on the resumes in Appendix A, the personnel from HDR and BG Consultants have extensive education, experience, and training in the field of safety. Each member of our team has been chosen for their dedication and past application of the principles that are at the center of the SS4A program.

Project Experience



Spring Hill Comprehensive Action Plan | *Spring Hill, KS*

The City of Spring Hill is committed to creating safer, more accessible streets for everyone. Through the Comprehensive Safety Action Plan, developed as part of the U.S. Department of Transportation's SS4A program, the city aims to reduce traffic-related fatalities and serious injuries across all modes of travel—whether walking, biking, or driving.

Spring Hill is the fastest growing city in Kansas, on the edge of the Kansas City metropolitan area. As the city grows, new transportation safety challenges meet legacy challenges, providing unique opportunities for maintaining a strong safety culture in a growing city. The plan included a comprehensive approach to public engagement including pop-up meetings, online mapping and surveys, and a project brand, video, and website. This plan provides a detailed assessment of existing transportation safety conditions, engage a diverse group of key stakeholders, and develop a set of strategies to substantially reduce fatal and serious injury crashes in the city.

The final deliverable of this plan includes a set of policy recommendations to foster safe growth of the community decades into the future. It also identifies a program of projects, both capital and systemic projects, for construction. The City has already won approximately $4.8 million in funding for sidewalk projects through the CRP and KDOT Access Management Plan funding. The City intends to apply for further SS4A implementation program funds.

KEY PERSONNEL: Jay Aber, Project Manager; Taylor McHenry, Project Selection & Strategy; Mindy Moore, Quality Control; Jessica Allen, Transportation Planning; Lateef Daud, Traffic EIT

CLIENT REFERENCE: Alysen Abel | City of Spring Hill | 913.592.3664 | alysen.abel@springhillks.gov

Liberty Transportation Master Plan and Safety Action Plan | *Liberty, MO*

HDR developed the Transportation Master Plan to provide guidance as the City works to maintain, enhance, and expand its transportation infrastructure to serve the needs of its citizens and to support the City's larger vision for sustainable growth.

The first phase of the plan focused on economic development and transportation strategies to support it. The second phase, funded by a federal SS4A grant, focused on developing a Citywide Safety Action Plan. HDR developed a series of safety dashboards for use in this portion of the plan, focused on identifying systemic and spot safety issues and tying them to needed infrastructure improvements. The plan was guided by input from a Core Team composed of City staff, along with two Advisory Committees composed of community, business, and agency stakeholders. This first phase resulted in a "Current CIP" including two bridge projects, nine Complete Street corridor projects, two projects on Missouri Highway 291 (a main artery through town), and a bundle of sidewalk infill projects around the city's elementary and middle schools. The Safety Action Plan expanded this list to 33 street/intersection projects (divided into short/medium/long-term); 9 active transportation projects (similarly phased); a comprehensive inventory of needed traffic signal improvements; and 35 concrete, phased action steps geared toward implementing projects, strengthening policy, and establishing monitoring mechanisms.

KEY PERSONNEL: Jay Aber, Safety Lead; Jessica Allen, Transportation Planner; Lateef Daud, Traffic EIT; Kate Hamel, Public Engagement Support.

CLIENT REFERENCE: Joshua Martinez | City of Liberty - Public Works | 816.439.4502 | jmartinez@libertymo.gov

City of Columbia CoMo to Zero Action Plan | *Columbia, MO*

Columbia was an early adopter of Vision Zero and had achieved a consistent reduction in fatal and serious injury crashes since its Vision Zero resolution was adopted in 2016. This trend continued until the beginning of the COVID-19 pandemic. Since then, severe crashes have increased 85 percent. HDR is now preparing the CoMo to Zero Action Plan (CZAP), which is Columbia's updated Vision Zero plan to eliminate traffic deaths and serious injuries. The plan uses a data-driven, community-centered process to identify where crashes occur, what community priorities exist, and what strategies and actions should be developed to prevent future crashes. The plan is shaped by a comprehensive safety analysis, including the development of Columbia's HIN and HRN, which together highlight the corridors where safety investments will have the greatest impact. The HIN and HRN were combined to develop a more complete picture of priority street locations, known as the Priority Street Network.

The CZAP also includes extensive engagement, guided by a three-phase outreach program. This program includes the discovery phase, validate phase, and activate phase. These three phases have helped HDR learn about the community, validate strategies and actions with the community, and activate champions to continue work after the plan is complete. Engagement activities are focused on meeting people where they are at pop-up events throughout the community and online. The plan will be organized into strategies, actions, and a program of projects. This will give the City a clear roadmap for implementation over the next 20 years and for pursuing Safe Streets for All funding to advance the Vision Zero.

KEY PERSONNEL: Jay Aber, Project Manager; Jessica Allen, Transportation Planning; Taylor McHenry, Grants; Mindy Moore, Policy & Process Change; Lateef Daud, Traffic EIT; Shawn Lee, GIS; Kate Hamel, Public Engagement Support

CLIENT REFERENCE: Krista Shouse-Jones | City of Columbia | 573.817.6446 | krista.shouse-jones@como.gov

Archie Comprehensive Action Plan | *Archie, MO*

Archie, Missouri, is a small town of just under 1,000 residents, but it still has traffic safety challenges. The 2025 Safety Action Plan provides a clear, data-driven roadmap to reduce crashes and improve safety for people walking, biking, and driving. Developed under the U.S. Department of Transportation's SS4A framework, the plan used crash data, policy review, and public input to identify where improvements are needed. Community feedback, including concerns about speeding, lack of sidewalks, and school-area safety, directly shaped the project list and recommended policies.

A key component of the plan was the Road Safety Audit and demonstration project. During the audit, the project team and Safety Advisory Committee walked the corridor, documented safety issues, compared observations with crash data, and developed recommendations, including signage upgrades, lighting improvements, and targeted speed management strategies. An environmental review was also completed to support future implementation. This is currently being used to implement an SS4A-funded demonstration quick-build project for the city.

By combining data analysis, community feedback, hands-on safety evaluations, and early-action demonstration projects, this plan positions Archie as a strong example for other rural communities seeking to build safer streets with limited resources.

KEY PERSONNEL: Jay Aber, Project Manager; Jessica Allen, Transportation Planning; Mindy Moore, Policy Review; Kate Hamel, Public Engagement Support

CLIENT REFERENCE: April Clark | City of Archie | 816.293.5601 | cityadmin@cityofarchie.org

KDOT Traffic Engineering Assistance Program (TEAP) Emporia Downtown Signal Study | *Emporia, KS*

BG Consultants, Inc. holds an On Call TEAP contract with KDOT to assist communities with traffic engineering services on an as-needed basis. Under this program, the City of Emporia was selected for the evaluation of multiple traffic signal systems in the downtown business district. BG Consultants collected traffic counts, evaluated crash history, performed traffic signal warrants and traffic operations analyses culminating in a report that identified some intersections that warranted traffic signal improvements, other intersections that no longer warranted signal control, and identified several intersections warranting pedestrian accommodation improvements. The report included budget level concept estimates and possible improvements for the City to implement systemically as funding allows.

KEY PERSONNEL: Jason Hoskinson, Principal; Diane Rosebaugh, Project Engineer

CLIENT REFERENCE: Dmitry Lomachenko | KDOT | 785.289.7200 | dmitry.lomachenko@ks.gov

City of Emporia Flint Hills Crossing Traffic Impact Study & Development | *Emporia, KS*

BG Consultants worked closely with the property owner Jeff Debauge, City of Emporia, KDOT, and Quik Trip, to develop a long-range development plan for a large-scale mixed-use development on the north side of the I-35 & US-50 interchange and west of Graphic Arts Rd. in Emporia, Kansas.

BG Consultants completed a boundary survey and a topographic survey for the site. These were the base elements of the preliminary and final plat, the site grading plan, and the design of public infrastructure to support the development. Planning included a complex traffic study which was ultimately used by the City and property owner to negotiate direct access to KDOT's interchange. Stormwater analysis was also included in the planning as the project directly impacted DWR regulated floodways and Waters of the U.S. regulated by the U.S. Army Corps of Engineers.

Phase 1 of the site development process included design of the public infrastructure improvements. Street, storm sewer, waterline, and sanitary sewer construction plans were developed and approved through the City of Emporia and KDOT.

KEY PERSONNEL: Jason Hoskinson,Traffic Engineer; Diane Rosebaugh, Project Engineer

CLIENT REFERENCE: Jim Ubert | City of Emporia | 620.343.4262 | jubert@emporiaks.gov

Appendix A: Resumes

Jay Aber, PE, PTOE

Project Manager

FIRM
HDR

EDUCATION
Bachelors, Civil Engineering, Kansas State University, 2008; Bachelor of Arts, Modern Languages, Kansas State University, 2012

REGISTRATIONS
Professional Engineer, MO No. 2013035722

Professional Engineer, KS No. 22335

Professional Traffic Operations Engineer, No. 3627

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
18/2 years

Jay is a nationally recognized traffic safety thought leader, having led and assisted with dozens of Vision Zero and Comprehensive Safety Action Plans across the country. Jay's work includes plans for areas encompassing more than 30 million residents and over 300,000 miles of roads from coast to coast. He has led action plans covering cities as small as 1,200 residents and as large as the 8 million person San Francisco Bay Area. His work has helped agencies secure nearly $100M in federal funds from the SS4A and BUILD grant programs, in addition to other state and federal programs. As a native Kansan, his dedication to Kansas and Kansas City-metro communities extends to his volunteer work, serving on the Kansas Drive to Zero Coalition and the Kansas City Vision Zero Task Force. Jay will bring his long experience with traffic safety home to Emporia to develop an actionable plan and equip residents and elected officials to become safety champions in their own right.

RELEVANT EXPERIENCE

City of Emporia, Railroad Crossing Elimination Study, Emporia, KS. Technical Advisor.

City of Columbia, CoMo to Zero Safety Action Plan, Columbia, MO. Project Manager.

MoDOT, Vulnerable Road User Safety Assessment Update, Statewide, MO. Project Manager.

City of Archie, Comprehensive Safety Action Plan and Demonstration Projects, Archie, MO. Project Manager.

Spring Hill Comprehensive Safety Action Plan, Spring Hill, KS. Project Manager.

City of Liberty, Comprehensive Safety Action Plan, Liberty, MO. Deputy Project Manager.

Santa Rosa County, Safe Streets for All (SS4A) Planning & Demonstration Grant, Santa Rosa County, FL. Deputy Project Manager.

Walton County, Safe Streets for All (SS4A) Planning & Demonstration Grant, Walton County, FL. Deputy Project Manager.

MetroPlan Orlando, Vision Zero Action Plans, Orlando Metro Area, FL. Technical Advisor.

Metropolitan Area Planning Agency (MAPA), Comprehensive Safety Action Plan, Omaha, NE. Technical Advisor.

City of Columbia, Clark Lane Safe Streets for All Implementation Grant, Columbia, MO. Traffic Engineer.

NON-HDR EXPERIENCE

City of Kansas City, MO, Vision Zero Action Plan, Kansas City, MO. Project Manager.

City of Omaha, Vision Zero Action Plan, Omaha, NE. Project Manager.

City of Greeley, Vision Zero Action Plan, Greeley, CO. Deputy Project Manager.

Puget Sound Regional Council, Regional Safety Action Plan, Seattle, WA. Project Manager.

Broward MPO, Regional Safety Action Plan, Ft. Lauderdale, FL. Deputy Project Manager.

KDOT, Vulnerable Road User Safety Assessment, Statewide, KS. Project Manager.

Chad Hall, PE

Project Principal

Chad will serve as Project Principal, bringing his transportation experience to guide strategy, quality, and delivery. As HDR's Area Transportation Business Group Director based in Kansas City, he leads multidisciplinary teams across Missouri and Kansas that plan, design, and deliver multimodal safety and mobility improvements for state and local agencies. He has led and supported extensive programs with KDOT and MoDOT, as well as municipalities across the region, advancing roadway, traffic, transit, active transportation, and complete streets solutions. Chad will provide clear leadership, regional know how, and a disciplined, data informed process that turns Emporia's SS4A vision into prioritized, fundable, and buildable safety projects that deliver measurable crash reduction and safer, more accessible streets for the community.

FIRM
HDR

EDUCATION
Bachelors, Civil Engineering, Kansas State University, 1998

REGISTRATIONS
Professional Engineer, KS No. PE26174, MO No. 2017018938

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
27/27 years

RELEVANT EXPERIENCE

City of Salina, Smoky Hill River Renewal, Salina, KS. QA/QC & Preliminary Bridge Lead.

City of Overland Park, Quivira Road (179th Street to 187th Street), Overland Park, KS. Lead Structural Engineer.

City of Overland Park, Switzer Road (159th Street to 167th Street) Improvements, Overland Park, KS. Lead Structural Engineer.

KDOT and the City of De Soto, De Soto Progressive Design-Build Project, De Soto, KS. Project Principal.

City of Olathe, 119th Street Woodland to Northgate Improvements, Olathe, KS. Project Manager.

City of Overland Park and Merriam, 75th Street over BNSF and Turkey Creek, Johnson County, KS. Project Manager.

Darin Splittgerber, PE

QA/QC

Darin will support QA/QC efforts, leveraging his experience as Project Manager for the Emporia Railroad Crossing Elimination Study. Through his ongoing collaboration with the City's engineering department, he has developed a clear understanding of local priorities, constraints, and opportunities. A senior bridge engineer, he has led design and delivery of highway and railroad crossing structures, retaining walls, and complex urban interchange elements that directly influence safer operations in project locations across the region. Darin also has a thorough understanding of KDOT design processes and delivery methods.

FIRM
HDR

EDUCATION
Masters, Civil Engineering, University of Nebraska, 1995;
Bachelors, Civil Engineering, University of Nebraska, 1994

REGISTRATIONS
Professional Engineer, KS No. 23814, MO No. 030162

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
30/30 years

RELEVANT EXPERIENCE

City of Emporia, Railroad Crossing Elimination Study, Emporia, KS. Project Manager.

KDOT, FY23 and FY24 Bridge Replacements, Central and Southeast Districts, KS. Project Manager.

PennDOT, Rapid Bridge Replacement Project, Statewide, PA. Project Manager.

KDOT and the City of De Soto, De Soto Progressive Design-Build, De Soto, KS. QA/QC.

Kansas City Streetcar Authority, Various Projects, Kansas City, MO QA/QC & Structural Lead.

Omaha Streetcar Authority, Omaha Streetcar Final Design, Omaha NE. QA/QC.

Jason Hoskinson, PE, PTOE

Technical Advisor

Jason Hoskinson leads the Transportation and Traffic Engineering division of BG Consultants. He brings to the table a wealth of knowledge from his experience designing innovative solutions to complicated transportation problems and managing complex transportation projects from conception through construction. Mr. Hoskinson has produced numerous preliminary design reports for all types of public infrastructure to assist clients with capital improvement planning. He has led various design teams through many public infrastructure projects, ranging from privately funded improvements to publicly funded improvements for cities, counties, and state agencies.

FIRM
BG Consultants

EDUCATION
Bachelors, Civil Engineering, University of Kansas

REGISTRATIONS
Professional Engineer, KS No. PE19095

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
26/24 years

RELEVANT EXPERIENCE

KDOT TEAP Emporia Downtown Signal Study, Emporia, KS. Project Principal.

6th Ave (US-50) & Prairie Geometric Improvements, Emporia, KS. Project Manager/Project Engineer.

Flint Hills Crossing Traffic Study and Phase 1 Improvements, Emporia, KS. Traffic Engineer.

Downtown Community Initiated Development Plan, Emporia Main Street, KS. Project Manager/Project Engineer.

KDOT Traffic Engineering Assistance Program (TEAP) Engineer, Statewide, KS. Project Manager.

15th & Industrial HSIP Intersection Improvements, Emporia, KS. Project Manager/Project Engineer.

Highland Street Improvements, Emporia, KS. Project Manager/Project Engineer.

Safe Routes to School Phase 1 Plans, Numerous Cities and USD's, Statewide, KS. Project Manager/Project Engineer.

Diane Rosebaugh, PE

Project Identification & Scoping

Diane Rosebaugh currently serves as a Project Engineer with BG Consultants. Since joining the company in 2010, she has been involved with the design of a wide variety of capital improvement projects including transportation projects, sanitary sewer projects, stormwater projects, and site planning. She has gained knowledge and experience using Power Geopak in Microstation and the Kansas Department of Transportation design standards. She is recognized for her attention to detail, organizational skills, and her drive to succeed. She is a valuable member of the BG staff, and is resourceful and efficient in seeing projects through in their entirety. With Diane on the project team you can have confidence that she will develop and design solutions that meet your vision while maintaining the project budget and schedule. Her time management and interpersonal skills raise the bar for all team members and provide our clients with punctual project deadlines and the most value for their engineering dollars.

FIRM
BG Consultants

EDUCATION
Masters, Civil Engineering, University of Kansas; Bachelors, Architectural Engineering, University of Kansas

REGISTRATIONS
Professional Engineer, KS No. PE23460

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
18/16 years

RELEVANT EXPERIENCE

KDOT TEAP Emporia Downtown Signal Study, Emporia, KS. Project Engineer.

US-24 3R Project (KDOT Resurfacing and Shoulder Expansion), Perry, KS. Project Engineer.

Baptiste Drive & Hedge Lane Intersection Improvements (HSIP Safety Project), Paola, KS. Project Manager.

K-62 Bridge Blunt End Replacement, Jackson County, KS. Project Manager.

K-92 Bridge Blunt End Replacement, Jefferson County, KS. Project Manager.

US-77 Bridge Blunt End Replacement, Marshall County, KS. Project Manager.

Design of Safe Routes to School Phase 2, Coffeyville, KS. Project Manager.

2020 TA Elm Street Sidewalk Project, Baldwin City, KS. Project Manager.

Bruce Boettcher, PE

Key Stakeholder Facilitation

Bruce serves as Branch Manager of BG Consultants' Emporia office, responsible for the coordination of all design, inspection, and surveying work originating from this office. Since 1999, he has actively pursued a diverse civil engineering background, becoming involved projects including traffic analysis, street and storm drainage design, sewer and water utility improvements, wastewater collection, and landfill facility upgrades. An inviting personality and extensive experience have allowed him to grow close working relationships with developers, municipalities, other local governments, federal, and state agencies involved in each project.

Bruce utilizes his engineering design and construction experience to implement projects that satisfies client's needs and are cognizant of project costs. Because he understands municipal engineering and the needs of a community, he is effective at providing requested services and handling the interpersonal requirements with City Staff and the public at-large.

FIRM
BG Consultants

EDUCATION
Bachelors, Civil Engineering, Kansas State University

REGISTRATIONS
Professional Engineer, KS No. PE16467

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
30/27 years

RELEVANT EXPERIENCE

Traffic Analysis Review 24th & Industrial Rd, Emporia, KS. Project Principal.

KDOT TA Rail Trail Extension & SRTS Project, Coffeyville, KS. Project Principal.

KDOT SRTS Phase 1, Olpe, KS. Project Principal.

Highland Street Improvements, Emporia, KS. Project Principal.

Street Improvements, Humboldt, KS. Project Principal.

KDOT Cost Share Local Street Improvements, Howard, KS. Project Principal.

Street System Improvements, Eureka, KS. Project Principal.

Falls Street Improvement, Cottonwood Falls, KS. Project Principal.

SE Transmission Main (Garfield to Carter), Emporia, KS. Project Principal.

Industrial Park Unit IV Sanitary Sewer Improvements, Emporia, KS. Project Principal.

Kate Hamel

Engagement Lead

Kate will serve as Engagement Lead, bringing a deep understanding of Emporia's priorities as the current Public Involvement Lead for the Corridor Safety Improvements Study. As HDR's Strategic Communications Section Team Lead based in Kansas City, Kate pairs her social science training in psychology and sociology with proven tools such as behavior change strategies, community-based social marketing, targeted survey design and analysis, and inclusive facilitation to turn community input into clear, implementable direction. Kate will deliver a locally informed, equity-centered engagement program that captures the voices of Emporia residents, translates them into actionable SS4A priorities, and builds committed public and partner support for safety improvements that protect people walking, biking, and riding motorcycles while accelerating the City's path from plan to implementation.

FIRM
HDR

EDUCATION
Masters, Sociology, University of Missouri-Kansas City, 2018;
Bachelors, Linguistics/Spanish, Truman State University, 2013

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
13/2 years

RELEVANT EXPERIENCE

City of Emporia, Railroad Crossing Elimination Study, Emporia, KS. Public Involvement Lead.

City of Archie, Safety Action Plan, Archie, MO. Public Engagement Lead.

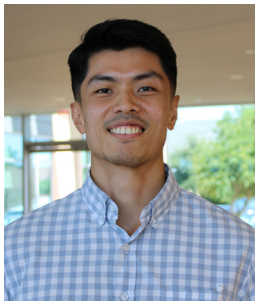
City of Omaha, Omaha Streetcar, Omaha, NE. Stakeholder Engagement Support.

City of Liberty, Comprehensive Safety Action Plan, Liberty, MO. Public Engagement Support.

Metro Smart Cities, Market to Midtown Bikeway, Omaha, NE. Stakeholder Engagement Support.

KDOT, US 75 Expressway Expansion, Holton, KS. Public Involvement Lead.

City of Omaha, Climate Action and Resilience Plan, Omaha, NE. Strategic Advisor.



Shawn Lee, AICP

GIS Mapping & Planning and Graphics

Shawn Lee is a Senior Transportation Planner who will lead GIS mapping, planning, and project graphics. He has contributed to safety and multimodal planning for agencies including MoDOT, KDOT, and cities across the Midwest. Shawn is well versed in using GIS to analyze crash patterns, develop high injury and high risk networks, and create frameworks to prioritize projects that address road user safety. He integrates crash, speed, roadway, and land use data to identify systemic risk, translate findings into practical countermeasures, and develop an implementation-ready project pipeline. He works collaboratively across teams and is familiar with SS4A deliverables, timelines, and proposal execution to keep the project on track. Shawn will provide Emporia with accurate, compelling GIS analyses and graphics that tell the story of road safety in Emporia. He excels in using a variety of texts, maps, and graphics to communicate complex ideas in a manner that is easily understood by the community and stakeholders.

FIRM
HDR

EDUCATION
Masters, Community and Regional Planning, University of Texas-Austin, 2024; Bachelors, Geography and German, University of California-Los Angeles, 2016

REGISTRATIONS
American Institute of Certified Planners, No. 36896

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
10/1 years

RELEVANT EXPERIENCE

MoDOT Vulnerable Road User Assessment, Statewide, MO. GIS Analyst and Graphic Designer.

KDOT K7 Corridor Management Plan, KS. GIS Analyst, Communications Specialist, Graphic Designer.

City of Columbia, CoMo to Zero Safety Action Plan, Columbia, MO. GIS Analyst and Graphic Designer.

Luling Transportation Plan Update, City of Luling, TX. GIS Analyst and Deputy PM.

BUILD Grant Applications, City of De Soto and City of Spring Hill, KS. Graphic Designer.

Lateef Daud, EIT

Traffic Engineering Lead

Lateef is a Traffic EIT who will guide the analysis of crash patterns, diagnose risks on priority corridors and intersections, and translate findings into implementable countermeasures that improve safety for people walking, biking and driving. He has supported transportation programs for KDOT and MoDOT as well as multiple city and county clients across the region, giving him practical insight into Midwestern design standards, funding requirements and delivery expectations. At HDR, Lateef collaborates closely with planners, roadway designers and safety analysts to develop systemic safety strategies, prioritize projects with measurable benefit, and package near term improvements that advance toward Vision Zero outcomes.

FIRM
HDR

EDUCATION
Masters, Civil Engineering, University of Missouri-Columbia, 2023; Bachelors, Civil Engineering, University of Ilorin, Nigeria, 2018

REGISTRATIONS
Engineer in Training, MO No. 2025019103

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
2/2 years

RELEVANT EXPERIENCE

City of Columbia, CoMo to Zero Safety Action Plan, Columbia, MO. Traffic EIT.

St. Charles City ATSPM Optimization, St. Charles, MO. Traffic Signal Optimization Support.

City of Liberty, Comprehensive Safety Action Plan, Liberty, MO. Traffic EIT.

MoDOT, I-270 Lilac Project, Kansas City, MO. Traffic EIT/Coordinator.

MoDOT MNA At-Grade Freight Rail Road Crossing Project, Statewide, MO. Traffic EIT/Coordinator.

Alleigh Weems, MPA

Policy and Process Change

Alleigh Weems is a Transportation Planning Coordinator with six years in the public sector advancing safer, more efficient streets. Before HDR, she served in municipal government, gaining client-side SS4A planning exposure and practical experience driving policy and process updates. She has coordinated multi-million-dollar capital improvement programs and refined budget and delivery workflows, helping the agency move from safety planning to implementation and project development. Her work with cities and state partners, including KDOT and MoDOT, as well as communities across Kansas and Missouri, demonstrates her familiarity with agency needs and public engagement. Alleigh will translate Emporia's SS4A vision into policy updates, streamlined processes, and implementable projects that advance motorcycle, bicycle, and pedestrian safety, accelerate delivery, and engage the community to champion lasting change.

FIRM
HDR

EDUCATION
Masters, Public Administration, University of Kansas, 2023; Bachelors, Communication, Kansas Wesleyan University, 2018

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
6/<1 years

RELEVANT EXPERIENCE

KDOT, K-7 Corridor Management Plan. Transportation Planner.

City of Sedalia, Build Grant Wash Avenue Bridge, Sedalia, MO. Grant Writer.

City of De Soto, 95th Street BUILD Grant, De Soto, KS. Grant Writer.

MoDOT I-70 Bridges BUILD Grant. Grant Writer.

NON-HDR EXPERIENCE

City of Topeka, SS4A Planning and Demonstration Grant, Topeka, KS. Grant Writer.

Jessica Allen, MURP

Implementation Actions Lead

Jessica Allen is a Transportation Planner who brings a public health lens and city planning knowledge to advancing roadway safety for all users. As Implementation Actions Lead, Jessica will move Emporia's safety vision from planning into clear steps that produce on-the-ground results in neighborhoods and along key corridors. She has contributed to city-level Comprehensive Safety Action Plans funded by the SS4A program, conducted site-level crosswalk assessments that improved pedestrian visibility and driver yielding, and supported state-level Strategic Highway Safety Plans and Vulnerable Road User Safety Assessments that prioritized reducing crash risk for all road users. Drawing on five years of industry experience, she will organize implementation roadmaps, define near-term countermeasures, and set performance measures that guide funding, design development, and construction readiness for Emporia's highest-need locations.

FIRM
HDR

EDUCATION
Master of Urban and Regional Planning, City Planning, University of Colorado, 2024; Bachelors, Public Health, University of Iowa, 2021

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
5/1 years

RELEVANT EXPERIENCE

City of Columbia, CoMo to Zero Safety Action Plan, Columbia, MO. Transportation Planner.

City of Spring Hill, Comprehensive Safety Action Plan, Spring Hill, KS. Transportation Planner.

City of Liberty, Comprehensive Safety Action Plan, Liberty, MO. Transportation Planner.

City of Archie, Comprehensive Safety Action Plan, Archie, MO. Transportation Planner.

City of Charleston, Comprehensive Safety Action Plan, Charleston, WV. Transportation Planner.

Metropolitan Planning Organization of Johnson County, Comprehensive Safety Action Plan, Johnson County, IA. Transportation Planner.

Missouri Department of Transportation, Vulnerable Road User Safety Assessment, MO. Transportation Planner.

Mindy Moore, AICP

Policy and Process Change

Mindy is a Senior Transportation Planner with 25 years of experience advancing safer streets for people walking, biking, rolling, and riding. Mindy specializes in policy and process change that moves safety planning into implementation. She has led active transportation master plans, corridor studies, and wayfinding and shared use path projects, and she develops practical ordinances and operational policies that align with the Safe System Approach across safe roads, safe speeds, safe road users, safe vehicles, and post crash care. Mindy is recognized for integrating best practices for pedestrian and bicycle safety. Her published work includes "Sidepath Trails Issues and Challenges", "How to Develop a Bike Master Plan", "Bikes and Scooters and Hoverboards, Oh My!", "Micromobility Benefits and Concerns", and "Prudent Scofflaws Perspectives on Stop as Yield for Bicyclists". Mindy has supported state and local clients across the Midwest, including KDOT, IDOT, and city partners, and she understands how to align local goals with federal funding and project development requirements for SS4A success.

FIRM
HDR

EDUCATION
Masters, Community & Regional Planning, Iowa State University, 2001; Bachelors, Urban Studies, Stanford University, 1998

REGISTRATIONS
American Institute of Certified Planners, No. 18619

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
25/4 years

RELEVANT EXPERIENCE

Des Moines Area MPO, DMAMPO Comprehensive Safety Action Plan, Des Moines, IA. Transportation and Communications Planner.

That Other Project, Cody Active Transportation Plan (Saddle Up Cody), Cody, WY. Lead Planner.

MPO of Johnson County, Safe Streets and Roads For All Safety Action Plan, Johnson County, IA. Project Manager.

South Dakota Department of Transportation, Vulnerable Road User Safety Assessment, Statewide, SD. Task Lead.

Taylor McHenry, PE

Grant Funding

Taylor is HDR's Kansas and Missouri Funding Section Manager based in Kansas City. With 12 years in traffic engineering, he has led the development of strategy and preparation of more than a dozen competitive grant applications for municipalities and state DOTs across Kansas and Missouri, helping secure over $250 million in federal and state transportation funding and demonstrating familiarity with regional practices, funding programs and delivery. Taylor translates safety strategies into fundable scopes, schedules and budgets that align with SS4A requirements, while supporting public engagement efforts.

Taylor will position Emporia to secure and deploy SS4A funding efficiently by aligning Safe System strategies with compelling, compliant grant packages and actionable project development steps that prioritize measurable safety gains for people walking, biking and riding motorcycles.

FIRM
HDR

EDUCATION
Master, Business Administration, Rockhurst University, 2022; Bachelors, Civil Engineering, University of Kansas, 2014

REGISTRATIONS
Professional Engineer, KS No. 27020, MO No. 2020006619

YEARS OF EXPERIENCE (INDUSTRY/FIRM)
12/6 years

RELEVANT EXPERIENCE

City of Columbia, Clark Lane Safety Improvements (SS4A Grant Application) FY24, Columbia, MO. Project Manager. .

City of Spring Hill, SS4A Implementation Grant Application (FY25), Spring Hill, KS. Project Manager.

MoDOT, Grant Writing & Economic Analysis On-Call, Statewide, MO. Project Manager.

City of Salina, SS4A Action Plan Grant Application (FY23), Salina, KS. Project Manager.

Appendix B: Forms

Attachment No. 5B *Certification by Prospective Participants*

Certification by Prospective Participants as to current history regarding debarment, eligibility, indictments, convictions, or civil judgments

Cory Imhoff, Senior Vice President ,
President, Chairman, or Authorized Official

being duly sworn (or under penalty of perjury under the laws of the United States), certifies that, except as noted below, HDR Engineering, Inc.
Agency or Company

or any person associated therewith in the capacity of Sr. Vice President
Owner, partner, director, officer, principal investigator, project director, manager, auditor, or any other position involving the administration of federal funds

is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three years;

does not have a proposed debarment pending; and

has not been indicted, convicted, or had a civil judgment rendered against (it) by a court of competent jurisdiction in any manner involving fraud or official misconduct within the past three years;

Exceptions N/A

Exceptions will not necessarily result in denial of award, but will be considered in determining bidder or respondent responsibility. For any exceptions noted, indicate below to whom it applies, initiating agency, and dates of action.

N/A

Providing false information may result in criminal prosecution or administrative sanctions.

Signature

Sworn to before me, a Notary Public in and for the County of Jackson, State of Missouri this 10th day of April, 20 26.

Notary Public

My Commission expires 1/19/2027

LILLIAN L. WALKER
Notary Public-Notary Seal
STATE OF MISSOURI
Cass County
My Commission Expires 1/19/2027
Commission #15424990

Kansas
Department of Revenue

Laura Kelly, Governor
Mark A. Burghart, Secretary

www.ksrevenue.gov

CERTIFICATE OF TAX CLEARANCE

HDR Engineering, Inc.

ISSUE DATE
04/01/2026

TRANSACTION ID
T3GP-477N-684D

CONFIRMATION NUMBER
C44B-2BTP-Y536

TAX CLEARANCE VALID THROUGH 06/30/2026

Verification of this certificate can be obtained on our website, www.ksrevenue.org, or by calling the Kansas Department of Revenue at 785-296-3199

Attachment No. 5B *Certification by Prospective Participants*

Certification by Prospective Participants as to current history regarding debarment, eligibility, indictments, convictions, or civil judgments

Bruce Boettcher, Principal ,
President, Chairman, or Authorized Official

being duly sworn (or under penalty of perjury under the laws of the United States), certifies that, except as noted below, BG Consultants, Inc.
Agency or Company

or any person associated therewith in the capacity of owner
Owner, partner, director, officer, principal investigator, project director, manager, auditor, or any other position involving the administration of federal funds

is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three years;

does not have a proposed debarment pending; and

has not been indicted, convicted, or had a civil judgment rendered against (it) by a court of competent jurisdiction in any manner involving fraud or official misconduct within the past three years;

Exceptions none

Exceptions will not necessarily result in denial of award, but will be considered in determining bidder or respondent responsibility. For any exceptions noted, indicate below to whom it applies, initiating agency, and dates of action.

Providing false information may result in criminal prosecution or administrative sanctions.

NICOLE WELLING
Notary Public, State of Kansas
My Appointment Expires
01/17/2028

Signature

Sworn to before me, a Notary Public in and for the County of Riley, State of Kansas this 9th day of April, 20 26.

Notary Public

My Commission expires 1/17/28

Kansas
Department of Revenue

Laura Kelly, Governor
Mark A. Burghart, Secretary

www.ksrevenue.gov

CERTIFICATE OF TAX CLEARANCE

BG Consultants, Inc.

DBA as BG Consultants, Inc.

ISSUE DATE
02/04/2026

TRANSACTION ID
TNJD-NP48-NTR7

CONFIRMATION NUMBER
C882-YCSY-3RDR

TAX CLEARANCE VALID THROUGH 05/05/2026

Verification of this certificate can be obtained on our website, www.ksrevenue.org, or by calling the Kansas Department of Revenue at 785-296-3199

10450 Holmes Road
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Kansas City, MO 64131
816.360.2700

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Title:	Resolution No. 3792 of Support for 2026 KDOT Transportation Alternatives Safe Routes to School Grant
Agenda Date:	May 6, 2026
Presented By:	Jim Ubert, City Engineer

Background:
The Kansas Department of Transportation (KDOT) in partnership with the City of Emporia contracted Toole Design in 2023 to help analyze Emporia area schools and recommend safety improvements at the USD 253 schools for pedestrians and bicyclists. With the recommendations made by Toole Design, the City of Emporia submitted a preliminary grant application for 2026 Kansas Department of Transportation, Transportation Alternatives Safe Routes to School Program. Emporia was chosen to move to the next route of grant application that requires a Resolution of Support from the mayor.

Discussion:
If chosen, this grant will fund sidewalk, ADA ramp, crosswalk, signage and RRFB improvements at five (5) area schools, increasing safety for students and adults alike. The schools focused on this grant application are Emporia High School, Emporia Middle School, Riverside Elementary School, Timmerman Elementary School, and Village Elementary School.

Financial considerations:
The Engineer's Estimate for the project is $1,250,000 with KDOT paying $1,000,000 and the City's cost share portion being $250,000.

Recommended action:
Approve Resolution No. 3792of Support for KDOT TA SRTS

Attachments:
Resolution No. 3792 of Support, MUPP Letter of Support, USD 253 Letter of Support, Maps of Project Locations with Engineer's Cost Estimates.

RESOLUTION NO. 3792 OF SUPPORT
For a Transportation Alternatives Program Application and Maintenance Commitment

A RESOLUTION DECLARING THE ELIGIBILITY OF THE CITY OF EMPORIA TO SUBMIT AN APPLICATION TO THE KANSAS DEPARTMENT OF TRANSPORTATION FOR USE OF TRANSPORTATION ALTERNATIVES PROGRAM FUNDS FOR THE 2026 SAFE ROUTES TO SCHOOL IMPROVEMENTS PROJECT IN EMPORIA, KANSAS AND AUTHORIZING THE MAYOR TO SIGN THIS APPLICATION.

Whereas, the City of Emporia, Kansas, has the legal authority to apply for, receive, and administer federal, state, and other monies through Home Rule Power under the Constitution of the State of Kansas and authorized by K.S.A. 12-1662, regarding the expenditure of federal-aid to public agencies; and

Whereas, the City of Emporia, Kansas, is submitting an application to the Kansas Department of Transportation for Transportation Alternatives (TA) Program funds in the amount of $1,250,000.00 as outlined in KDOT's Transportation Alternatives Program Guidance & Application Packet for Federal Fiscal Year 2025-26; and

Whereas, the City of Emporia, Kansas, is participating as an eligible Project Sponsor in the Kansas Department of Transportation's TA Program; and

Whereas, Federal monies are available under a Transportation Alternatives Program, administered by the State of Kansas, Department of Transportation, for the purpose of creating and promoting the planning and development of active transportation facilities and programs in Kansas; and

Whereas, the City of Emporia, Kansas, agrees to pay any costs that exceed the project amount if the application is selected for funding; and,

Whereas, after appropriate public input and due consideration, the Governing Body of City of Emporia, Kansas, has recommended that an application be submitted to the State of Kansas for the 2026 Safe Routes to School Improvements project.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of Emporia, KANSAS:

SECTION 1. That the City of Emporia, Kansas, does hereby authorize Mayor Smith to submit an application to the Kansas Department of Transportation for Transportation Alternatives Program funds on behalf of the citizens of City of Emporia, Kansas.

SECTION 2. That the City of Emporia, Kansas, hereby assures the Kansas Department of Transportation that sufficient funding for all non-reimbursable expenses, e.g. ROW, utilities, etc. for the 2026 Safe Routes to School Improvements project is available, as the Transportation Alternatives Program is a reimbursement program.

SECTION 3. That the City of Emporia, Kansas, hereby assures the Kansas Department of Transportation that sufficient funding for the operation and maintenance of the 2026 Safe Routes to School Improvements project will be available for the life of the project.

SECTION 4. That the City of Emporia, Kansas, hereby assures the Kansas Department of Transportation that the City of Emporia, Kansas, will have title or permanent easement to the 2026 Safe Routes to School Improvements project by the time of project letting, if necessary.

SECTION 5. That the Mayor of Emporia, Kansas, is authorized to sign the application to the Kansas Department of Transportation for Transportation Alternatives Program funds on behalf of the citizens of City of Emporia, Kansas. The CEO is also authorized to submit additional information as may be required and act as the official representative of the City of Emporia in this and subsequent related activities.

SECTION 6. That the City of Emporia, Kansas, hereby assures the Kansas Department of Transportation that the City of Emporia, Kansas, is willing and able to, if the 2026 Safe Routes to School Improvements project is selected for funding, administer all activities involved with the 2026 Safe Routes to School Improvements project.

ADOPTED AND PASSED by the Governing Body of the City of Emporia, Kansas, this 6th of May, 2026.

Chief Elected Official: Mayor Becky Smith (print)

_____ (sign)

ATTEST:

_____
Kerry Sull, City Clerk

Eric Paul
1702 W. 13th Ave.
Emporia, KS 66801

April 27, 2026

To Whom It May Concern:

I am writing on behalf of the Joint Multi-Use Path Planning Board (MUPP Board) to confirm our strong support for the City of Emporia's application for KDOT Transportation Alternatives Program funding for the 2026 Safe Routes to School Improvements Project.

The MUPP Board serves as a joint advisory body to the City of Emporia and Lyon County on matters related to multimodal transportation planning and non-motorized infrastructure. The proposed improvements align directly with the board's mission and reflect recommendations identified in the Safe Routes to School Plan developed in 2024. We are encouraged to see those planning efforts moving toward implementation through this grant application.

The project will address pedestrian safety needs around five school locations — Emporia High School, Emporia Middle School, Timmerman Elementary, Village Elementary, and Riverside Elementary — providing improved sidewalk and pedestrian infrastructure for students, families, and community members in these neighborhoods. These are exactly the types of targeted, community-driven investments that the MUPP Board has advocated for, and we believe they will meaningfully improve safety and accessibility for active transportation throughout our community.

We recognize that grants like this one are what bridge the gap between community vision and tangible improvements. The MUPP Board is grateful for KDOT's investment in programs that make this possible, and we thank the committee for their time and consideration of Emporia's application.

Respectfully submitted,

Eric Paul
Chair, Joint Multi-Use Path Planning Board
(303) 994.7909
ontheroaderic@gmail.com

TIMMERMAN ELEMENTARY
PROPOSED PROJECT

EMPORIA MIDDLE SCHOOL
PROPOSED PROJECT

EMPORIA HIGH SCHOOL
PROPOSED PROJECT

VILLAGE ELEMENTARY
PROPOSED PROJECT

RIVERSIDE ELEMENTARY
PROPOSED PROJECT

N

SCALE:
1" = N.T.S.

CITY OF EMPORIA, KANSAS
LYON COUNTY
2026 T.A. GRANT APPLICATION
PROPOSED PROJECT LOCATIONS

Emporia
Kansas
Engineering Department

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Emporia High School

By: J. Proehl **Date:** 04/27/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ -	$0.00
Mobilization (DBE)	1	L.S.	$ -	$0.00
Contractor Construction Staking	1	L.S.	$ 2,000.00	$2,000.00
Removal of Existing Structures	1	L.S.	$ 1,000.00	$1,000.00
Foundation Stabilization	0	C.Y.	$ 40.00	$0.00
Common Excavation	250	C.Y.	$ 65.00	$16,250.00
Compaction of Earthwork (Type B)(MR-90)	125	C.Y.	$ 20.00	$2,500.00
Water (Grading) (Set Price)	0	MGAL	$ 35.00	$0.00
Sidewalk Construction (4") (AE)	1275	S.Y.	$ 100.00	$127,500.00
Sidewalk Ramp	30	S.Y.	$ 250.00	$7,500.00
Curb & Gutter, Combined (AE)	100	L.F.	$ 75.00	$7,500.00
Concrete Pavement (6" Uniform) (AE)	150	S.Y.	$ 150.00	$22,500.00
Entrance Pipe (8") (PVC)	0	L.F.	$ 60.00	$0.00
Entrance Pipe (12") (HDPE)	0	L.F.	$ 85.00	$0.00
End Section (12") (HDPE) (Flared)	0	Ea.	$ 650.00	$0.00
Storm Sewer (24" RCP)	0	L.F.	$ 180.00	$0.00
End Section (24") (RC) (Flared)	0	Ea.	$ 2,000.00	$0.00
Aggregate Ditch Lining (D50)	0	Tons	$ 155.00	$0.00
Temporary Fertilizer (15-30-15)	150	Lbs.	$ 3.00	$450.00
Temporary Seed (Canada Wildrye)	80	Lbs.	$ 10.00	$800.00
Temporary Seed (Grain Oats)	150	Lbs.	$ 5.00	$750.00
Temporary Seed (Sterile Wheatgrass)	150	Lbs.	$ 9.00	$1,350.00
Soil Erosion Mix	15	Lbs.	$ 65.00	$975.00
Erosion Control (Class I, Type C)	100	S.Y.	$ 6.00	$600.00
Sediment Removal (Set Price)	0	C.Y.	$ 50.00	$0.00
Temporary Berm (Set Price)	0	L.F.	$ 2.00	$0.00
Silt Fence	400	L.F.	$ 5.00	$2,000.00
Filter Sock (8")	60	L.F.	$ 20.00	$1,200.00
SWPPP Design	0	L.S.	$ 3,500.00	$0.00
SWPPP Inspection	0	Ea.	$ 225.00	$0.00
Water Polution Control Manager	0	Ea.	$ 225.00	$0.00
Mulch Tack Slurry	400	Lbs.	$ 1.00	$400.00
Mulching	3	Ton	$ 450.00	$1,350.00
Water (Erosion Control) (Set Price)	0	MGAL	$ 35.00	$0.00
Fertilizer (15-30-15)	75	Lbs.	$ 5.00	$375.00
Seeding (Turf-Type Tall Fescue Blend)	200	Lbs.	$ 12.00	$2,400.00
Pavement Marking	1	L.S.	$ 2,000.00	$2,000.00
Pavement Marking Removal	1	L.S.	$ 500.00	$500.00
Permanent Signage	1	L.S.	$ 3,250.00	$3,250.00
Removal of Existing Signs and Post	1	L.S.	$ 750.00	$750.00
Flagger (Set Price)	0	Hr.	$ 30.00	$0.00
Traffic Control	1	L.S.	$ 7,500.00	$7,500.00
BASE BID SUBTOTAL				$213,400.00
15% CONTINGENCY				$32,010.00
12% SURVEY, ENGINEERING & DESIGN				$0.00
15% CONST. ENGINNERING, TESTING & ADMIN.				$0.00
BASE BID TOTAL				**$245,410.00**

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Emporia Middle School

By: J. Proehl **Date:** 04/27/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ -	$0.00
Mobilization (DBE)	1	L.S.	$ -	$0.00
Contractor Construction Staking	1	L.S.	$ 2,000.00	$2,000.00
Removal of Existing Structures	1	L.S.	$ 1,000.00	$1,000.00
Foundation Stabilization	0	C.Y.	$ 40.00	$0.00
Common Excavation	300	C.Y.	$ 65.00	$19,500.00
Compaction of Earthwork (Type B)(MR-90)	150	C.Y.	$ 20.00	$3,000.00
Water (Grading) (Set Price)	0	MGAL	$ 35.00	$0.00
Sidewalk Construction (4") (AE)	1320	S.Y.	$ 100.00	$132,000.00
Sidewalk Ramp	35	S.Y.	$ 250.00	$8,750.00
Curb & Gutter, Combined (AE)	100	L.F.	$ 75.00	$7,500.00
Concrete Pavement (6" Uniform) (AE)	160	S.Y.	$ 150.00	$24,000.00
Entrance Pipe (8") (PVC)	8	L.F.	$ 60.00	$480.00
Entrance Pipe (12") (HDPE)	32	L.F.	$ 85.00	$2,720.00
End Section (12") (HDPE) (Flared)	2	Ea.	$ 500.00	$1,000.00
Storm Sewer (24" RCP)	12	L.F.	$ 180.00	$2,160.00
End Section (24") (RC) (Flared)	1	Ea.	$ 1,200.00	$1,200.00
Aggregate Ditch Lining (D50)	10	Tons	$ 155.00	$1,550.00
Temporary Fertilizer (15-30-15)	150	Lbs.	$ 3.00	$450.00
Temporary Seed (Canada Wildrye)	80	Lbs.	$ 10.00	$800.00
Temporary Seed (Grain Oats)	150	Lbs.	$ 5.00	$750.00
Temporary Seed (Sterile Wheatgrass)	150	Lbs.	$ 9.00	$1,350.00
Soil Erosion Mix	15	Lbs.	$ 65.00	$975.00
Erosion Control (Class I, Type C)	100	S.Y.	$ 6.00	$600.00
Sediment Removal (Set Price)	0	C.Y.	$ 50.00	$0.00
Temporary Berm (Set Price)	0	L.F.	$ 2.00	$0.00
Silt Fence	400	L.F.	$ 5.00	$2,000.00
Filter Sock (8")	60	L.F.	$ 20.00	$1,200.00
SWPPP Design	0	L.S.	$ 3,500.00	$0.00
SWPPP Inspection	0	Ea.	$ 225.00	$0.00
Water Polution Control Manager	0	Ea.	$ 225.00	$0.00
Mulch Tack Slurry	400	Lbs.	$ 1.00	$400.00
Mulching	4	Ton	$ 450.00	$1,800.00
Water (Erosion Control) (Set Price)	1	MGAL	$ 35.00	$35.00
Fertilizer (15-30-15)	75	Lbs.	$ 5.00	$375.00
Seeding (Turf-Type Tall Fescue Blend)	200	Lbs.	$ 12.00	$2,400.00
Pavement Marking	1	L.S.	$ 2,000.00	$2,000.00
Pavement Marking Removal	1	L.S.	$ 500.00	$500.00
Permanent Signage	1	L.S.	$ 3,250.00	$3,250.00
Removal of Existing Signs and Post	1	L.S.	$ 750.00	$750.00
Flagger (Set Price)	0	Hr.	$ 30.00	$0.00
Traffic Control	1	L.S.	$ 7,500.00	$7,500.00
BASE BID SUBTOTAL				$233,995.00
15% CONTINGENCY				$35,099.25
12% SURVEY, ENGINEERING & DESIGN				$0.00
15% CONST. ENGINNERING, TESTING & ADMIN.				$0.00
BASE BID TOTAL				**$269,094.25**

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Village Elementary School

By: J. Proehl **Date:** 04/27/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ -	$0.00
Mobilization (DBE)	1	L.S.	$ -	$0.00
Contractor Construction Staking	1	L.S.	$ 500.00	$500.00
Removal of Existing Structures	1	L.S.	$ 500.00	$500.00
Foundation Stabilization	0	C.Y.	$ 40.00	$0.00
Common Excavation	20	C.Y.	$ 65.00	$1,300.00
Compaction of Earthwork (Type B)(MR-90)	10	C.Y.	$ 20.00	$200.00
Water (Grading) (Set Price)	0	MGAL	$ 35.00	$0.00
Sidewalk Construction (4") (AE)	50	S.Y.	$ 100.00	$5,000.00
Sidewalk Ramp	70	S.Y.	$ 250.00	$17,500.00
Curb & Gutter, Combined (AE)	180	L.F.	$ 75.00	$13,500.00
Concrete Pavement (6" Uniform) (AE)	12	S.Y.	$ 150.00	$1,800.00
Entrance Pipe (8") (PVC)	0	L.F.	$ 60.00	$0.00
Entrance Pipe (12") (HDPE)	0	L.F.	$ 85.00	$0.00
End Section (12") (HDPE) (Flared)	0	Ea.	$ 650.00	$0.00
Storm Sewer (24" RCP)	0	L.F.	$ 180.00	$0.00
End Section (24") (RC) (Flared)	0	Ea.	$ 2,000.00	$0.00
Aggregate Ditch Lining (D50)	0	Tons	$ 155.00	$0.00
Temporary Fertilizer (15-30-15)	20	Lbs.	$ 3.00	$60.00
Temporary Seed (Canada Wildrye)	10	Lbs.	$ 10.00	$100.00
Temporary Seed (Grain Oats)	20	Lbs.	$ 5.00	$100.00
Temporary Seed (Sterile Wheatgrass)	20	Lbs.	$ 9.00	$180.00
Soil Erosion Mix	5	Lbs.	$ 65.00	$325.00
Erosion Control (Class I, Type C)	20	S.Y.	$ 6.00	$120.00
Sediment Removal (Set Price)	0	C.Y.	$ 50.00	$0.00
Temporary Berm (Set Price)	0	L.F.	$ 2.00	$0.00
Silt Fence	50	L.F.	$ 5.00	$250.00
Filter Sock (8")	10	L.F.	$ 20.00	$200.00
SWPPP Design	0	L.S.	$ 3,500.00	$0.00
SWPPP Inspection	0	Ea.	$ 225.00	$0.00
Water Polution Control Manager	0	Ea.	$ 225.00	$0.00
Mulch Tack Slurry	100	Lbs.	$ 1.00	$100.00
Mulching	1	Ton	$ 450.00	$450.00
Water (Erosion Control) (Set Price)	0	MGAL	$ 35.00	$0.00
Fertilizer (15-30-15)	25	Lbs.	$ 5.00	$125.00
Seeding (Turf-Type Tall Fescue Blend)	50	Lbs.	$ 12.00	$600.00
Pavement Marking	1	L.S.	$ 3,800.00	$3,800.00
Pavement Marking Removal	1	L.S.	$ 750.00	$750.00
Permanent Signage	1	L.S.	$ 4,000.00	$4,000.00
Removal of Existing Signs and Post	1	L.S.	$ 750.00	$750.00
RRFB Pedestrian Signal	1	L.S.	$ 15,000.00	$15,000.00
Flagger (Set Price)	0	Hr.	$ 30.00	$0.00
Traffic Control	1	L.S.	$ 4,000.00	$4,000.00
BASE BID SUBTOTAL				$71,210.00
15% CONTINGENCY				$10,681.50
12% SURVEY, ENGINEERING & DESIGN				$0.00
15% CONST. ENGINNERING, TESTING & ADMIN.				$0.00
BASE BID TOTAL				**$81,891.50**

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Timmerman Elementary School

By: J. Proehl **Date:** 04/27/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ -	$0.00
Mobilization (DBE)	1	L.S.	$ -	$0.00
Contractor Construction Staking	1	L.S.	$ 1,000.00	$1,000.00
Removal of Existing Structures	1	L.S.	$ 1,000.00	$1,000.00
Foundation Stabilization	0	C.Y.	$ 40.00	$0.00
Common Excavation	100	C.Y.	$ 65.00	$6,500.00
Compaction of Earthwork (Type B)(MR-90)	50	C.Y.	$ 20.00	$1,000.00
Water (Grading) (Set Price)	0	MGAL	$ 35.00	$0.00
Sidewalk Construction (4") (AE)	780	S.Y.	$ 100.00	$78,000.00
Sidewalk Ramp	30	S.Y.	$ 250.00	$7,500.00
Curb & Gutter, Combined (AE)	100	L.F.	$ 75.00	$7,500.00
Concrete Pavement (6" Uniform) (AE)	90	S.Y.	$ 150.00	$13,500.00
Entrance Pipe (8") (PVC)	0	L.F.	$ 60.00	$0.00
Entrance Pipe (12") (HDPE)	0	L.F.	$ 85.00	$0.00
End Section (12") (HDPE) (Flared)	0	Ea.	$ 650.00	$0.00
Storm Sewer (24" RCP)	0	L.F.	$ 180.00	$0.00
End Section (24") (RC) (Flared)	0	Ea.	$ 2,000.00	$0.00
Aggregate Ditch Lining (D50)	0	Tons	$ 155.00	$0.00
Temporary Fertilizer (15-30-15)	50	Lbs.	$ 3.00	$150.00
Temporary Seed (Canada Wildrye)	25	Lbs.	$ 10.00	$250.00
Temporary Seed (Grain Oats)	50	Lbs.	$ 5.00	$250.00
Temporary Seed (Sterile Wheatgrass)	50	Lbs.	$ 9.00	$450.00
Soil Erosion Mix	5	Lbs.	$ 65.00	$325.00
Erosion Control (Class I, Type C)	60	S.Y.	$ 6.00	$360.00
Sediment Removal (Set Price)	0	C.Y.	$ 50.00	$0.00
Temporary Berm (Set Price)	0	L.F.	$ 2.00	$0.00
Silt Fence	100	L.F.	$ 5.00	$500.00
Filter Sock (8")	20	L.F.	$ 20.00	$400.00
SWPPP Design	0	L.S.	$ 3,500.00	$0.00
SWPPP Inspection	0	Ea.	$ 225.00	$0.00
Water Polution Control Manager	0	Ea.	$ 225.00	$0.00
Mulch Tack Slurry	250	Lbs.	$ 1.00	$250.00
Mulching	1	Ton	$ 450.00	$450.00
Water (Erosion Control) (Set Price)	0	MGAL	$ 35.00	$0.00
Fertilizer (15-30-15)	25	Lbs.	$ 5.00	$125.00
Seeding (Turf-Type Tall Fescue Blend)	50	Lbs.	$ 12.00	$600.00
Pavement Marking	1	L.S.	$ 2,000.00	$2,000.00
Pavement Marking Removal	1	L.S.	$ 500.00	$500.00
Permanent Signage	1	L.S.	$ 3,500.00	$3,500.00
Removal of Existing Signs and Post	1	L.S.	$ 500.00	$500.00
Flagger (Set Price)	0	Hr.	$ 30.00	$0.00
Traffic Control	1	L.S.	$ 6,000.00	$6,000.00
BASE BID SUBTOTAL				$132,610.00
15% CONTINGENCY				$19,891.50
12% SURVEY, ENGINEERING & DESIGN				$0.00
15% CONST. ENGINNERING, TESTING & ADMIN.				$0.00
BASE BID TOTAL				**$152,501.50**

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Riverside Elementary School

By: J. Proehl **Date:** 04/27/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ -	$0.00
Mobilization (DBE)	1	L.S.	$ -	$0.00
Contractor Construction Staking	1	L.S.	$ 1,000.00	$1,000.00
Removal of Existing Structures	1	L.S.	$ 1,000.00	$1,000.00
Foundation Stabilization	0	C.Y.	$ 40.00	$0.00
Common Excavation	80	C.Y.	$ 65.00	$5,200.00
Compaction of Earthwork (Type B)(MR-90)	40	C.Y.	$ 20.00	$800.00
Water (Grading) (Set Price)	0	MGAL	$ 35.00	$0.00
Sidewalk Construction (4") (AE)	700	S.Y.	$ 100.00	$70,000.00
Sidewalk Ramp	35	S.Y.	$ 250.00	$8,750.00
Curb & Gutter, Combined (AE)	100	L.F.	$ 75.00	$7,500.00
Concrete Pavement (6" Uniform) (AE)	50	S.Y.	$ 150.00	$7,500.00
Entrance Pipe (8") (PVC)	8	L.F.	$ 60.00	$480.00
Entrance Pipe (12") (HDPE)	20	L.F.	$ 85.00	$1,700.00
End Section (12") (HDPE) (Flared)	2	Ea.	$ 500.00	$1,000.00
Storm Sewer (24" RCP)	0	L.F.	$ 180.00	$0.00
End Section (24") (RC) (Flared)	0	Ea.	$ 2,000.00	$0.00
Aggregate Ditch Lining (D50)	0	Tons	$ 155.00	$0.00
Temporary Fertilizer (15-30-15)	50	Lbs.	$ 3.00	$150.00
Temporary Seed (Canada Wildrye)	25	Lbs.	$ 10.00	$250.00
Temporary Seed (Grain Oats)	50	Lbs.	$ 5.00	$250.00
Temporary Seed (Sterile Wheatgrass)	50	Lbs.	$ 9.00	$450.00
Soil Erosion Mix	5	Lbs.	$ 65.00	$325.00
Erosion Control (Class I, Type C)	60	S.Y.	$ 6.00	$360.00
Sediment Removal (Set Price)	0	C.Y.	$ 50.00	$0.00
Temporary Berm (Set Price)	0	L.F.	$ 2.00	$0.00
Silt Fence	100	L.F.	$ 5.00	$500.00
Filter Sock (8")	20	L.F.	$ 20.00	$400.00
SWPPP Design	0	L.S.	$ 3,500.00	$0.00
SWPPP Inspection	0	Ea.	$ 225.00	$0.00
Water Polution Control Manager	0	Ea.	$ 225.00	$0.00
Mulch Tack Slurry	250	Lbs.	$ 1.00	$250.00
Mulching	1	Ton	$ 450.00	$450.00
Water (Erosion Control) (Set Price)	0	MGAL	$ 35.00	$0.00
Fertilizer (15-30-15)	25	Lbs.	$ 5.00	$125.00
Seeding (Turf-Type Tall Fescue Blend)	50	Lbs.	$ 12.00	$600.00
Pavement Marking	1	L.S.	$ 2,000.00	$2,000.00
Pavement Marking Removal	1	L.S.	$ 500.00	$500.00
Permanent Signage	1	L.S.	$ 3,250.00	$3,250.00
Removal of Existing Signs and Post	1	L.S.	$ 750.00	$750.00
Flagger (Set Price)	0	Hr.	$ 30.00	$0.00
Traffic Control	1	L.S.	$ 5,000.00	$5,000.00

BASE BID SUBTOTAL	$120,540.00
15% CONTINGENCY	$18,081.00
12% SURVEY, ENGINEERING & DESIGN	$0.00
15% CONST. ENGINNERING, TESTING & ADMIN.	$0.00
BASE BID TOTAL	**$138,621.00**

OPINION OF PROBABLE COST

Name of Project: 2026 SRTS Improvements project

Grand Total

By: J. Proehl **Date:** 04/29/2026

KDOT Project No. 56 TE-XXXX-01

Federal Project No. TA-TXXX(601)

(Concept) T.A. application

ITEM	QUANT.	UNIT	UNIT PRICE	AMOUNT
BASE BID				
Mobilization	1	L.S.	$ 90,000.00	$90,000.00
Mobilization (DBE)	1	L.S.	$ 5,000.00	$5,000.00
Contractor Construction Staking	1	L.S.	$ 6,500.00	$6,500.00
Clearing, Grubbing & Removal of Existing Structures	1	L.S.	$ 4,500.00	$4,500.00
Foundation Stabilization	1	C.Y.	$ 40.00	$40.00
Common Excavation	750	C.Y.	$ 65.00	$48,750.00
Compaction of Earthwork (Type B)(MR-90)	375	C.Y.	$ 20.00	$7,500.00
Water (Grading) (Set Price)	1	MGAL	$ 35.00	$35.00
Sidewalk Construction (4") (AE)	4075	S.Y.	$ 100.00	$407,500.00
Sidewalk Ramp	200	S.Y.	$ 250.00	$50,000.00
Curb & Gutter, Combined (AE)	580	L.F.	$ 75.00	$43,500.00
Concrete Pavement (6" Uniform) (AE)	462	S.Y.	$ 150.00	$69,300.00
Entrance Pipe (8") (PVC)	16	L.F.	$ 60.00	$960.00
Entrance Pipe (12") (HDPE)	52	L.F.	$ 85.00	$4,420.00
End Section (12") (HDPE) (Flared)	4	Ea.	$ 500.00	$2,000.00
Storm Sewer (24" RCP)	12	L.F.	$ 180.00	$2,160.00
End Section (24") (RC) (Flared)	1	Ea.	$ 1,200.00	$1,200.00
Aggregate Ditch Lining (D50)	10	Tons	$ 155.00	$1,550.00
Temporary Fertilizer (15-30-15)	420	Lbs.	$ 3.00	$1,260.00
Temporary Seed (Canada Wildrye)	220	Lbs.	$ 10.00	$2,200.00
Temporary Seed (Grain Oats)	420	Lbs.	$ 5.00	$2,100.00
Temporary Seed (Sterile Wheatgrass)	420	Lbs.	$ 9.00	$3,780.00
Soil Erosion Mix	45	Lbs.	$ 65.00	$2,925.00
Erosion Control (Class I, Type C)	340	S.Y.	$ 6.00	$2,040.00
Sediment Removal (Set Price)	1	C.Y.	$ 50.00	$50.00
Temporary Berm (Set Price)	1	L.F.	$ 2.00	$2.00
Silt Fence	1050	L.F.	$ 5.00	$5,250.00
Filter Sock (8")	170	L.F.	$ 20.00	$3,400.00
SWPPP Design	1	L.S.	$ 3,500.00	$3,500.00
SWPPP Inspection	24	Ea.	$ 225.00	$5,400.00
Water Polution Control Manager	24	Ea.	$ 225.00	$5,400.00
Mulch Tack Slurry	1400	Lbs.	$ 1.00	$1,400.00
Mulching	10	Ton	$ 450.00	$4,500.00
Water (Erosion Control) (Set Price)	1	MGAL	$ 35.00	$35.00
Fertilizer (15-30-15)	225	Lbs.	$ 5.00	$1,125.00
Seeding (Turf-Type Tall Fescue Blend)	300	Lbs.	$ 12.00	$3,600.00
Pavement Marking	1	L.S.	$ 11,800.00	$11,800.00
Pavement Marking Removal	1	L.S.	$ 2,750.00	$2,750.00
Permanent Signage	1	L.S.	$ 14,000.00	$14,000.00
Removal of Existing Signs and Post	1	L.S.	$ 3,500.00	$3,500.00
RRFB Pedestrian Signal	1	L.S.	$ 15,000.00	$15,000.00
Flagger (Set Price)	1	Hr.	$ 30.00	$30.00
Traffic Control	1	L.S.	$ 30,000.00	$30,000.00
BASE BID SUBTOTAL				$869,962.00
15% CONTINGENCY				$130,494.30
12%+ SURVEY, ENGINEERING & DESIGN				$109,395.44
15%+ CONST. ENGINNERING, TESTING & ADMIN.				$140,494.30
BASE BID TOTAL				**$1,250,346.04**

SCALE: 1" = N.T.S.

2026 SRTS IMPROVEMENTS PROJECT
EMPORIA HIGH SCHOOL

CITY OF EMPORIA, KANSAS
LYON COUNTY

Emporia Kansas Engineering Department

SCALE: 1" = N.T.S.

2026 SRTS IMPROVEMENTS PROJECT
EMPORIA MIDDLE SCHOOL

CITY OF EMPORIA, KANSAS
LYON COUNTY

Emporia Kansas Engineering Department

SCALE:
1" = N.T.S.

2026 SRTS IMPROVEMENTS PROJECT
VILLAGE ELEMENTARY SCHOOL

CITY OF EMPORIA, KANSAS
LYON COUNTY

Emporia Kansas Engineering Department

18th Avenue

PEDESTRIAN CROSSING
IMPROVEMENTS (Signs
& Pavement markings)

PEDESTRIAN CROSSING
IMPROVEMENTS (ADA
Ramps, Signage &
Pavement markings)

PEDESTRIAN CROSSING
IMPROVEMENTS (Signs
& Pavement markings)

N

Wheeler St.

Luther St.

Thompson St.

Prairie Street

VILLAGE ELEMENTARY SCHOOL

PEDESTRIAN CROSSING
IMPROVEMENTS (ADA
Ramps, Signage &
Pavement markings)

PEDESTRIAN CROSSING
IMPROVEMENTS (ADA
Ramps, Signage &
Pavement markings)

PEDESTRIAN CROSSING
IMPROVEMENTS (Signs
& Pavement markings)

15th Avenue

Frontier Way

Trailridge Rd.

Patrick St.

Sean St.

TIMMERMAN ELEMENTARY SCHOOL

S. Parkway Ct.

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

BEGIN Sidewalk Improvements

Westridge Ct.

Timmerman Dr.

Timmerman Ct.

Proposed concrete sidewalk (5')

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

Proposed concrete sidewalk (5')

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

29th Ter.

Proposed concrete sidewalk (5')

Westlake Dr.

30th Avenue

END Sidewalk Improvements

N

SCALE: 1" = N.T.S.

2026 SRTS IMPROVEMENTS PROJECT
TIMMERMAN ELEMENTARY SCHOOL

CITY OF EMPORIA, KANSAS
LYON COUNTY

Emporia Kansas Engineering Department

SCALE:
1" = N.T.S.

CITY OF EMPORIA, KANSAS
LYON COUNTY

2026 SRTS IMPROVEMENTS PROJECT
RIVERSIDE ELEMENTARY SCHOOL

South Avenue

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

Proposed concrete sidewalk (5')

BEGIN Sidewalk Improvements

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

END Sidewalk Improvements

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

PEDESTRIAN CROSSING IMPROVEMENTS (Signs & Pavement markings)

Copley Ave.

Copley Ave.

S. Lawrence St.

S. Walnut St.

S. Washington St.

East St.

END Sidewalk Improvements

Proposed concrete sidewalk (5')

END Sidewalk Improvements

Randolph Ave.

Proposed concrete sidewalk (5')

Rindom Rd.

Randolph Ave.

BEGIN Sidewalk Improvements

BEGIN Sidewalk Improvements

EARLY CHILDHOOD DEVELOPMENT CENTER

RIVERSIDE ELEMENTARY SCHOOL

Emporia Kansas Engineering Department

Commission Action Report

Award 2026 Pavement Preservation Project

Title: Awarding 2026 Pavement Preservation (Various Streets), Project No. PV2602

Agenda Date: May 6, 2026

Presented By: James Ubert, City Engineer

Background:
The 2026 Pavement Preservation (Various Streets) Project will consist of chip seal and fog seal on the following streets:
Base Bid:
Aspen Drive (Cul de Sac to S. Congress Street)
Copley Avenue (S. Exchange Street to S. Commercial Street, S. Congress Street to S. Neosho Street, and S. West Street to S. Walnut Street)
Kansas Avenue (S. Mechanic Street to S. Commercial Street)
Market Street (South Avenue to 2nd Avenue)
Randolph Avenue (S. Mechanic Street to S. Commercial Street)
Rindom Road (S. Walnut Street to S. Lawrence Street)
South Congress Street (Logan Avenue to Kansas Avenue)
South Lawrence Street (Rindom Road to Copley Avenue and Copley Avenue to South Avenue)
South Pine Street (Dead End to South Avenue)
Kansas Avenue (S. Union Street to S. Mechanic Street)
South Walnut Street (Rindom Road to South Avenue)

Add Alternate No. 1:
Cypress Drive (Merchant Street to Cul de Sac)
South Merchant Street (Cypress Drive to Kansas Avenue)

Add Alternate No. 2:
Market Street (Railroad Tracks to 5th Avenue)

Add Alternate No. 3:
Emporia Recreation center Parking Lot (313 W. 4th Avenue)

Discussion:
At 2:00 pm on Tuesday, April 28th, 2026, the City Engineer's Office publicly opened bids on the 2026 Pavement Preservation (Various Streets) Project No. PV2602. The Engineering Office received a total of four (4) bids for this project. The two (2) bids received and Engineer's Estimate are as follows:

Bidder Name	Base Bid	Add Alternate No. 1	Add Alternate No. 2	Add Alternate No. 3
Engineer's Estimate	$190,398.25	$8,295.00	$14,799.75	$8,868.25
APAC-Kansas Inc, Shears Division	$141,250.65	$10,222.60	$13,531.20	$5,787.70
Vance Brothers LLC	$164,315.80	$8,563.60	$15,278.98	$7,934.75

Financial considerations:
This project will be funded by the City's Multi Year Fund and the City's portion of County wide one cent sales tax.

Recommended action:
City staff recommends awarding this project to APAC-Kansas, Inc., Shears Division for the base bid and all three (3) add alternates in the amount of $,170,792.15.

Attachments:
Bid tabulation is attached.

CITY OF EMPORIA, KS

BID TABULATION
FOR 2026 PAVEMENT PRESERVATION PROJECT NO. PV2602 (VARIOUS LOCATIONS AROUND CITY)

Location: City of Emporia
Date: 2:00 pm, April 28, 2026

BASE BID:			APAC-Kansas, Inc., Shears Division		Vance Brothers, LLC		CITY ENGINEER'S ESTIMATE	
Quantity	**Units**	**Description**	**Unit**	**Total**	**Unit**	**Total**	**Unit**	**Total**
2,282	LBS.	Crack Seal	$3.53	$8,055.46	$4.25	$9,698.50	$4.75	$10,839.50
27,535	S.Y.	Chip Seal	$3.71	$102,154.85	$3.46	$95,271.10	$4.00	$110,140.00
27,535	S.Y.	Fog Seal	$0.56	$15,419.60	$1.32	$36,346.20	$1.25	$34,418.75
1	L.S.	Mobilization	$8,295.25	$8,295.25	$18,000.00	$18,000.00	$25,000.00	$25,000.00
1	L.S.	Traffic Control	$7,325.49	$7,325.49	$5,000.00	$5,000.00	$10,000.00	$10,000.00
		TOTAL AMOUNT OF BASE BID:		**$141,250.65**		**$164,315.80**		**$190,398.25**
ADD ALTERNATE NO. 1: **CYPRESS DRIVE & SOUTH MERCHANT STREET**								
Quantity	**Units**	**Description**	**Unit**	**Total**	**Unit**	**Total**	**Unit**	**Total**
1,580	S.Y.	Chip Seal	$5.61	$8,863.80	$4.10	$6,478.00	$4.00	$6,320.00
1,580	S.Y.	Fog Seal	$0.86	$1,358.80	$1.32	$2,085.60	$1.25	$1,975.00
		TOTAL AMOUNT OF ADD ALTERNATE NO. 1 BID:		**$10,222.60**		**$8,563.60**		**$8,295.00**
ADD ALTERNATE NO. 2: **MARKET STREET (RAILROAD TRACKS TO 5TH AVENUE)**								
Quantity	**Units**	**Description**	**Unit**	**Total**	**Unit**	**Total**	**Unit**	**Total**
2,819	S.Y.	Chip Seal	$4.08	$11,501.52	$4.10	$11,557.90	$4.00	$11,276.00
2,819	S.Y.	Fog Seal	$0.72	$2,029.68	$1.32	$3,721.08	$1.25	$3,523.75
		TOTAL AMOUNT OF ADD ALTERNATE NO. 2 BID:		**$13,531.20**		**$15,278.98**		**$14,799.75**
ADD ALTERNATE NO. 3: **EMPORIA RECREATION CENTER PARKING LOT**								
Quantity	**Units**	**Description**	**Unit**	**Total**	**Unit**	**Total**	**Unit**	**Total**
1,867	LBS.	Crack Seal	$3.10	$5,787.70	$4.25	$7,934.75	$4.75	$8,868.25
		TOTAL AMOUNT OF ADD ALTERNATE NO. 3 BID:		**$5,787.70**		**$7,934.75**		**$8,868.25**
		TOTAL AMOUNT OF BASE BID + ADD ALTERNATE NO. 1 BID:		**$151,473.25**		**$172,879.40**		**$198,693.25**
		TOTAL AMOUNT OF BASE BID + ADD ALTERNATE NO. 2 BID:		**$154,781.85**		**$179,594.78**		**$205,198.00**
		TOTAL AMOUNT OF BASE BID + ADD ALTERNATE NO. 3 BID:		**$147,038.35**		**$172,250.55**		**$199,266.50**
		TOTAL AMOUNT OF BASE BID + ADD ALTERNATES NO. 1, 2 & 3 BID:		**$170,792.15**		**$196,093.13**		**$222,361.25**

STATE	PROJECT NO.	FISCAL YEAR	SHEET NO.	TOTAL SHEETS
KANSAS	PV2602	2026	1	7

STATE OF KANSAS

2026 PAVEMENT PRESERVATION PROJECT NO. PV2602 (VARIOUS LOCATIONS)

CITY OF EMPORIA, KANSAS
LYON COUNTY

CRACK SEAL
CHIP SEAL
FOG SEAL
TRAFFIC CONTROL

INDEX OF SHEETS

1. Title Sheet
2. Plan Sheet Emporia Recreation Center (Add Alt. #3)
3–7. Traffic Control Details

BASE BID STREET LOCATION AND AREA

LOCATION	AREA
ASPEN DRIVE (Cul de Sac to S. Congress Street)	1488 SY
COPLEY AVENUE (S. Exchange Street to S. Mechanic Street)	2846 SY
COPLEY AVENUE (S. Mechanic Street to S. Commercial Street)	881 SY
COPLEY AVENUE (S. Congress Street to S. Neosho Street)	2080 SY
COPLEY AVENUE (S. West Street to S. Walnut Street)	1661 SY
KANSAS AVENUE (S. Mechanic Street to S. Commercial Street)	953 SY
MARKET STREET (South Avenue to 2nd Avenue)	2109 SY
RANDOLPH AVENUE (S. Mechanic Street to S. Commercial Street)	896 SY
RINDOM ROAD (S. Walnut Street to S. Lawrence Street)	881 SY
SOUTH CONGRESS STREET (Logan Avenue to Kansas Avenue)	4350 SY
SOUTH LAWRENCE STREET (Rindom Road to Copley Avenue)	1360 SY
SOUTH PINE STREET (Dead End to South Avenue)	3467 SY

LOCATION (INCLUDES CRACK SEALING)	AREA
KANSAS AVENUE (S. Union Street to S. Market Street)	838 SY
KANSAS AVENUE (S. Market Street to S. Mechanic Street)	910 SY
SOUTH LAWRENCE STREET (Copley Avenue to South Avenue)	749 SY
SOUTH WALNUT STREET (Rindom Road to South Avenue)	2066 SY

ADD ALTERNATES

LOCATION	AREA
CYPRESS DRIVE (Merchant Street to Cul de Sac) (Add Alt. #1)	742 SY
SOUTH MERCHANT STREET (Cypress Drive to Kansas Avenue) (Add Alt. #1)	838 SY
MARKET STREET (RR Tracks to 5th Avenue) (Add Alt. #2)	2819 SY

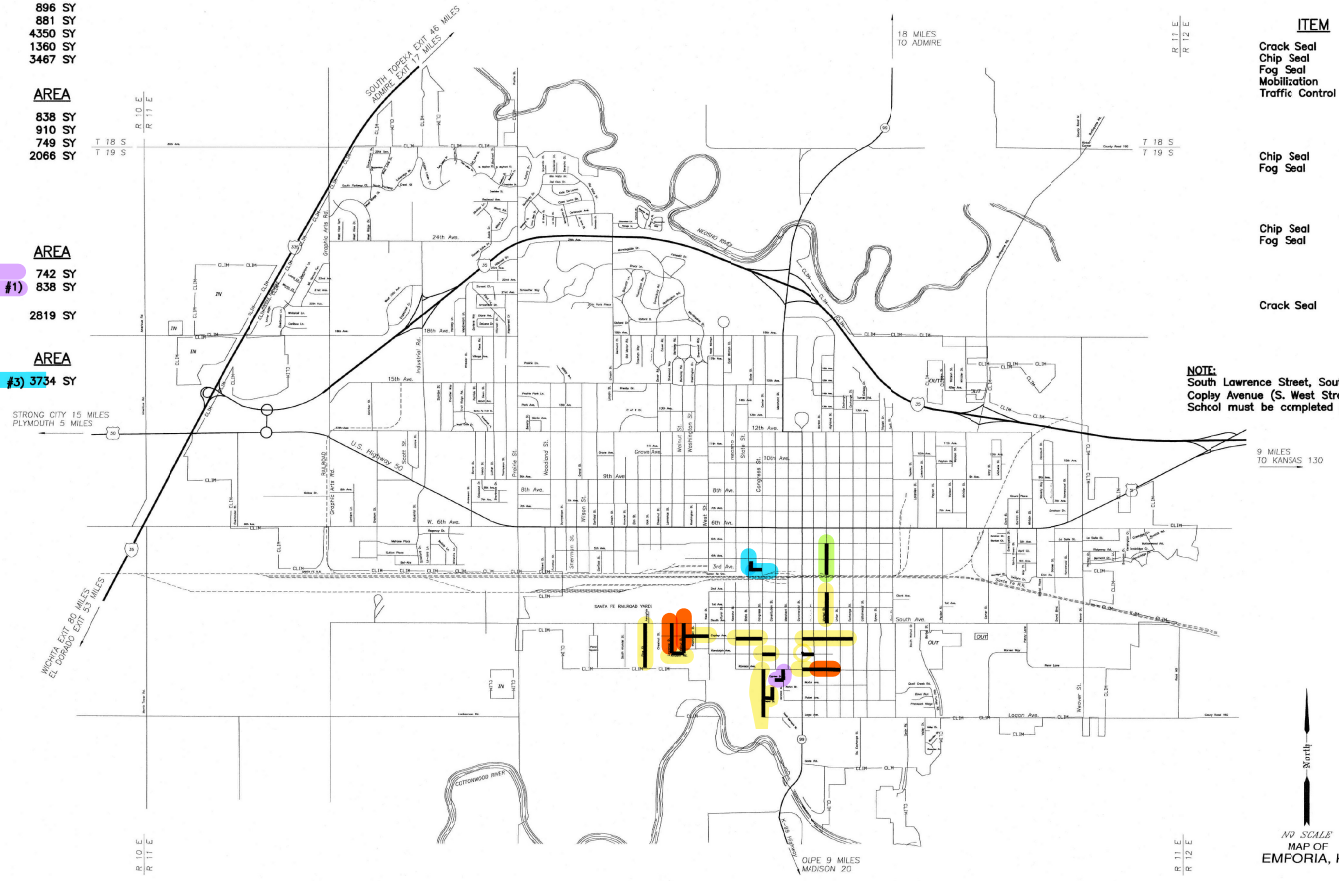
LOCATION (CRACK SEALING ONLY)	AREA
Emporia Recreation Center Parking Lot (313 W. 4th Avenue) (Add Alt. #3)	3734 SY

DESIGN DESIGNATION
AADT (VARIES)

POSTED SPEED LIMIT VARIES THROUGHOUT PROJECT

CONVENTIONAL SIGNS

- CORPORATE CITY LIMITS
- KTA TOLL HIGHWAY
- INTERSTATE DIVIDED HIGHWAY
- STATE HIGHWAY
- STREET OR PUBLIC ROAD
- RAILROAD
- PUBLIC WORKS BUILDING
- INTERSTATE NUMBERED ROUTE (35)
- U.S. NUMBERED ROUTE (283)
- STATE NUMBERED ROUTE (99)



SUMMARY OF QUANTITIES

BASE BID

ITEM	AMOUNT	UNITS
Crack Seal	2,282	LBS
Chip Seal	27,535	SY
Fog Seal	27,535	SY
Mobilization	1	LS
Traffic Control	1	LS

ADD ALTERNATE #1

Chip Seal	1,580	SY
Fog Seal	1,580	SY

ADD ALTERNATE #2

Chip Seal	2,819	SY
Fog Seal	2,819	SY

ADD ALTERNATE #3

Crack Seal	1,867	LBS

NOTE:
South Lawrence Street, South Wanut Street, Rindom Road, and Coplay Avenue (S. West Street to S. Walnut Street) near Riverside School must be completed prior to August 14, 2026.

FINAL PLANS
FOR CONSTRUCTION
DATE: 04-03-2026

PLANS PREPARED AND SUBMITTED BY:

Emporia Kansas Engineering Department

APPROVED – DATE

CITY ENGINEER
CITY OF EMPORIA

Title:	Ordinance No. 26-10 Rezoning Property Located at 615 Overlander Road from Lyon County Light Industrial to City of Emporia Light Industrial (LI)
Agenda Date:	May 6, 2026
Presented By:	Justin Givens, Interim Director, Building & Neighborhood Development

Background:
The owner of property located at 615 Overlander Road has requested that the property be rezoned from Lyon County Light Industrial to City of Emporia Light Industrial (LI). The request comes as Flint Hills Technical College intends to use the property for CDL Training and Precision Agriculture classes.

The Planning Commission, at their April 14, 2026, meeting, conducted the required public hearing, and made a unanimous recommendation for approval to the City Commission.

Discussion:
The applicants have recently been annexed into the city, and prior to development, a rezoning to a City of Emporia Parcel Type is required. The Light Industrial Parcel Type is consistent with adjacent properties, and the proposed use (Technical College) is allowed via a Conditional Use Permit. The applicant has submitted that request as well. Flint Hills Technical College intends to use the property for newly started CDL Training and expand the Precision Agriculture program.

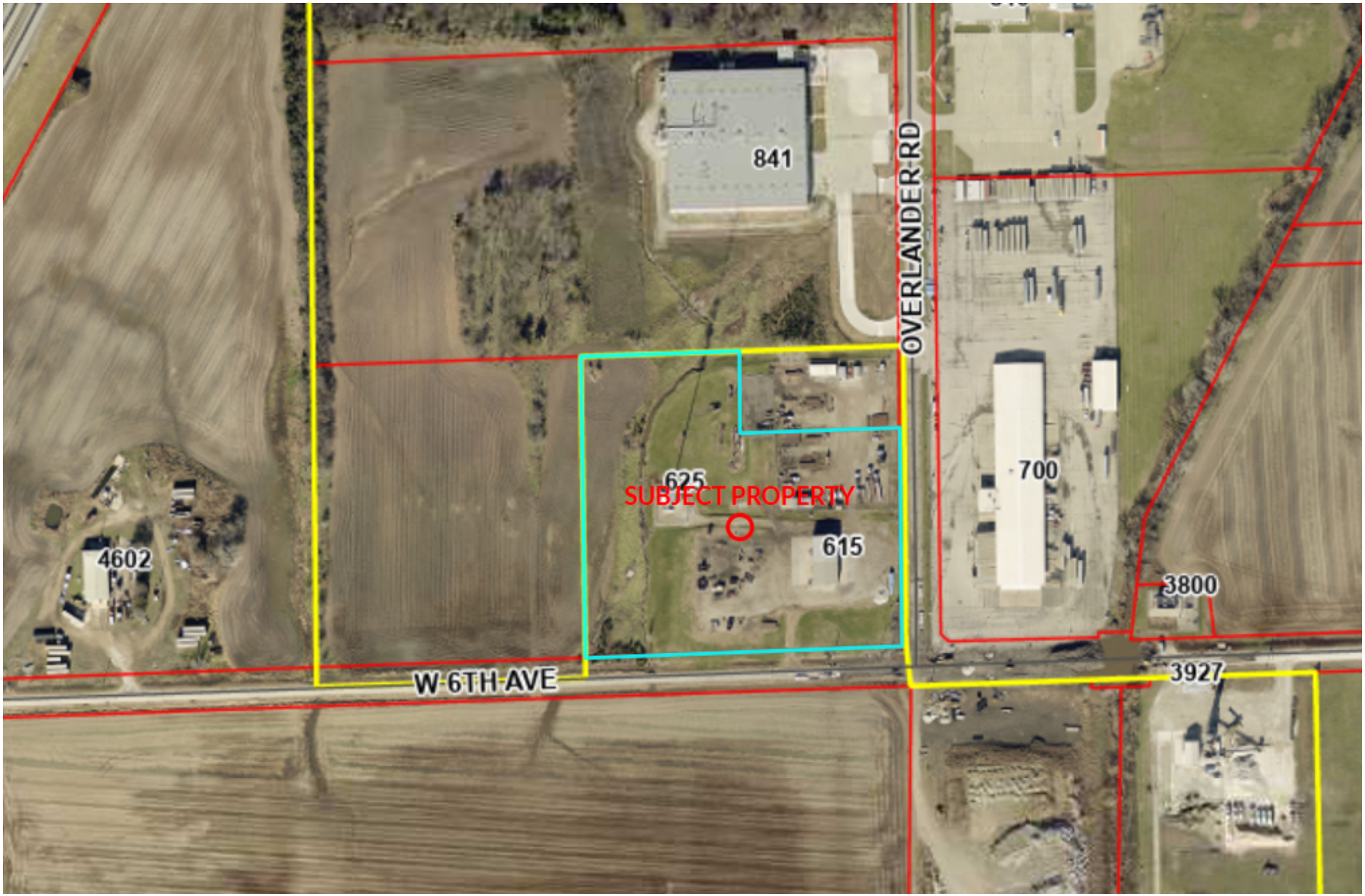
The Governing Body, when considering a recommendation from the Planning Commission on a Rezoning Application may; 1) Adopt the ordinance as presented or with conditions that the Governing Body sees fit; 2) Override the Planning Commission's recommendation by a 2/3 majority vote of the entire City Commission; 3) Table the request for further study; 4) Return the application to the Planning Commission, giving reasons for doing so.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Adopt Ordinance No. 26-10 Rezoning Property Located at 615 Overlander Road from Lyon County Light Industrial to City of Emporia Light Industrial (LI)

Attachments:
Rezoning Ordinance No. 26-10
Aerial Location Map
Area Zoning Map
Excerpt of Minutes from Planning Commission meeting including the Staff Report

615 OVERLANDER RD
Aerial Location Map



ORDINANCE NO. 26-10

AN ORDINANCE REZONING LAND IN THE CITY OF EMPORIA, KANSAS FROM LYON COUNTY LIGHT INDUSTRIAL PARCEL TYPE TO CITY OF EMPORIA LIGHT INDUSTRIAL (LI) PARCEL TYPE AND AMENDING THE OFFICIAL ZONING MAP TO CONFORM WITH SAID ZONING

BE IT ORDAINED by the Governing Body of the City of Emporia, Kansas:

Section 1. The following described property is hereby rezoned from Lyon County Light Industrial Parcel Type to that of City of Emporia Light Industrial (LI) Parcel Type to wit:

BEGINNING 30 FEET WEST OF THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SECTION SEVEN (7), TOWNSHIP NINETEEN (19) SOUTH, RANGE ELEVEN (11) EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, THENCE WEST 660 FEET; THENCE NORTH 660 FEET; THENCE EAST 660 FEET; THENCE SOUTH 660 FEET TO THE PLACE OF BEGINNING.
LESS THE FOLLOWING DESCRIBED TRACT:
A TRACT IN THE SOUTHWEST QUARTER OF SECTION 7, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, AS SURVEYED AND DESCRIBED BY AARON C. DAVIS, PS 1368, ON JULY 8, 2025, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 7;
THENCE N.00°41’24”W. (BASIS OF BEARINGS) ON THE EAST LINE OF SAID SE1/4 FOR 660.00 FEET; THENCE S87°53’50”W. FOR 30.00 FEET A POINT ON THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF LOT 1 IN OVERLANDER ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, AND THE POINT OF BEGINNING;
THENCE CONTINUING S87°53’50”W. ON THE SOUTH LINE OF SAID LOT 1 FOR 330.00 FEET; THENCE S.00°41’24”E. PARALLEL WITH SAID EAST LINE FOR 170.00 FEET; THENCE N.87°53’50”E. FOR 330 FEET TO THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD; THENCE N.00°41’24”W. ON SAID WEST RIGHT OF WAY LINE FOR 170.00 FEET TO THE POINT OF BEGINNING.

And generally located at 615 Overlander Road, Emporia, KS

Section 2. This ordinance shall become effective upon publication in the official city newspaper.

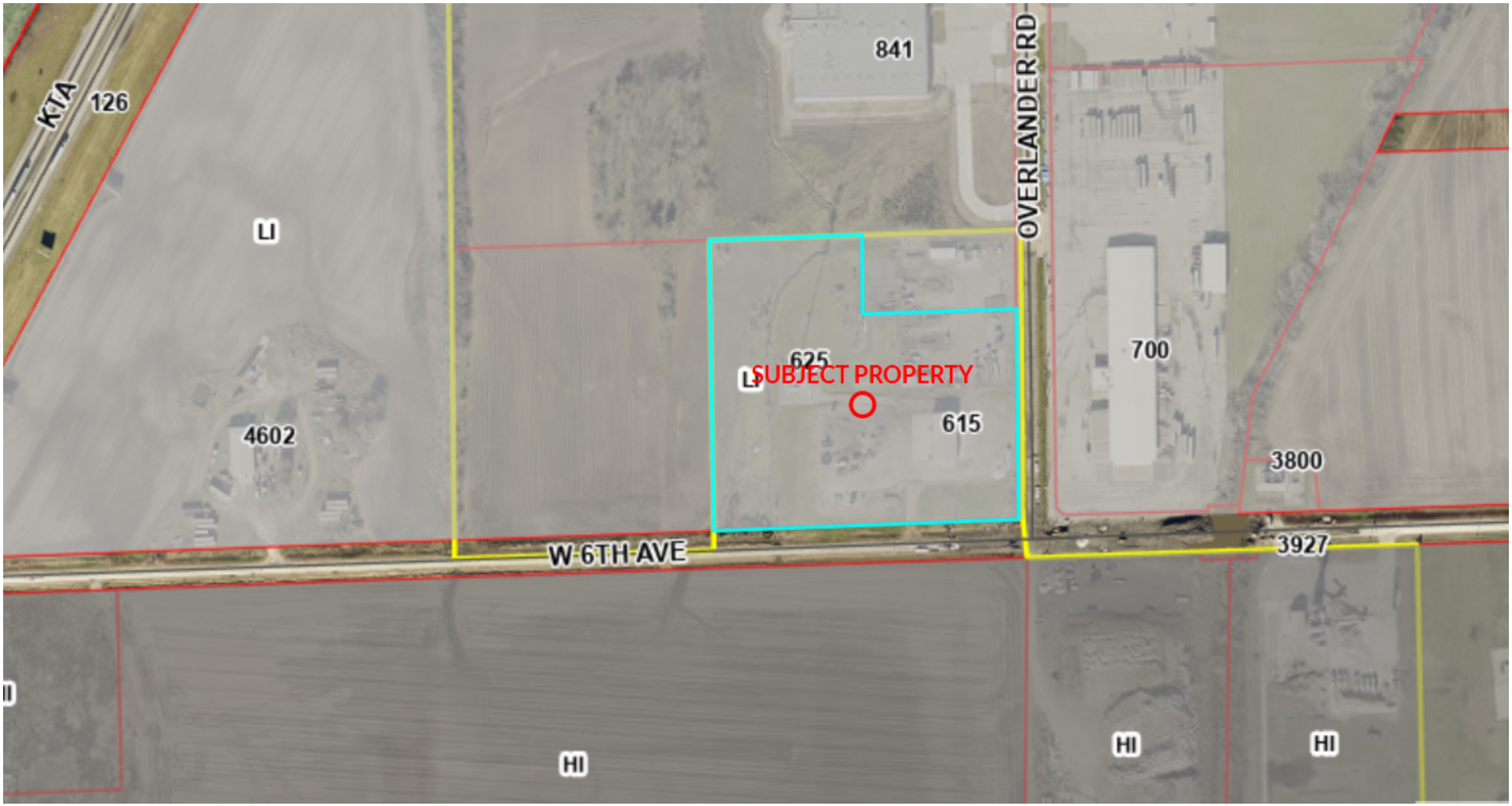
PASSED AND APPROVED this 6th day of May 2026.

_____
BECKY SMITH, Mayor

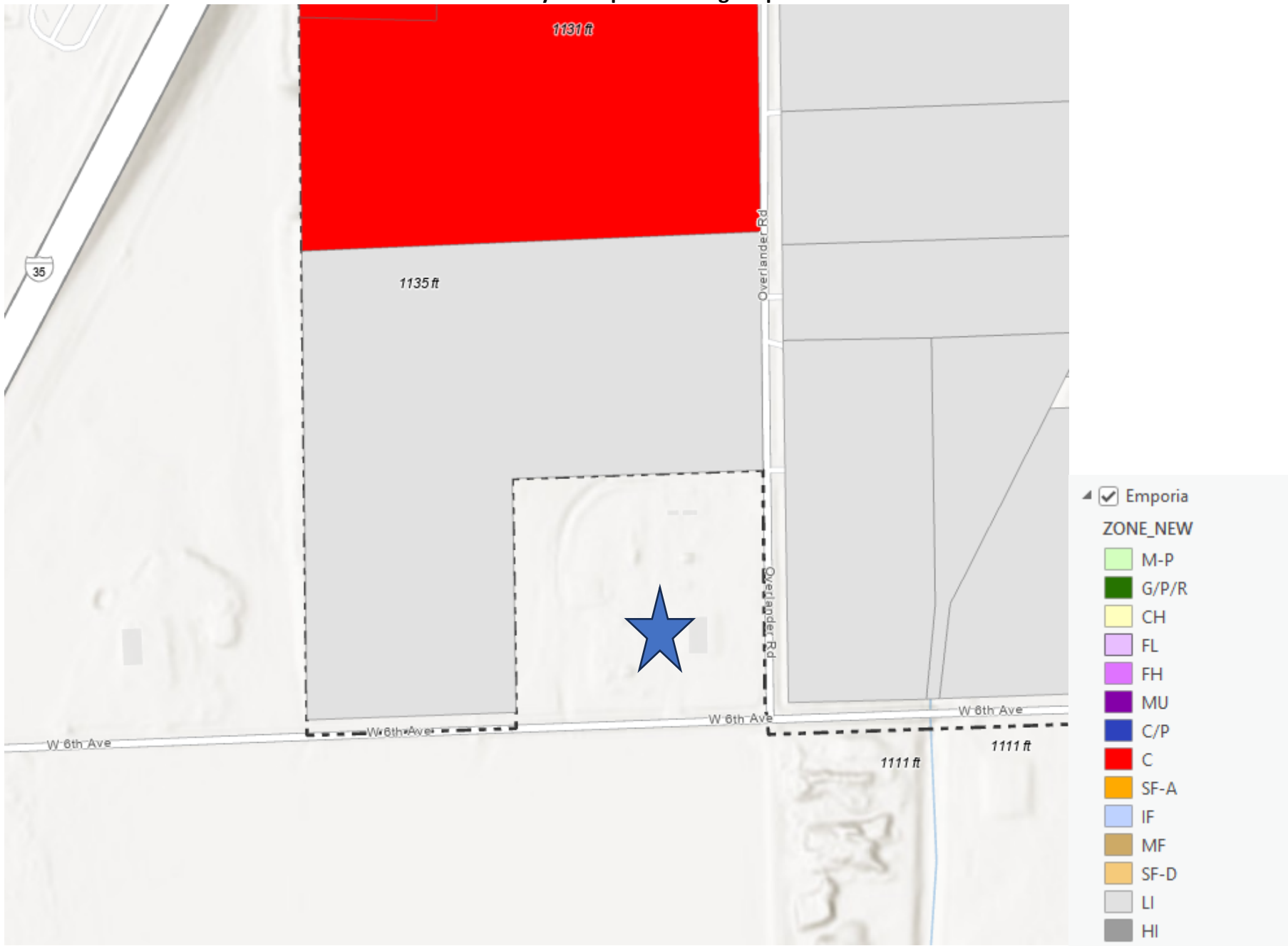
ATTEST:

_____
KERRY SULL, City Clerk

615 OVERLANDER RD
Lyon County Zoning Map



615 Overlander Rezoning & CUP
City of Emporia Zoning Map



EMPORIA-LYON COUNTY METROPOLITAN AREA
PLANNING COMMISSION
EXCERPT OF MINUTES OF APRIL 14, 2026
REGULAR MEETING

The Planning Commission met in a regular session on Tuesday, April 14, 2026, with Chair Kenton Thomas presiding. Commissioners Fowler, Reed, Gilligan, Larson, and Johnson were present. Commissioner Lingenfelter was absent.

City staff: Justin Givens, Interim Director, Building & Neighborhood Development, was present.

Thomas called the meeting to order.

2. Planning Commission: Consider PC 2026-03, a Request for Rezoning of Property Located at 615 Overlander Road from Lyon County Light Industrial to City of Emporia Light Industrial (LI).

Thomas asked if proper notice had been given. **Givens** confirmed that proper notice was provided.

Thomas asked if any Commissioners needed to recuse themselves or report any ex-parte communications. Commissioner Gilligan recused herself as the applicant is her employer. No other ex-parte communications or conflict of interests were reported.

Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2026-03

Applicants: Flint Hills Technical College

Owners: Flint Hills Technical College

Requested Action: Consider a request to rezone property from Lyon County Light Industrial Parcel Type to City of Emporia Light Industrial (LI) Parcel Type.

Purpose: The applicant has requested the zoning change to allow future development under the City of Emporia Zoning Regulations.

Address: 615 Overlander Rd.

Legal description: BEGINNING 30 FEET WEST OF THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SECTION SEVEN (7), TOWNSHIP NINETEEN (19) SOUTH, RANGE ELEVEN (11) EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, THENCE WEST 660 FEET;

THENCE NORTH 660 FEET; THENCE EAST 660 FEET; THENCE SOUTH 660 FEET TO THE PLACE OF BEGINNING.
LESS THE FOLLOWING DESCRIBED TRACT:
A TRACT IN THE SOUTHWEST QUARTER OF SECTION 7, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, AS SURVEYED AND DESCRIBED BY AARON C. DAVIS, PS 1368, ON JULY 8, 2025, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 7;
THENCE N.00°41'24"W. (BASIS OF BEARINGS) ON THE EAST LINE OF SAID SE1/4 FOR 660.00 FEET; THENCE S87°53'50"W. FOR 30.00 FEET A POINT ON THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF LOT 1 IN OVERLANDER ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, AND THE POINT OF BEGINNING;
THENCE CONTINUING S87°53'50"W. ON THE SOUTH LINE OF SAID LOT 1 FOR 330.00 FEET; THENCE S.00°41'24"E. PARALLEL WITH SAID EAST LINE FOR 170.00 FEET; THENCE N.87°53'50"E. FOR 330 FEET TO THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD; THENCE N.00°41'24"W. ON SAID WEST RIGHT OF WAY LINE FOR 170.00 FEET TO THE POINT OF BEGINNING.

Lot Size: 8.00 acres

Existing Zoning: Lyon County Light Industrial

Future Zoning in ELC Comp. Plan: Light Industrial

Surrounding Zoning:
North: City Light Industrial / Commercial
East: City Light Industrial
South: County Heavy Industrial
West: City & County Light Industrial

Surrounding Actual Uses:
North: Oil and Gas Drilling Operator
East: Bradford Seed and Feed / Truck & Trailer Storage
South: Vacant Farm Ground / Eagle Creek Cement Plant
West: Vacant Farm Ground / Cellular Communications Tower

Analysis: The applicant has requested that this property be rezoned to a city zoning designation to facilitate future development. They are also concurrently seeking a Conditional Use Permit under City of Emporia Zoning Regulations. The property, while annexed into the city, retains its Lyon County zoning designation until such time as it is rezoned.
The absence of extraterritorial zoning, has created additional steps such as rezoning from a county designation to a city designation. The rezoning to a city designation, allows the property owners to have a clearer understanding of allowed uses with the particular Parcel Type that is assigned and design parameters for future development.
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; **Removing the County designation and assigning a city zoning designation is consistent with the zoning regulations and required for properties to be developed within the City.**
2. The character and condition of the neighborhood and its effect on the proposed change; **Rezoning this property to a City Light Industrial Parcel Type would have no negative effect on the neighboring properties. Properties in the adjacent area are either zoned City of Emporia Light Industrial or Lyon County Light Industrial.**
3. The zoning and uses of properties nearby; **Transitioning from County to City Light Industrial would not restrict, and would be in conformance with neighboring properties. The majority of properties and uses within this area are zone Light Industrial and have uses which are allowed within Light Industrial Parcel Types.**
4. The suitability of the subject property for the uses to which it has been restricted; **The property is currently being used by an oil and gas operator. It has not been vacant.**
5. The extent to which removal of the restrictions will detrimentally affect nearby property; **Removing the County Parcel Type and reclassifying it as a City Commercial Parcel Type will have no detrimental impact on nearby properties. The property has been used as industrial in nature for some time, and is listed as such in the comprehensive plan.**
6. The length of time the subject property has remained vacant as zoned; **The property is within the natural growth area of the City and has been zoned and used as an industrial type property for some time. The change in zoning is from a County zoning designation to a City zoning designation and therefore the length of time the subject property has remained vacant should be of minimal influence in the decision making process.**
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; **This property is well suited for the agricultural technical programs that Flint Hills intends on using the property for. There would be no harm to the general public welfare or safety in granting the rezoning. All infrastructure is in place, and there is a current road improvement project occurring on Overlander that would help to accommodate any additional traffic that the new educational programs would bring.**
8. The recommendations of a permanent or professional planning staff; **Staff is supportive of the rezoning.**
9. The conformance of the requested change to Plan ELC; **Plan ELC's Regulating Plan identifies this tract of land as a Light Industrial Parcel Type, and the area is within the natural growth area of the city. Existing infrastructure is in place, as encouraged by Plan ELC. The subject property is within the natural growth area of the city.**
10. Such other factors as are deemed relevant by the Planning Commission or Governing Body.

Neighborhood Communications:

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 neigborhood

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

The Public Hearing was opened.

Dr. Caron Daugherty, President, Flint Hills Technical College, spoke on behalf of the project. **Dr. Daugherty** stated that FHTC has recently started a CDL training program and would be using the property to house and expand that program as well as the Precision Agriculture program currently provided at FHTC. She further stated that each program would help to provide training and education to the local workforce and saw the programs as a benefit to the community as a whole.

Commissioner Fowler asked about additional paving on the lot in the future. **Dr. Daugherty** stated that there would be millings brought in from the Overlander Road project and future development would include hard surfacing.

No Person Spoke Against the Rezoning.

The Public Hearing was closed.

After a brief discussion among the Planning Commissioners;

Commissioner Reed made a motion to recommend approval of the rezoning to the Governing Body based on a finding that the request is consistent with the Comprehensive Plan; the request conforms to the intent of the Zoning Regulations, and there would be no negative impact on the existing neighborhood. Commissioner Johnson seconded the motion. The motion carried 5-0 (Gilligan abstained).

Adjournment: With no further discussion, the meeting was adjourned.

Respectfully Submitted,

_____
Justin Givens, Secretary

Title:	Ordinance No. 26-11 for a Conditional Use Permit for a Technical College at 615 Overlander Road
Agenda Date:	May 6, 2026
Presented By:	Justin Givens, Interim Director, Building & Neighborhood Development

Background:
Flint Hills Technical College is proposing to establish CDL Training and Precision Agriculture program space at the property located at 615 Overlander.

The property was recently annexed into the city limits, and a rezoning application is being considered concurrently. Rezoning is necessary after properties are annexed into the city, as we no longer have extra-territorial zoning jurisdiction. Technical Colleges require Conditional Use Permits to be located on all Parcel Types.

The Planning Commission, at their April 14, 2026, meeting, conducted the required public hearing, and made a unanimous recommendation for approval to the City Commission.

Discussion:
The Conditional Use Permit would allow Flint Hills Community College to occupy the property and conduct training and classroom education on site. The area is well suited for a proposal such as this and would not deter from the existing neighborhood.

The Governing Body, when considering a recommendation from the Planning Commission on a Conditional Use Permit Application may; 1) Adopt the ordinance as presented or with conditions that the Governing Body sees fit; 2) Override the Planning Commission's recommendation by a 2/3 majority vote of the entire City Commission; 3) Table the request for further study; 4) Return the application to the Planning Commission, giving reasons for doing so.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Adopt Ordinance No. 26-11 for a Conditional Use Permit for a Technical College at 615 Overlander Road

Attachments:
CUP Ordinance No. 26-11
Excerpt of Minutes from Planning Commission meeting including the Staff Report
Aerial Location Map
City of Emporia Zoning Map
Lyon County Zoning Map

ORDINANCE NO. 26-11

AN ORDINANCE ISSUING A CONDITIONAL USE PERMIT FOR A CERTAIN DESCRIBED AREA IN THE CITY OF EMPORIA, KANSAS.

BE IT ORDAINED by the Governing Body of the City of Emporia, Kansas:

Section 1. A Conditional Use Permit is hereby granted to allow a Technical College in accordance with Section 9-5 of the Zoning Regulations:

On property commonly known as: 615 Overlander Road; and legally described as:

BEGINNING 30 FEET WEST OF THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SECTION SEVEN (7), TOWNSHIP NINETEEN (19) SOUTH, RANGE ELEVEN (11) EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, THENCE WEST 660 FEET; THENCE NORTH 660 FEET; THENCE EAST 660 FEET; THENCE SOUTH 660 FEET TO THE PLACE OF BEGINNING.
LESS THE FOLLOWING DESCRIBED TRACT:
A TRACT IN THE SOUTHWEST QUARTER OF SECTION 7, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, AS SURVEYED AND DESCRIBED BY AARON C. DAVIS, PS 1368, ON JULY 8, 2025, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 7;
THENCE N.00°41’24”W. (BASIS OF BEARINGS) ON THE EAST LINE OF SAID SE1/4 FOR 660.00 FEET; THENCE S87°53’50”W. FOR 30.00 FEET A POINT ON THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF LOT 1 IN OVERLANDER ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, AND THE POINT OF BEGINNING;
THENCE CONTINUING S87°53’50”W. ON THE SOUTH LINE OF SAID LOT 1 FOR 330.00 FEET; THENCE S.00°41’24”E. PARALLEL WITH SAID EAST LINE FOR 170.00 FEET; THENCE N.87°53’50”E. FOR 330 FEET TO THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD; THENCE N.00°41’24”W. ON SAID WEST RIGHT OF WAY LINE FOR 170.00 FEET TO THE POINT OF BEGINNING.

Section 2. Conditional Use Permit granted for: Technical College.

Section 3. The following additional conditions are imposed upon the Conditional Use Permit:

1) Any new development meets and maintains compliance with all zoning, building, fire, and any other applicable federal, state, or municipal code or regulation.

Section 4. This ordinance shall become effective upon publication in the official city newspaper.

PASSED AND APPROVED this 6th day of May 2026.

_____
BECKY SMITH, Mayor

ATTEST:

_____
KERRY SULL, City Clerk

EMPORIA-LYON COUNTY METROPOLITAN AREA
PLANNING COMMISSION
MINUTES OF APRIL 14, 2026
REGULAR MEETING

The Planning Commission met in a regular session on Tuesday, April 14, 2026, with Chair Kenton Thomas presiding. Commissioners Fowler, Reed, Gilligan, Larson, and Johnson were present. Commissioner Lingenfelter was absent.

City staff: Justin Givens, Interim Director, Building & Neighborhood Development, was present.

Thomas called the meeting to order.

3. Planning Commission: Consider PC 2026-04, a Request for a Conditional Use Permit for a Technical College located at 615 Overlander Road.

Thomas asked if proper notice had been given. **Givens** confirmed that proper notice was provided.

Thomas asked if any Commissioners needed to recuse themselves or report any ex-parte communications. Commissioner Gilligan recused herself as the applicant is her employer. No other ex-parte communications or conflict of interests were reported.

Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2026-04

Applicants: Flint Hills Technical College

Requested Action: Approval of a Conditional Use Permit for a Technical School

Purpose: The applicant is requesting the Conditional Use Permit to create expanded Agricultural Technical offerings.

Address: 615 Overlander Rd.

Legal description: BEGINNING 30 FEET WEST OF THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SECTION SEVEN (7), TOWNSHIP NINETEEN (19) SOUTH, RANGE ELEVEN (11) EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, THENCE WEST 660 FEET; THENCE NORTH 660 FEET; THENCE EAST 660 FEET; THENCE SOUTH 660 FEET TO THE PLACE OF BEGINNING.
LESS THE FOLLOWING DESCRIBED TRACT:

A TRACT IN THE SOUTHWEST QUARTER OF SECTION 7, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., LYON COUNTY, KANSAS, AS SURVEYED AND DESCRIBED BY AARON C. DAVIS, PS 1368, ON JULY 8, 2025, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 7;
THENCE N.00°41'24"W. (BASIS OF BEARINGS) ON THE EAST LINE OF SAID SE1/4 FOR 660.00 FEET; THENCE S87°53'50"W. FOR 30.00 FEET A POINT ON THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD, SAID POINT BEING THE SOUTHEAST CORNER OF LOT 1 IN OVERLANDER ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, AND THE POINT OF BEGINNING;
THENCE CONTINUING S87°53'50"W. ON THE SOUTH LINE OF SAID LOT 1 FOR 330.00 FEET; THENCE S.00°41'24"E. PARALLEL WITH SAID EAST LINE FOR 170.00 FEET; THENCE N.87°53'50"E. FOR 330 FEET TO THE WEST RIGHT OF WAY LINE OF OVERLANDER ROAD; THENCE N.00°41'24"W. ON SAID WEST RIGHT OF WAY LINE FOR 170.00 FEET TO THE POINT OF BEGINNING.

Lot Size: 8.00 acres (352,687 sq. ft.)

Existing Zoning: County Light Industrial – A concurrent rezoning application is being considered for City Light Industrial Zoning

Future Zoning in ELC Comp. Plan: City Light Industrial (LI)

Surrounding Zoning:
North: City Light Industrial / Commercial
East: City Light Industrial
South: County Heavy Industrial
West: City & County Light Industrial

Surrounding Actual Uses:
North: Oil and Gas Drilling Operator
East: Bradford Seed and Feed / Truck & Trailer Storage
South: Vacant Farm Ground / Eagle Creek Cement Plant
West: Vacant Farm Ground / Cellular Communications Tower

Analysis: The applicant is proposing to create an expanded Agricultural Technical Program on the site. Technical Colleges are required to receive Conditional Use Permits prior to occupancy of a property. FHTC is proposing to occupy an existing building for use. The building is well suited for the proposed use, as it has previously been used as an oil and gas operator's facility. The location is in an area that is already zoned Light Industrial, so the new use would be compatible with existing uses.

Additional analysis has been provided in the factors for consideration.

Considerations: **26-109. Factors to be Considered for a Conditional Use Permit:**
Because of particular conditions associated with their activities, certain uses which might have an adverse effect upon nearby properties or upon the character and future development of a district are not permitted outright in districts, but are permitted as conditional uses when their proposed location is

supplemented by additional requirements so as to make the use requested compatible with the surrounding property, the neighborhood and the zoning jurisdiction.
In approving a conditional use, the minimum requirements set out in these regulations for the underlying district must be met unless otherwise reduced by specific reference in the approval of the Governing Body. The requirements may be made more stringent if there are potentially injurious effects which may be anticipated upon other property or the neighborhood or which may be contrary to public health, safety or welfare.
The Planning Commission may recommend approval of a Conditional Use that is expressly authorized to be permitted in a particular zoning district, and the Governing Body may approve such Conditional Use, using the following factors as guidelines: **Staff Commentary in Bold**

1. Whether approval of the conditional use would be consistent with the intent and purpose of these regulations; **The use would be consistent with the intent and purpose of the zoning ordinance. Agricultural sales and service of equipment are allowed uses in Light Industrial Zoning. The reuse of the property is an example of adaptive reuse of buildings that is encouraged within the zoning regulations and comprehensive plan.**

2. Whether the location of the proposed use is compatible to other land uses in the surrounding neighborhood; **As previously stated, the use is compatible with existing land uses in the surrounding neighborhood.**

3. Whether the proposed use places an undue burden on the existing transportation and service facilities in the area affected and, if so, whether such additional transportation and service facilities can be provided; **Overlander Road is currently being upgraded to handle additional traffic, and any increase in traffic by FHTC occupying this property would be negligible. Other public utilities are available for the property, and the addition of this use would not overwhelm the existing infrastructure.**

4. Whether the proposed use is made necessary or desirable because of changed or changing conditions in the area affected; **The overall need for training of advanced agricultural is driving the necessity to expand the program. There is limited space at the existing campus, which is also currently seeing an expansion. Overall, technical colleges are seeing a rise in enrollment as the cost of higher education continues to rise. Allowing the CUP for the Agricultural Training Program would be a positive for the community.**

5. The length of time the subject property has remained vacant or undeveloped as zoned; (the use of land for agricultural purposes shall be considered as viable use of the land and not be considered as allowing the land to be vacant or undeveloped); **N/A**

6. Whether the applicant's property is suitable for the proposed conditional use; **As previously stated, this property is well suited for the proposed conditional use and would be beneficial to the community and the overall area. The property is currently used in an industrial manner, and allowing FHTC to operate on the property would not be detrimental to any existing property or business in the area.**

7. The recommendations of professional staff; **Staff is supportive of the Conditional Use Permit.**

8. Whether the proposed conditional use would be in conformance to and further enhance the implementation of the City's Comprehensive Plan; **There are several elements of the**

Comprehensive Plan that conform to the proposed project. The adaptive reuse of property, developing a better trained and skilled workforce, and siting projects in areas that have access to public infrastructure versus expanding to new areas for development.

9. Whether the relative gain to the public health, safety, and general welfare outweighs the hardship imposed on the applicant by not upgrading the value of the property by approving the proposed conditional use; **Allowing the applicant to expand the agricultural program and offerings in this community would be a beneficial use for the community and would provide far greater dividends than continuing to restrict the properties use.**

10. Whether the proposed conditional use, if it complies with all the conditions upon which the approval is made contingent, will not adversely affect the property in the area affected; **It is staff's opinion that the use, if approved, would not adversely affect the rights of neighboring properties.**

11. For uses as solid waste disposal facilities, including sanitary landfills, construction and demolition landfills and transfer stations, whether the proposed conditional use is consistent with the adopted Solid Waste Management Plan of Lyon County, and amendments thereto; **N/A**

12. Such other factors as may be relevant from the facts and evidence presented in the application.

Neighborhood Communications:

Recommendation: If the Planning Commission finds that the project is advisible, it may forward a recommendation to approve the Conditional Use Permit to the Governing Body based on the findings that the project is consistent with the intent and purpose of the zoning regulations, will not have an adverse impact on the surrounding area and the use is consistent with neighboring uses subject to the following conditons;

1) The project meets all applicable zoning, building, fire, and other applicable code regulations.
2) Any additional conditions the Planning Commission or City Commission deem necessary to protect the public health, safety, and general welfare.

Attachments: Aerial Map / Current Zoning Map

The Public Hearing was opened.

Dr. Caron Daugherty, Flint Hills Technical College President, spoke on behalf of the project. **Dr. Daugherty** stated that FHTC has recently started a CDL training program and would be using the property to house and expand that program as well as the Precision Agriculture program currently provided at FHTC. She explained the benefits of having the program located at a central location, owned by the college versus using different spaces. She further stated that each program would help to provide training and education to the local workforce and saw the programs as a benefit to the community as a whole.

No Person Spoke Against the Conditional Use Permit request.

The Public Hearing was closed.

After a brief discussion among the Planning Commissioners;

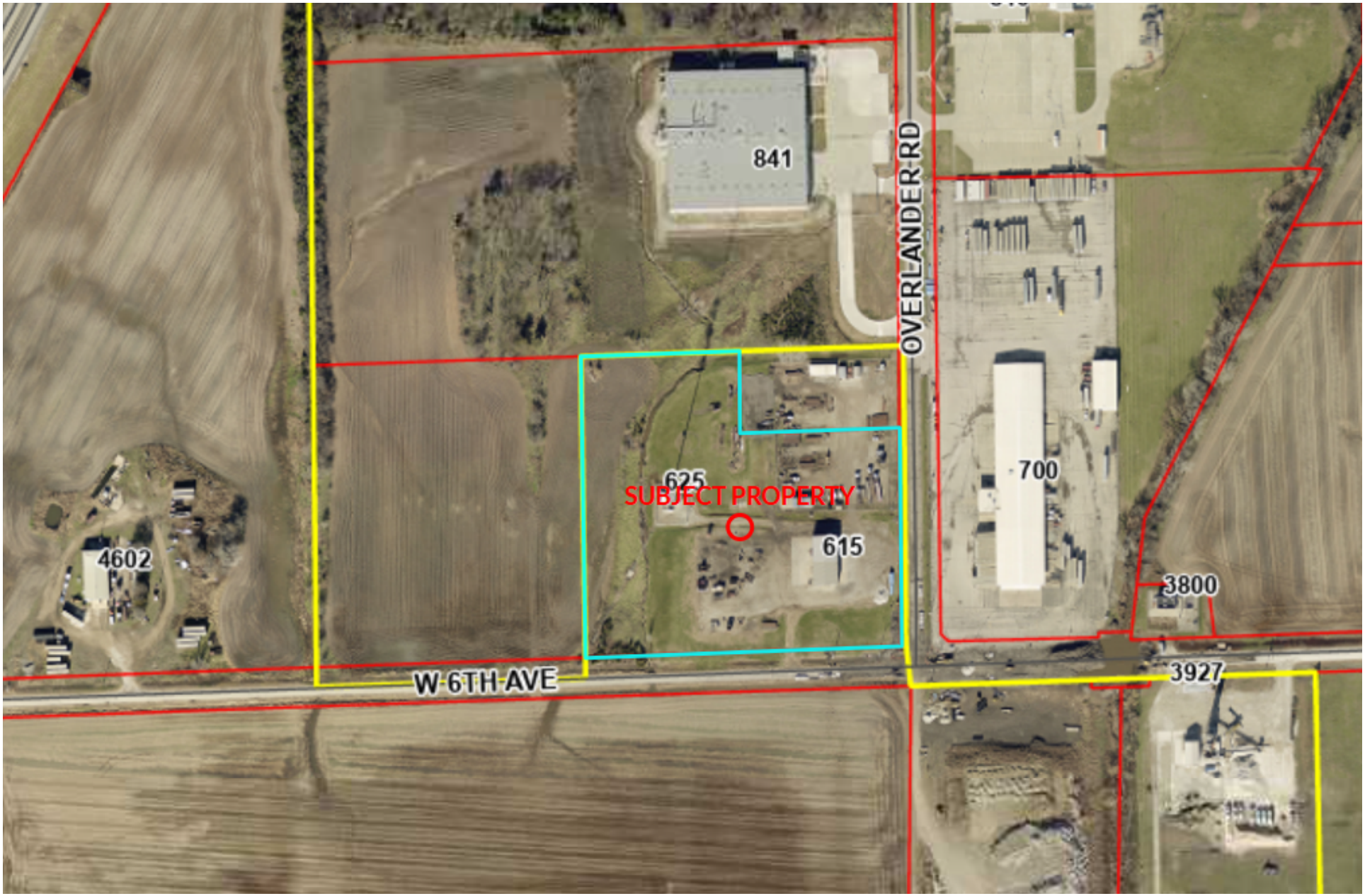
Commissioner Larson made a motion to recommend approval of the Conditional Use Permit to the Governing Body based on a finding that the project is consistent with the intent and purposes of the zoning regulations, will not have an adverse impact on the surrounding area, and the use is consistent with neighboring uses and subject to the conditions that any future develop meets all applicable zoning, building, fire and any other applicable code regulations. Commissioner Fowler seconded the motion. The motion carried 5-0 (Gilligan abstained).

Adjournment: With no further discussion, the meeting was adjourned.

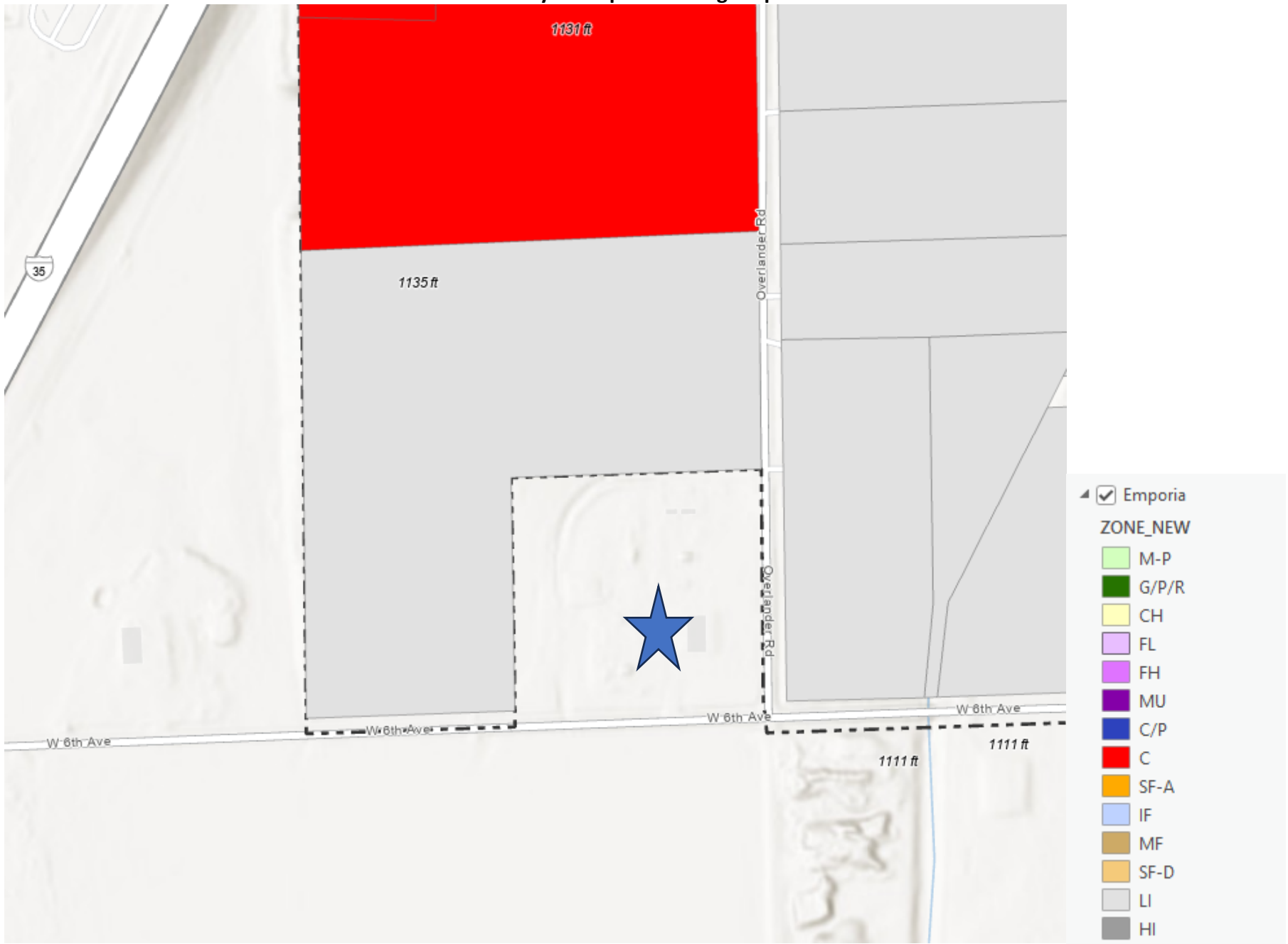
Respectfully Submitted,

_____
Justin Givens, Secretary

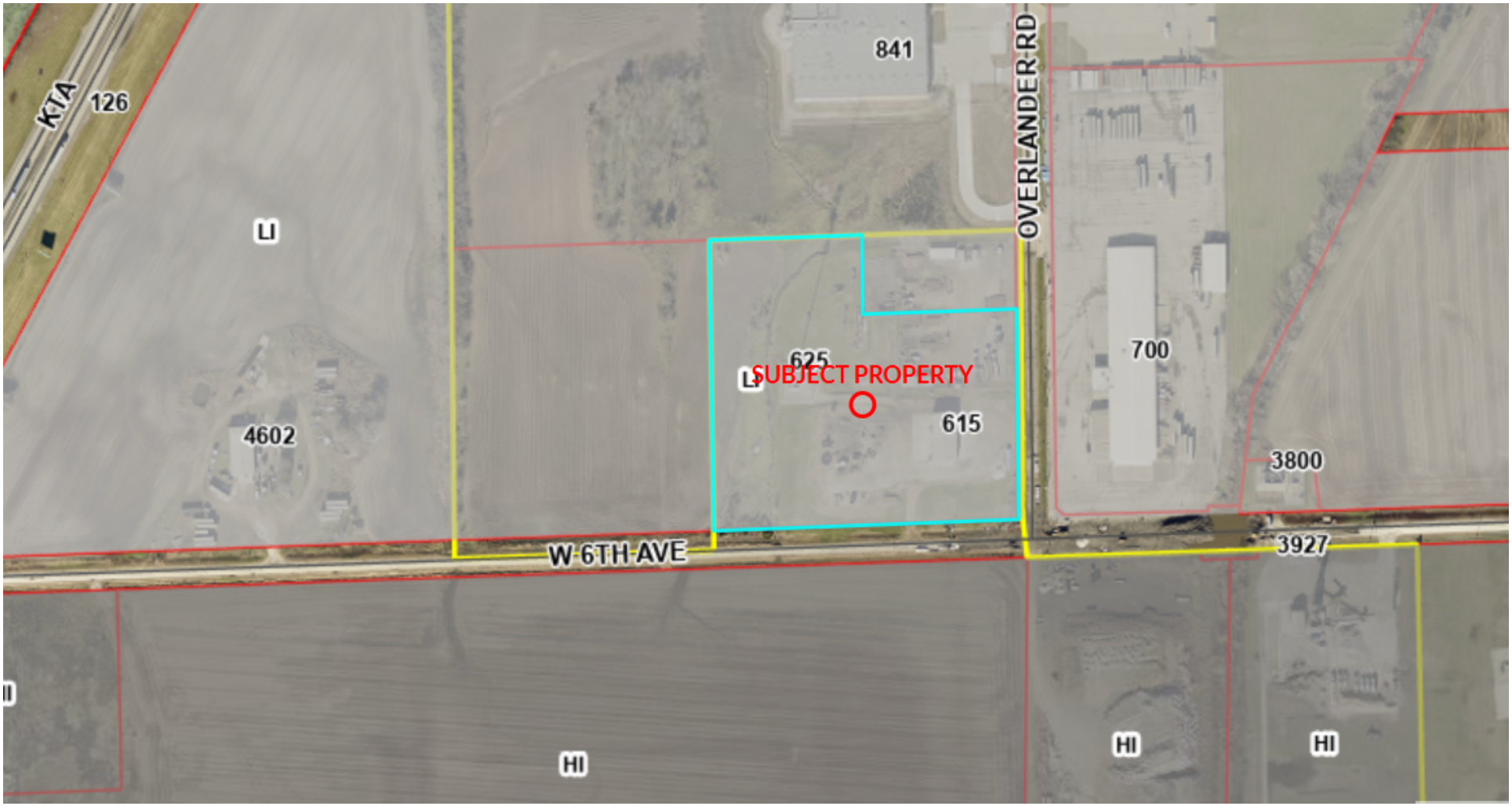
615 OVERLANDER RD
Aerial Location Map



615 Overlander Rezoning & CUP
City of Emporia Zoning Map



615 OVERLANDER RD
Lyon County Zoning Map



Title:	Ordinance No. 26-12 for a Conditional Use Permit for Outdoor Recreational Vehicle Storage at 2606 W HWY 50
Agenda Date:	May 6, 2026
Presented By:	Justin Givens, Interim Director, Building & Neighborhood Development

Background:
S & S Storage has recently purchased an existing storage facility at 2606 W HWY 50 and is proposing to have recreational vehicles stored on the property. This type of storage requires a Conditional Use Permit. There were several items related to the original Conditional Use Permit that was granted to allow the storage facility outstanding. The applicant has agreed to and is already in the process of finishing those items.

Items that still need to be addressed based on the original CUP include; hard surfacing, installation of retention/detention structure, and landscaping.

The Planning Commission, at their April 14, 2026, meeting, conducted the required public hearing, and made a unanimous recommendation for approval to the City Commission.

Discussion:
The Conditional Use Permit would allow the applicants to have storage space for recreational vehicles on the property while maintaining space that could be developed as commercial property in the future. The Planning Commission made its recommendation with the following conditions;

1) All previously incomplete items be installed within 90 days of the passage of this ordinance.
2) That all future development meets all federal, state, and local building, fire, and zoning codes, as well as be in compliance with all municipal codes.
3) No vehicles or recreational vehicles that meet the definition of an inoperable vehicle as defined in Section 17.3 of the Emporia Municipal Code be allowed to be stored on the property.

The Governing Body, when considering a recommendation from the Planning Commission on a Conditional Use Permit Application may; 1) Adopt the ordinance as presented or with conditions that the Governing Body sees fit; 2) Override the Planning Commission's recommendation by a 2/3 majority vote of the entire City Commission; 3) Table the request for further study; 4) Return the application to the Planning Commission, giving reasons for doing so.

Financial considerations:
The cost of publication of the ordinance is borne by the City.

Recommended action:
Adopt Ordinance No. 26-12 for a Conditional Use Permit for Outdoor Recreational Vehicle Storage at 2606 W HWY 50

Attachments:
CUP Ordinance No. 26-12
Excerpt of Minutes from Planning Commission meeting including the Staff Report
Site Plan | Aerial Location Map | Zoning Map

ORDINANCE NO. 26-12

AN ORDINANCE ISSUING A CONDITIONAL USE PERMIT FOR A CERTAIN DESCRIBED AREA IN THE CITY OF EMPORIA, KANSAS.

BE IT ORDAINED by the Governing Body of the City of Emporia, Kansas:

Section 1. A Conditional Use Permit is hereby granted to allow Outdoor Recreational Vehicle Storage in accordance with Section 9-5 of the Zoning Regulations:

On property commonly known as: 2606 W HWY 50; and legally described as:

LOT 2 IN S&S ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, ACCORDING TO THE RECORDED PLAT THEREOF. AND A PART OF LOT 3 OF S&S ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS; AS SURVEYED AND DESCRIBED BY STEVEN S. BROSEMER ON OCTOBER 21, 2020; AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE NE CORNER OF SAID LOT 3 AND BEING ALSO THE NE CORNER OF SAID ADDITION; THENCE S.00°42'20"E. (GRID BEARINGS) ON THE WEST LINE OF ANDERSON STREET FOR 143.00 FEET; THENCE S.89°14'30"W. PARALLEL WITH THE NORTH LINE OF SAID ADDITION FOR 111.56 FEET TO THE EAST LINE OF LOT 2 OF SAID ADDITION; THENCE N.00°42'20"W. ON THE EAST LINE OF SAID LOT 2 FOR 113.00 FEET TO THE NORTHEAST CORNER OF SAID LOT 2; THENCE S.89°14'30"W. ON THE NORTH LINE OF SAID LOT 2 FOR 133.75 FEET; THENCE N.00°42'20"W. FOR 30 FEET TO THE NORTH LINE OF SAID ADDITION; THENCE N.89°14'30"E. ON SAID NORTH LINE FOR 245.31 FEET TO THE POINT OF BEGINNING.

Section 2. Conditional Use Permit granted for: Outdoor Recreational Vehicle Storage.

Section 3. The following additional conditions are imposed upon the Conditional Use Permit:

1) Any new development meets and maintains compliance with all zoning, building, fire, and any other applicable federal, state, or municipal code or regulation.,
2) All outstanding items related to the original conditional use permit including but not limited to the installation of hard surfacing, installation of a detention/retention structure, and landscaping be completed within 90 days of passing of this ordinance.
3) No Vehicles or Recreational Vehicles that meet the definition of an Inoperable Vehicle in Section 17.3 of the Emporia Municipal Code will be stored on the property.

Section 4. This ordinance shall become effective upon publication in the official city newspaper.

PASSED AND APPROVED this 6th day of May 2026.

_____
BECKY SMITH, Mayor

ATTEST:

_____
KERRY SULL, City Clerk

EMPORIA-LYON COUNTY METROPOLITAN AREA
PLANNING COMMISSION
EXCERPT OF MINUTES OF APRIL 14, 2026
REGULAR MEETING

The Planning Commission met in a regular session on Tuesday, April 14, 2026, with Chair Kenton Thomas presiding. Commissioners Fowler, Reed, Gilligan, Larson, and Johnson were present. Commissioner Lingenfelter was absent.

City staff: Justin Givens, Interim Director, Building & Neighborhood Development, was present.

Thomas called the meeting to order.

4. Planning Commission: Consider PC 2026-02, a Request for Conditional Use Permit at 2606 W HWY 50 for Outdoor Recreational Vehicle Storage.

Thomas asked if proper notice had been given. **Givens** confirmed that proper notice was provided.

Thomas 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 2026-02

Applicants: S & S Mini Storage LLC

Requested Action: Approval of a Conditional Use Permit for Recreational Vehicle Storage

Purpose: The storage of recreational vehicles within an existing storage facility.

Address: 2606 W HWY 50

Legal description: LOT 2 IN S&S ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS, ACCORDING TO THE RECORDED PLAT THEREOF.
AND
A PART OF LOT 3 OF S&S ADDITION TO THE CITY OF EMPORIA, LYON COUNTY, KANSAS; AS SURVEYED AND DESCRIBED BY STEVEN S. BROSEMER ON OCTOBER 21, 2020; AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE NE CORNER OF SAID LOT 3 AND BEING ALSO THE NE CORNER OF SAID ADDITION; THENCE S.00°42'20"E. (GRID BEARINGS) ON THE WEST LINE OF ANDERSON STREET FOR 143.00 FEET; THENCE S.89°14'30"W. PARALLEL WITH THE NORTH LINE OF SAID ADDITION FOR 111.56 FEET TO THE

EAST LINE OF LOT 2 OF SAID ADDITION; THENCE N.00°42'20"W. ON THE EAST LINE OF SAID LOT 2 FOR 113.00 FEET TO THE NORTHEAST CORNER OF SAID LOT 2; THENCE S.89°14'30"W. ON THE NORTH LINE OF SAID LOT 2 FOR 133.75 FEET; THENCE N.00°42'20"W. FOR 30 FEET TO THE NORTH LINE OF SAID ADDITION; THENCE N.89°14'30"E. ON SAID NORTH LINE FOR 245.31 FEET TO THE POINT OF BEGINNING.

Lot Size: 3.30 acres (147,875 sq. ft.)

Existing Zoning: Flex-Use High (FH)

Future Zoning in ELC Comp. Plan: Flex-Use High (FH)

Surrounding Zoning:
North: Flex-Use High
East: Light Industrial / Commercial
South: Flex-Use High
West: Flex-Use High

Surrounding Actual Uses:
North: Lyon County Fair Grounds
East: Veterinary Clinic / Commercial Office Space
South: Bluestem Farm and Ranch
West: MFA Propane

Analysis: The applicants have recently purchased a storage facility that was granted a conditional use permit in 2021. The original owners had requested that storage buildings be allowed to cover a majority of the property. At that time, the Planning Commission and City Commission limited the coverage of storage facilities to only a portion of the property. The reason behind this decision was to protect the frontage of the property as future commercial development versus storage buildings. The current owner is requesting that the storage of recreational vehicles be allowed in a portion of the area that was originally excluded from storage in the initial application.

The storage of recreational vehicles would allow the property to be easily developed if a time comes when development pressure would dictate that the space had greater value as commercially built property versus storage of recreational vehicles.

Additional analysis has been provided in the factors for consideration.

Considerations: **9.5.4. Factors to be Considered for a Conditional Use Permit:**
Because of particular conditions associated with their activities, certain uses which might have an adverse effect upon nearby properties or upon the character and future development of a district are not permitted outright in districts, but are permitted as conditional uses when their proposed location is supplemented by additional requirements so as to make the use requested compatible with the surrounding property, the neighborhood and the zoning jurisdiction.
In approving a conditional use, the minimum requirements set out in these regulations for the underlying district must be met unless otherwise reduced by specific reference in the approval of the Governing Body. The requirements may be made more stringent if there are potentially injurious effects which may

be anticipated upon other property or the neighborhood or which may be contrary to public health, safety or welfare.
The Planning Commission may recommend approval of a Conditional Use that is expressly authorized to be permitted in a particular zoning district, and the Governing Body may approve such Conditional Use, using the following factors as guidelines: **Staff Commentary in Bold**

1. Whether approval of the conditional use would be consistent with the intent and purpose of these regulations; **Self-Service Storage facilities are not listed as approved uses within the use table, and therefore require review from the Planning Commission and City Commission. Similar uses, such as Recreational Vehicle Sales are allowed outright in Flex-Use High areas. Allowing the storage of recreational vehicles after review would be consistent with the intent and purpose of the zoning regulations.**

2. Whether the location of the proposed use is compatible to other land uses in the surrounding neighborhood; **Multiple properties within the area have outdoor storage of goods and materials for sale including Bluestem across the street, and MFA directly to the west of this property. Allowing the storage of recreational vehicles would be compatible with adjacent properties.**

3. Whether the proposed use places an undue burden on the existing transportation and service facilities in the area affected and, if so, whether such additional transportation and service facilities can be provided; **There would be no undue burden on existing public services in the area. The road system is designed to handle high volume traffic as major commercial corridor. Additional services demands would be negligible for a project such as this.**

4. Whether the proposed use is made necessary or desirable because of changed or changing conditions in the area affected; **N/A**

5. The length of time the subject property has remained vacant or undeveloped as zoned; (the use of land for agricultural purposes shall be considered as viable use of the land and not be considered as allowing the land to be vacant or undeveloped); **The applicant is proposing a use that would maximize space, while retaining the potential for future commercial development on the property. The total of the property was vacant for some time before the initial storage facility development.**

6. Whether the applicant's property is suitable for the proposed conditional use; **The property has ample space to allow for the storage of recreational vehicles and fenced screening, while being setback at a distance that would not hinder traffic flow along HWY 50. The property is adjacent to other properties that have outdoor storage including propane tanks, farm equipment, and both new and used cars.**

7. The recommendations of professional staff; **Staff supports the Conditional Use request provided the applicant adheres to the conditions levied in the original request and any new conditions that would be required for approval.**

8. Whether the proposed conditional use would be in conformance to and further enhance the implementation of the City's Comprehensive Plan; **The proposed development increases the use of existing property which is encouraged in the comprehensive plan, and it retains area that could be developed with new buildings for commercial ventures. Also, a secondary aspect is that this**

project would provide for additional space for residents to store recreational vehicles outside of residential parcel types, which generally helps improve the aesthetic of our neighborhoods.

9. Whether the relative gain to the public health, safety, and general welfare outweighs the hardship imposed on the applicant by not upgrading the value of the property by approving the proposed conditional use; **The is no real gain for the public health, safety, or welfare, but limiting the use of the property when similar uses such as recreational vehicle sales would be allowed does create a hardship on the applicant.**

10. Whether the proposed conditional use, if it complies with all the conditions upon which the approval is made contingent, will not adversely affect the property in the area affected; **Staff does not feel that based on the location and nature of the request would not have a detrimental impact on neighboring properties.**

11. For uses as solid waste disposal facilities, including sanitary landfills, construction and demolition landfills and transfer stations, whether the proposed conditional use is consistent with the adopted Solid Waste Management Plan of Lyon County, and amendments thereto; **N/A**

12. Such other factors as may be relevant from the facts and evidence presented in the application.

Neighborhood Communications: Staff has not had any contact on this proposal.

Recommendation: If the Planning Commission finds that the project is advisible, it may forward a recommendation to approve the Conditional Use Permit to the Governing Body based on the findings that the project is consistent with the intent and purpose of the zoning regulations, will not have an adverse impact on the surrounding area and the use is consistent with neighboring uses subject to the following conditons;

1) Any new development meets and maintains compliance with all applicable zoning, building, fire, and other code.
2) The applicant complies with the items not completed with the original development including hard surfacing of the drives within the existing storage facility.
3) Any additional conditions the Planning Commission or City Commission deem necessary to protect the public health, safety, and general welfare.

Attachments: Aerial Map / Current Zoning Map / Site Plan

The Public Hearing was opened.

Brandon Rains, 144 Road 147, Emporia, KS. (owner) spoke on behalf of the project. **Mr. Rains** stated that the asphalt had been installed in the last several days, and they had spoken with the Engineering Department on retention / detention structures. He also stated that an iron fence with a gate would be installed in front of the storage area. **Rains** stated that they were working with an electrical contractor to install lights on the property to increase security.

Commissioner Johnson asked about the fence. Rains stated the location of the fence would follow the perimeter of the property except along the front where it would run in line with the middle of the building.

Scott Strahm, 1554 Road 175, **Emporia, KS**. (**owner)** spoke on behalf of the project, stating that they were working towards compliance with the original conditional use permit.

No Person Spoke Against the Conditional Use Permit request.

The Public Hearing was closed.

Commission Fowler stated concerns about the proposed screening and the appearance of the property especially if the quality of recreational vehicles declines over time. After a brief discussion among the Planning Commissioners concerning the proposed project including screening,

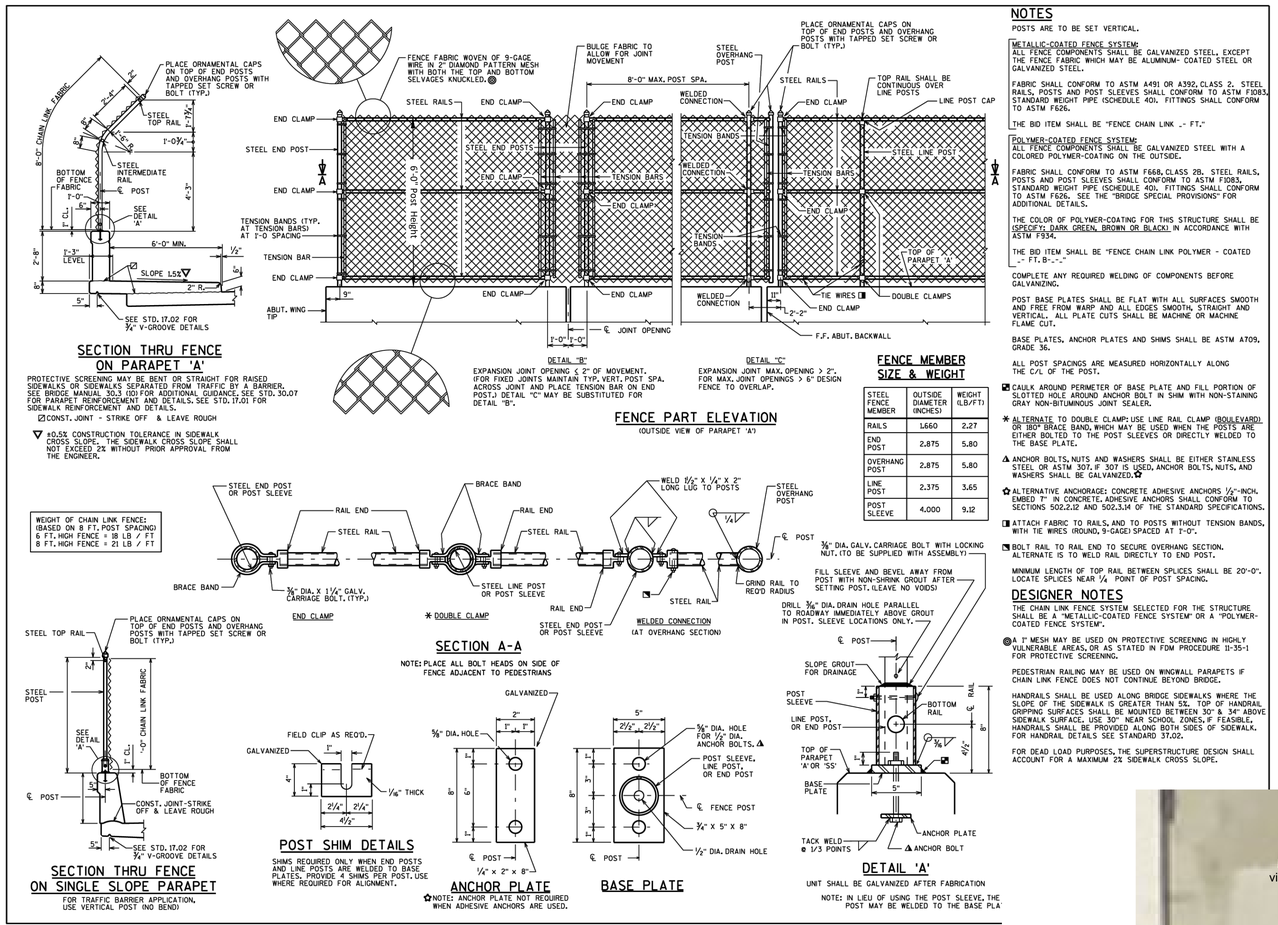
Commissioner Johnson made a motion to recommend approval of the Conditional Use Permit to the Governing Body based on the findings that the project is consistent with the intent and purpose of the zoning regulations, will not have an adverse impact on the surrounding area and the use is consistent with neighboring uses subject to the following conditions;

1)Any new development meets and maintains compliance with all zoning, building, fire, and any other applicable federal, state, or municipal code or regulation.
2)The applicant complies with the items not completed with the original development including hard surfacing of the drives, retention/detention structure, landscaping per the original plan within 90 days.
3)No vehicles or recreational vehicles that meet the definition of an inoperable vehicle as defined in Section 17.3 of the Emporia Municipal Code be stored on the property.
Commissioner Reed seconded the motion. The motion carried 6-0.

Adjournment: With no further discussion, the meeting was adjourned.

Respectfully Submitted,

_____
Justin Givens, Secretary



SECTION THRU FENCE ON PARAPET 'A'

PROTECTIVE SCREENING MAY BE BENT OR STRAIGHT FOR RAISED SIDEWALKS OR SIDEWALKS SEPARATED FROM TRAFFIC BY A BARRIER. SEE BRIDGE MANUAL 30.3 (10) FOR ADDITIONAL GUIDANCE, SEE STD. 30.07 FOR PARAPET REINFORCEMENT AND DETAILS. SEE STD. 17.01 FOR SIDEWALK REINFORCEMENT AND DETAILS.

☑ CONST. JOINT - STRIKE OFF & LEAVE ROUGH

▽ ±0.5% CONSTRUCTION TOLERANCE IN SIDEWALK CROSS SLOPE. THE SIDEWALK CROSS SLOPE SHALL NOT EXCEED 2% WITHOUT PRIOR APPROVAL FROM THE ENGINEER.

DETAIL "B"

EXPANSION JOINT OPENING ≤ 2" OF MOVEMENT. (FOR FIXED JOINTS MAINTAIN TYP. VERT. POST SPA. ACROSS JOINT AND PLACE TENSION BAR ON END POST.) DETAIL "C" MAY BE SUBSTITUTED FOR DETAIL "B".

DETAIL "C"

EXPANSION JOINT MAX. OPENING > 2". FOR MAX. JOINT OPENINGS > 6" DESIGN FENCE TO OVERLAP.

FENCE PART ELEVATION

(OUTSIDE VIEW OF PARAPET 'A')

FENCE MEMBER SIZE & WEIGHT

STEEL FENCE MEMBER	OUTSIDE DIAMETER (INCHES)	WEIGHT (LB/FT)
RAILS	1.660	2.27
END POST	2.875	5.80
OVERHANG POST	2.875	5.80
LINE POST	2.375	3.65
POST SLEEVE	4.000	9.12

NOTES

POSTS ARE TO BE SET VERTICAL.

METALLIC-COATED FENCE SYSTEM:
ALL FENCE COMPONENTS SHALL BE GALVANIZED STEEL, EXCEPT THE FENCE FABRIC WHICH MAY BE ALUMINUM- COATED STEEL OR GALVANIZED STEEL.

FABRIC SHALL CONFORM TO ASTM A491 OR A392, CLASS 2. STEEL RAILS, POSTS AND POST SLEEVES SHALL CONFORM TO ASTM F1083, STANDARD WEIGHT PIPE (SCHEDULE 40). FITTINGS SHALL CONFORM TO ASTM F626.

THE BID ITEM SHALL BE "FENCE CHAIN LINK _- FT."

POLYMER-COATED FENCE SYSTEM:
ALL FENCE COMPONENTS SHALL BE GALVANIZED STEEL WITH A COLORED POLYMER-COATING ON THE OUTSIDE.

FABRIC SHALL CONFORM TO ASTM F668, CLASS 2B. STEEL RAILS, POSTS AND POST SLEEVES SHALL CONFORM TO ASTM F1083, STANDARD WEIGHT PIPE (SCHEDULE 40). FITTINGS SHALL CONFORM TO ASTM F626. SEE THE "BRIDGE SPECIAL PROVISIONS" FOR ADDITIONAL DETAILS.

THE COLOR OF POLYMER-COATING FOR THIS STRUCTURE SHALL BE (SPECIFY: DARK GREEN, BROWN OR BLACK) IN ACCORDANCE WITH ASTM F934.

THE BID ITEM SHALL BE "FENCE CHAIN LINK POLYMER - COATED _- FT. B-_-."

COMPLETE ANY REQUIRED WELDING OF COMPONENTS BEFORE GALVANIZING.

POST BASE PLATES SHALL BE FLAT WITH ALL SURFACES SMOOTH AND FREE FROM WARP AND ALL EDGES SMOOTH, STRAIGHT AND VERTICAL. ALL PLATE CUTS SHALL BE MACHINE OR MACHINE FLAME CUT.

BASE PLATES, ANCHOR PLATES AND SHIMS SHALL BE ASTM A709, GRADE 36.

ALL POST SPACINGS ARE MEASURED HORIZONTALLY ALONG THE ℄'s OF THE POST.

☑ CAULK AROUND PERIMETER OF BASE PLATE AND FILL PORTION OF SLOTTED HOLE AROUND ANCHOR BOLT IN SHIM WITH NON-STAINING GRAY NON-BITUMINOUS JOINT SEALER.

✱ ALTERNATE TO DOUBLE CLAMP: USE LINE RAIL CLAMP (BOULEVARD) OR 180° BRACE BAND, WHICH MAY BE USED WHEN THE POSTS ARE EITHER BOLTED TO THE POST SLEEVES OR DIRECTLY WELDED TO THE BASE PLATE.

△ ANCHOR BOLTS, NUTS AND WASHERS SHALL BE EITHER STAINLESS STEEL OR ASTM 307. IF 307 IS USED, ANCHOR BOLTS, NUTS, AND WASHERS SHALL BE GALVANIZED.✿

✿ ALTERNATIVE ANCHORAGE: CONCRETE ADHESIVE ANCHORS ½"-INCH. EMBED 7" IN CONCRETE. ADHESIVE ANCHORS SHALL CONFORM TO SECTIONS 502.2.12 AND 502.3.14 OF THE STANDARD SPECIFICATIONS.

◨ ATTACH FABRIC TO RAILS, AND TO POSTS WITHOUT TENSION BANDS, WITH TIE WIRES (ROUND, 9-GAGE) SPACED AT 1'-0".

◥ BOLT RAIL TO RAIL END TO SECURE OVERHANG SECTION. ALTERNATE IS TO WELD RAIL DIRECTLY TO END POST.

MINIMUM LENGTH OF TOP RAIL BETWEEN SPLICES SHALL BE 20'-0". LOCATE SPLICES NEAR ¼ POINT OF POST SPACING.

DESIGNER NOTES

THE CHAIN LINK FENCE SYSTEM SELECTED FOR THE STRUCTURE SHALL BE A "METALLIC-COATED FENCE SYSTEM" OR A "POLYMER-COATED FENCE SYSTEM".

◍ A 1" MESH MAY BE USED ON PROTECTIVE SCREENING IN HIGHLY VULNERABLE AREAS, OR AS STATED IN FDM PROCEDURE 11-35-1 FOR PROTECTIVE SCREENING.

PEDESTRIAN RAILING MAY BE USED ON WINGWALL PARAPETS IF CHAIN LINK FENCE DOES NOT CONTINUE BEYOND BRIDGE.

HANDRAILS SHALL BE USED ALONG BRIDGE SIDEWALKS WHERE THE SLOPE OF THE SIDEWALK IS GREATER THAN 5%. TOP OF HANDRAIL GRIPPING SURFACES SHALL BE MOUNTED BETWEEN 30" & 34" ABOVE SIDEWALK SURFACE. USE 30" NEAR SCHOOL ZONES, IF FEASIBLE. HANDRAILS SHALL BE PROVIDED ALONG BOTH SIDES OF SIDEWALK. FOR HANDRAIL DETAILS SEE STANDARD 37.02.

FOR DEAD LOAD PURPOSES, THE SUPERSTRUCTURE DESIGN SHALL ACCOUNT FOR A MAXIMUM 2% SIDEWALK CROSS SLOPE.

WEIGHT OF CHAIN LINK FENCE:
(BASED ON 8 FT. POST SPACING)
6 FT. HIGH FENCE = 18 LB / FT
8 FT. HIGH FENCE = 21 LB / FT

SECTION A-A

NOTE: PLACE ALL BOLT HEADS ON SIDE OF FENCE ADJACENT TO PEDESTRIANS

SECTION THRU FENCE ON SINGLE SLOPE PARAPET

FOR TRAFFIC BARRIER APPLICATION, USE VERTICAL POST (NO BEND)

POST SHIM DETAILS

SHIMS REQUIRED ONLY WHEN END POSTS AND LINE POSTS ARE WELDED TO BASE PLATES. PROVIDE 4 SHIMS PER POST. USE WHERE REQUIRED FOR ALIGNMENT.

ANCHOR PLATE

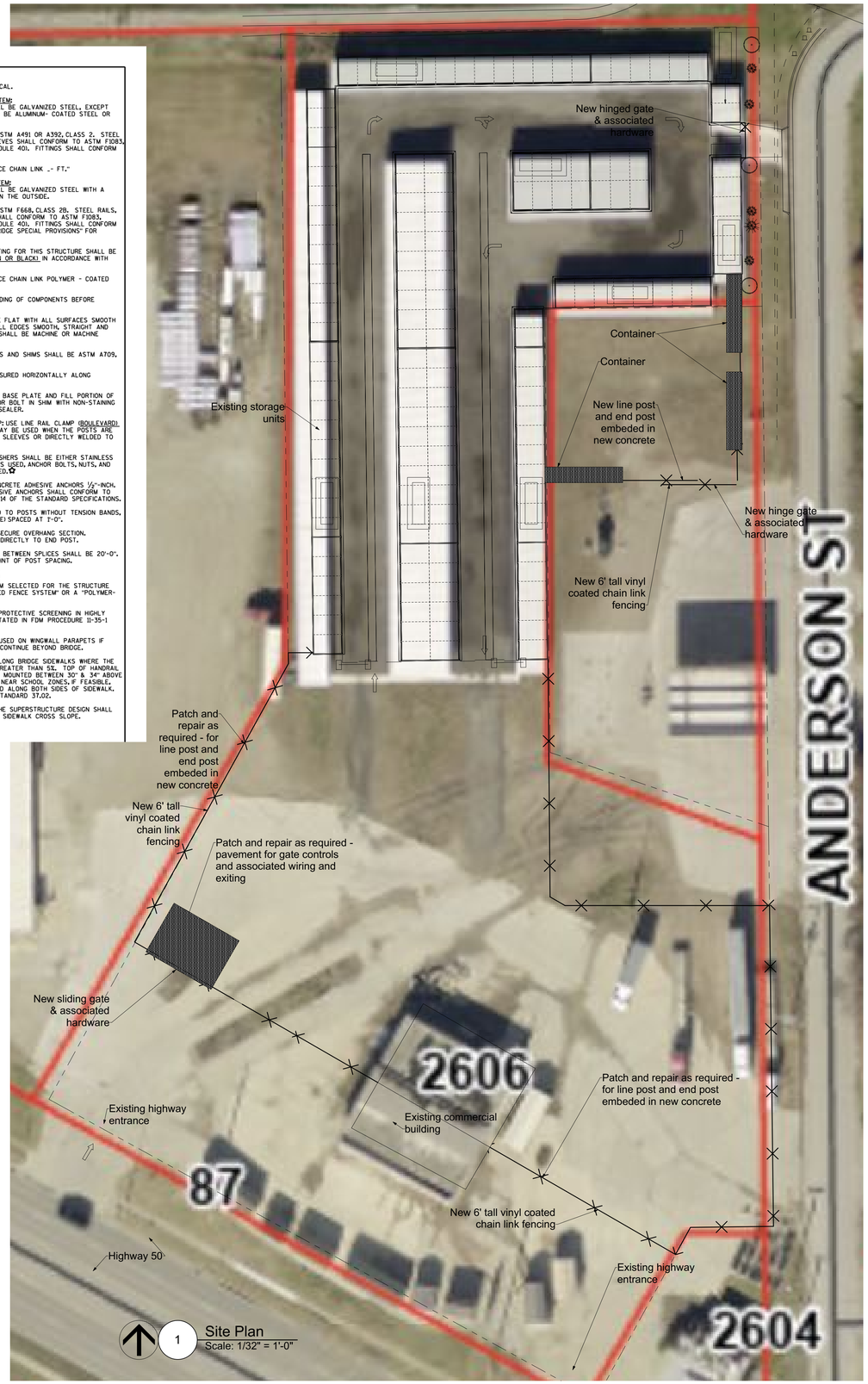
✿NOTE: ANCHOR PLATE NOT REQUIRED WHEN ADHESIVE ANCHORS ARE USED.

BASE PLATE

DETAIL 'A'

UNIT SHALL BE GALVANIZED AFTER FABRICATION

NOTE: IN LIEU OF USING THE POST SLEEVE, THE POST MAY BE WELDED TO THE BASE PLA



1 Site Plan
Scale: 1/32" = 1'-0"

BENJAMIN HARDING MOORE LICENSED 5768 KANSAS ARCHITECT
Kansas State Certificate of Authorization • #A-992
BEN MOORE STUDIO
ARCHITECTURE + PLANNING
785-760-3171
studio@benmoorestudio.com

STORAGE UNIT
2602 W. HWY 50
EMPORIA, KS 66801

CONTRACTOR SHALL CHECK & VERIFY ALL DIMENSIONS & CONDITIONS AT THE JOB SITE

DATE 3-01-26

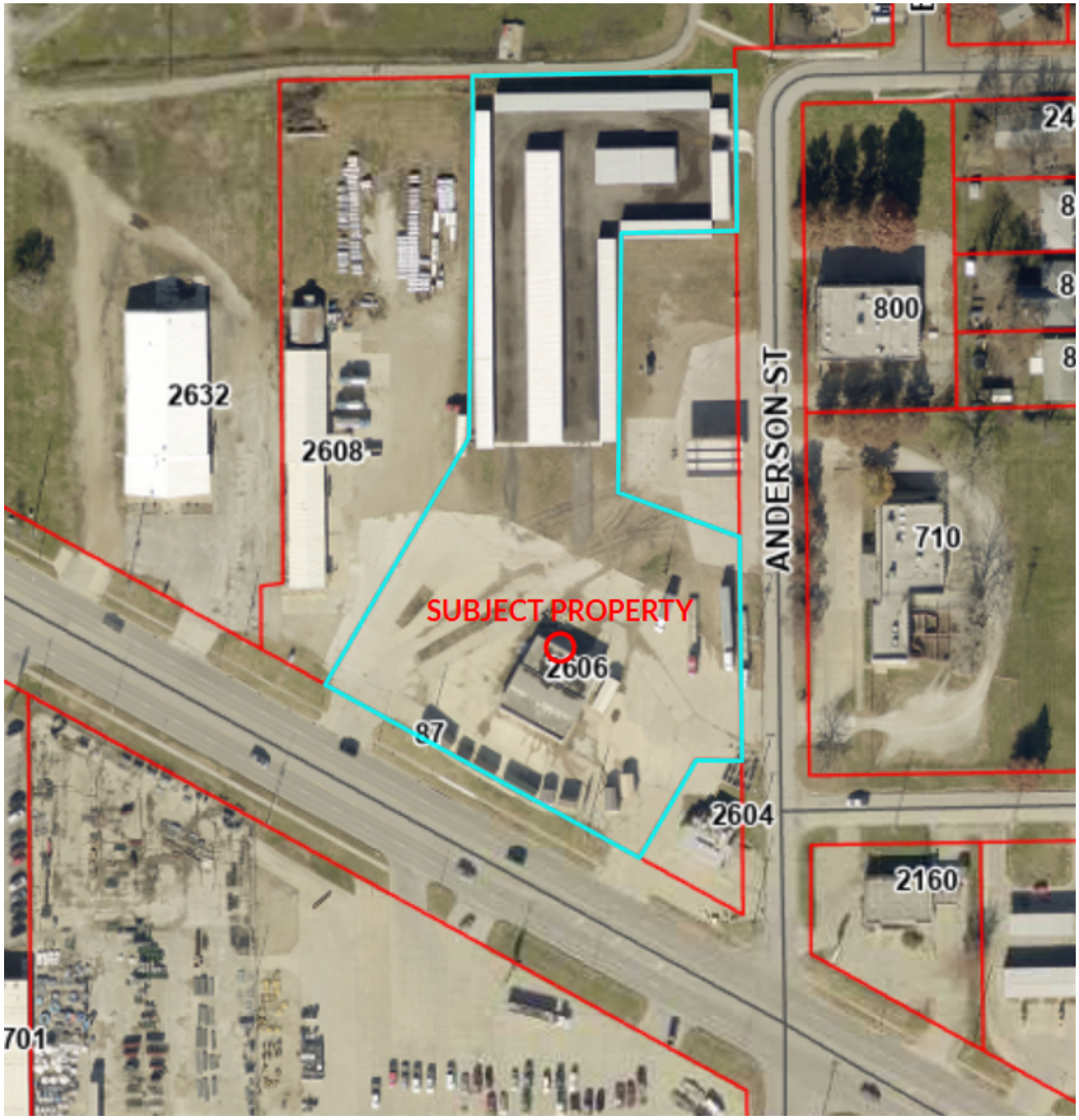
REVISION:

TITLE: SITE PLAN

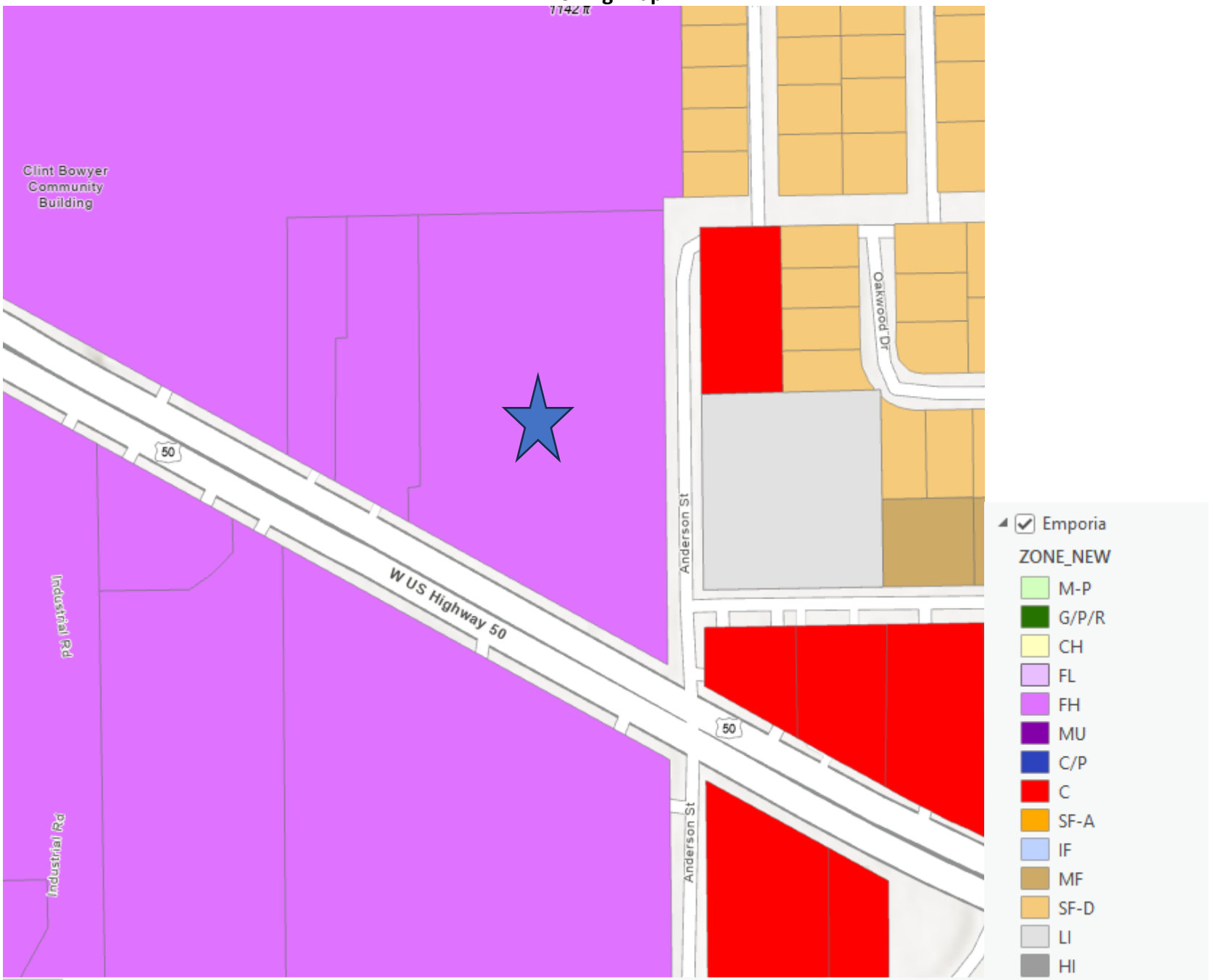
SHEET A1.0 OF 1

PROJECT 25-31

2606 W HWY 50
Aerial Location Map



S and S Storage
Zoning Map



Title:	Ordinance No. 26-09 Granting Evergy Central, Inc.an Electric Franchise
Agenda Date:	May 6, 2026
Presented By:	Mark Detter, Deputy City Manager

Background:

In 2006, the City of Emporia signed a 20-year Franchise Agreement with Westar Energy. The agreement created a 5% franchise fee on all gross receipts related to revenue generated by Westar Energy on electricity sold within Emporia.

Discussion:

Evergy has agreed to renew the Franchise Agreement for a 10-year period with a 5-year reopener clause. Evergy has also agreed to a 6% Franchise Fee on all gross receipts.

The new agreement will go into effect a month after publication and acceptance by Evergy and notification to the Kanas Corporation Commission, most likely July of 2026.

Financial considerations:

The Franchise Agreement will increase the Franchise fee from 5% to 6% for all gross receipts for electricity sold within the City limits of Emporia. The increase in rate will generate approximately $400,000 more in franchise fee revenue or the equivalent of 1.5 to 1.75 mills.

Recommended action:

Approve Ordinance No.26-09 granting to Evergy Kanas Central, Inc. an electric franchise including the right to construct, operate, and maintain electric transmission, distribution, and street lighting facilities within the City limits of Emporia

Attachments:
Ordinance No. 26-09

ORDINANCE NO*. 26-09*

AN ORDINANCE GRANTING TO EVERGY KANSAS CENTRAL, INC., A KANSAS CORPORATION, ITS SUCCESSORS AND ASSIGNS, AN ELECTRIC FRANCHISE INCLUDING THE RIGHT TO CONSTRUCT, OPERATE AND MAINTAIN ELECTRIC TRANSMISSION, DISTRIBUTION AND STREET LIGHTING FACILITIES WITHIN THE CORPORATE LIMITS OF THE CITY OF__EMPORIA_, KANSAS.

THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF __EMPORIA_, KANSAS:

Section 1. Definitions.

For purposes of this Franchise, the following words and phrases shall have the meanings given herein:

City as the Grantor – shall mean the City of _Emporia_, Kansas.

Company as the Grantee – shall mean Evergy Kansas Central, Inc., a Kansas Corporation.

Distributed or Distribution – shall mean all sales, distribution, or transportation by the Company or by others through the Facilities of the Company in the Right-of-Way to any consumer for use within the City.

Facilities – shall mean all electric distribution lines, substations, works, and plants together with all necessary appurtenances thereto.

Gross receipts – shall mean any and all compensation and other consideration derived directly by the Company from any Distribution of electric energy to a consumer for any use within the City, including domestic, commercial and industrial purposes, through charges as provided in tariffs filed and approved, and including without limitation interruptible sales and single sales; except that such term shall not include revenues from any operation or use of any or all of the Facilities in the Right-of-Way by others nor shall such term

include revenue from certain miscellaneous charges and accounts, including but not limited to delayed or late payment charges, connection and disconnection fees, reconnection fees, customer project contributions, returned check charges, and temporary service charges.

Public Improvement – shall mean any existing or contemplated public facility, building, or capital improvement project, financed by the City, including without limitation, streets, alleys, sidewalks, sewer, water, drainage, Right-of-Way improvement, and Public Projects.

Public Project – shall mean any project planned or undertaken and financed by the City or any governmental entity for construction, reconstruction, maintenance, or repair of public facilities or improvements, or any other purpose of a public nature paid for with public funds.

Public Project for Private Development – shall mean a Public Project, or that portion thereof, that primarily benefits a third (3rd) party.

Right-of-Way – shall mean present and future streets, alleys, rights-of-way, and public easements, including easements dedicated to the City in plats of the City for streets and alleys but not including any Utility Easement.

Street Right-of-Way – shall mean the entire width between property lines of land, property, or an interest therein of every way publicly maintained where any part thereof is open to the use of the public for purposes of vehicular traffic, including street, avenue, boulevard, highway, expressway, alley, or any other public way for vehicular travel by whatever name.

Utility Easement – shall mean an easement owned by or dedicated to the City for the purpose of providing the Company and other utilities access to customers and users of any utility service.

Section 2. Grant.

There is hereby granted to Company, the non-exclusive right, privilege, and franchise to construct, maintain, extend, and operate its Facilities in, through, and along the Right-of-Way of the City for the purpose of supplying electric energy to the City and the inhabitants thereof for the full term of this Franchise; subject, however, to the terms and conditions herein set forth. Nothing in this grant shall be construed to franchise or authorize the use of the Company's Facilities or the Right-of-Way by the Company or others, for any purpose not related to the provision of electric energy. The Company may not allow a subsidiary, affiliate, or a third (3rd) party to acquire rights to occupy the Rights-of-Way under this Franchise; provided, that nothing in this section shall prevent Company from allowing the use of its Facilities by others when such use is compensated to the City under the provisions of a franchise granted by the City to any such third party.

Section 3. Term.

a. The term of this Franchise shall be ten (10) years from the effective date of this Ordinance.

b. Upon 60 days advance written notice by the City, the franchise fee percentage rate may be changed on the fifth anniversary of the effective date of this Ordinance.

c. Upon written request of either the City or the Company, the franchise shall be reopened and renegotiated at any time upon any of the following events:

1. Change in federal, state, or local law, regulation, or order which materially affects any rights or obligations of either the City or the Company, including but not limited to the scope of the grant to the Company or the compensation to be received by the City; or

2. Change in the structure or operation of the electrical energy industry which materially affects any rights or obligations of either the City or the Company, including but not limited to the scope of the grant to the Company or the compensation to be received by the City; or

3. Any other material and unintended change or shift in the economic benefit to the City or a change the Company did not anticipate upon accepting the grant of this Franchise.

d. Amendments under this section, if any, shall be made by ordinance as prescribed by statute. The franchise shall remain in effect according to its terms pending completion of any review or renegotiation pursuant to subsection (c).

Section 4. Compensation to the City.

a. In consideration of and as compensation for the franchise hereby granted to the Company by the City, the Company shall make an accounting on a monthly basis to the City of all electric energy that has been Distributed within the City. The Company shall pay the City:

A sum equal to **six percent (6%)** of the Gross Receipts received from such Distribution of electric energy; and the above sum shall be adjusted for uncollectible receivables and for receivables which are later collected.

b. Payment of the compensation above shall be effective on the first day of the first month after final passage and approval by the City and acceptance by the Company. Prior to that date, payments shall continue to be calculated and be paid in the manner previously provided in Ordinance 06-24. Such payments shall be made to the City under procedures, which are mutually agreed to by the Company and the City within thirty (30) days of the last day of the month to which such accounting shall apply.

c. Notwithstanding anything to the contrary in this Franchise, the fee provided for in this Section 4 shall not become effective within any area annexed by the City until 30 days after the City provides the Company with a certified copy of the annexation ordinance, proof of publication as required by law and a map of the city detailing the annexed area.

d. Company will use commercially reasonable efforts to ensure the accuracy of its records and of the determination of the amount of Gross Receipts subject to the fee provided for in this Section 4. In the event and to the extent the accounting rendered to the City by the Company is found to be incorrect due to Company's failure to use commercially reasonable efforts as provided herein, then payment shall be made on the corrected amount, it being agreed that the City may accept any amount offered by the Company, but the acceptance thereof by the City shall not be deemed a settlement of such item if the amount is in

dispute or later found to be incorrect. The Company agrees that all of its books, records, documents, contracts and agreements as may be reasonably necessary for an effective compliance review of this Ordinance shall upon reasonable notice and at all reasonable times be opened to the inspection and examination of the officers of the City and its duly authorized agents, auditor, and employees for the purpose of verifying said accounting. Notwithstanding the obligation herein, the Company shall have the right to require the reasonable protection of proprietary information of the Company.

Section 5. Payment and Charges.

The payments and compensation herein provided shall be in lieu of all other licenses, taxes, charges, and fees, except that the usual general property taxes and special ad valorem property assessments, sales and excise taxes, or charges made for privileges which are not connected with the electric energy business, will be imposed on the Company and are not covered by the payments herein.

Section 6. Use of Right-of-Way.

a. The use of the Right-of-Way under this Franchise by the Company shall be subject to all rules, regulations, policies, resolutions, and ordinances now or hereafter adopted or promulgated by the City in the reasonable exercise of its police power relating to use, placement, location, or management of utilities located in the City's Right-of-way. In addition, the Company shall be subject to all laws, rules, regulations, policies, resolutions, and ordinances now or hereafter adopted or promulgated by the City in the reasonable exercise of its police power relating to permits, fees, sidewalk and pavement cuts, utility location,

construction coordination, screening, and other requirements on the use of the Right-of-Way; provided, however, that nothing contained herein shall constitute a waiver of or be construed as waiving the right of the Company to oppose, challenge, or seek judicial review of, in such manner as is now or may hereafter be provided by law, any such rules, regulation, policy, resolution, or ordinance proposed, adopted, or promulgated by the City. Further, the Company shall comply with the following:

b. The Company's use of the Right-of-Way shall in all matters be subordinate to the City's use of the Right-of-Way for any public purpose. The Company shall coordinate the installation of its Facilities in the Right-of-Way in a manner which minimizes adverse impact on Public Improvements, as reasonably determined by the City. Where installation is not otherwise regulated, the Facilities shall be placed with adequate clearance from such Public Improvements so as not to conflict with such Public Improvement.

c All earth, materials, sidewalks, paving, crossings, utilities, Public Improvements, or improvements of any kind located within the Right-of-Way damaged or removed by the Company in its activities under this Franchise shall be fully repaired or replaced promptly by the Company without cost to the City, however, when such activity is a joint project of utilities or franchise holders, the expenses thereof shall be prorated among the participants, and to the reasonable satisfaction of the City in accordance with the ordinances and regulations of the City pertaining thereto. Nothing in this Franchise shall require the Company to repair or replace any materials, trees, flowers, shrubs,

landscaping or structures that interfere with the Company's access to any of its Facilities located in a Utility Easement.

d Except in the event of an emergency, as reasonably determined by the Company, the Company shall comply with all laws, rules, regulations, policies, resolutions, or ordinances now or hereinafter adopted or promulgated by the City relating to any construction, reconstruction, repair, or relocation of Facilities which would require any street closure which reduces traffic flow. Notwithstanding the foregoing exception all work, including emergency work performed in the traveled way or which in any way impacts vehicular or pedestrian traffic shall be properly signed, barricaded, and otherwise protected.

e. The Company shall cooperate promptly and fully with the City and take all reasonable measures necessary to provide accurate and complete information regarding the location of its Facilities located within the Right-of-Way when requested by the City or its authorized agents for a Public Project. Such location and identification shall be promptly communicated in writing to the City without cost to the City, its employees, agents, or authorized contractors. The Company shall designate and maintain an agent, familiar with the Facilities, who is responsible for providing timely information needed by the City for the design and replacement of Facilities in the Right-of-Way during and for the design of Public Improvements. At the request of the Company, the City may include design for Facilities in the design of Public Projects. Also at the request of the Company, the City and/or its contractor(s) or agent(s) shall provide accurate and timely field locations of proposed Public Projects in the event the Company is required to install new and/or relocate its Facilities.

f. The Company shall promptly locate, remove, relocate, or adjust any Facilities located in the Right-of-Way if reasonably necessary and requested by the City for a Public Project. Such location removal, relocation, or adjustment for a particular Public Project shall be performed by the Company without expense to the City, its employees, agents, or authorized contractors, and shall be specifically subject to rules and regulations of the City pertaining to such. If additional location, removal, relocation, or adjustment is the result of the inaccurate or mistaken information of the Company, the Company shall be responsible for costs associated with such without expense to the City. Likewise, if additional location, removal, relocations or adjustment is the result of inaccurate or mistaken information of the City, the City shall reimburse the Company for any additional expense necessarily incurred by the Company directly due to such inaccurate or mistaken information. The Company shall only be responsible for removal, relocation, or adjustment of Facilities located in the Right-of-Way at the Company's sole cost once each five (5) years for that particular facility. The City shall reimburse the Company for the removal, relocation, or adjustment of the Company's Facilities located in the Right-of-Way if required before the expiration of five (5) years from the date of the last relocation, removal, or adjustment of that particular facility.

g. The Company shall not be responsible for the expenses of relocation to accommodate any new Public Project for Private Development initiated after the effective date of this Ordinance. The expenses attributable to such a project shall be the responsibility of the third (3rd) party upon the request and appropriate documentation of the Company. Before such expenses may be

billed to the third (3rd) party, the Company shall be required to coordinate with the third (3rd) party and the City on the design and construction to ensure that the work required is necessary and done in a cost effective manner. The Company may require payment in advance of estimated costs or relocation prior to undertaking any work required to accommodate any new Public Project for Private Development initiated after the effective date of this Ordinance.

h. The City may continue to provide a location in the Right-of-Way for the Company's Facilities as part of a Public Project, provided that the Company has cooperated promptly and fully with the City in the design of its Facilities as part of the Public Project.

i It shall be the responsibility of the Company to take adequate measures to protect and defend its Facilities in the Right-of-Way from harm or damage. If the Company fails to accurately locate Facilities when requested, it shall have no claim for costs or damages against the City. The Company shall be responsible to the City and its agents, representatives, and authorized contractors for all damages including, but not limited to, delay damages, repair costs, down time, construction delays, penalties or other expenses of any kind arising out of the failure of the Company to perform any of its obligations under this Ordinance. The above general provisions notwithstanding, the City and its authorized contractors shall take reasonable precautionary measures including calling for utility locations through Kansas One Call and exercising due caution when working near the Company's Facilities.

j. All technical standards governing construction, reconstruction, installation, operation, testing, use, maintenance, and dismantling of the Facilities

in the Right-of-Way shall be in accordance with applicable present and future federal, state, and City laws and regulations, including but not limited to the most recent standards of the Kansas Corporation Commission and U.S. Department of Transportation. It is understood that the standards established in this paragraph are minimum standards and the requirements established or referenced in this Franchise may be additional to or stricter than such minimum standards.

k. The City encourages the conservation of the Right-of-Way by the sharing of space by all utilities. Notwithstanding provisions of this Franchise prohibiting third (3rd) party use, to the extent required by federal or state law, the Company will permit any other franchised entity by an appropriate grant, or a contract, or agreement negotiated by the parties, to use any and all Facilities constructed or erected by the Company.

l. Permission is hereby granted to the Company to trim trees upon and overhanging the right-of-way and utility easements. The Company shall perform line clearance work in accordance with regulations established under OSHA 29 CFR 1910.269. All pruning operations shall be performed by personnel qualified to perform the work and in accordance with the latest versions of ANSI Z133.1 (Safety Requirements for Pruning, Repairing, Maintaining and Removing Trees, and Cutting Brush) and ANSI A300 (Part 1) (Standard Practices for Tree, Shrub, and Other Woody Plant Maintenance). For routine trimming operations, customers shall be contacted at least one (1) week in advance by either personal contact or by informational door hanger.

Section 7. Indemnity and Hold Harmless.

The Company shall indemnify and hold and save the City, its officers, employees, agents, and authorized contractors, harmless from and against all claims, damages, expense, liability, and costs including reasonable attorney fees, to the extent occasioned in any manner by the Company's occupancy of the Right-of-Way. In the event a claim shall be made or an action shall be instituted against the City growing out of such occupancy of the Right-of-Way by Facilities of the Company, then upon notice by the City to the Company, the Company shall assume responsibility for the defense of such actions at the cost of the Company, subject to the option of the City to appear and defend.

Section 8. Right of Assignment.

This Franchise shall be assignable only in accordance with the laws of the State of Kansas, as the same may exist at the time when any assignment is made.

Section 9 Acceptance of Terms by Company.

Within thirty (30) days after the final passage and approval of this Ordinance, the Company shall file with the City Clerk of the City its acceptance in writing of the provisions, terms and conditions of this Ordinance. This Ordinance shall constitute a non-exclusive contract between the City and the Company.

Section 10. Conditions of Franchise.

This non-exclusive franchise, grant, and privilege is granted under and subject to all applicable laws and under and subject to all of the orders, rules, and regulations now or hereafter adopted by governmental bodies now or hereafter having jurisdiction.

Section 11. Invalidity of Ordinance.

If any clause, sentence, or section of this Ordinance shall be held to be invalid, it shall not affect the remaining provisions of this Ordinance.

Section 12. Effective Date of Ordinance.

This Ordinance shall take effect and be in force on the first day of the first month after its passage and approval by the City, acceptance by the Company, and publication in the official city newspaper.

Section 13. Repeal of Conflicting Ordinances.

Ordinance No. 06-24, which heretofore granted a non-exclusive franchise to the Company, and which became a contract between the City and the Company in accordance with its terms, and all other ordinances and resolutions or parts thereof inconsistent or in conflict with the terms hereof, are hereby canceled, annulled, repealed, and set aside.

PASSED and APPROVED by the Governing Body on the 6th day of May 2026.

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

Title:	Ordinance No. 26-06 Authorizing and Providing for the issuance of General Obligations Bonds, Series 2026, of the City of Emporia, Kansas.
Agenda Date:	May 6, 2026
Presented By:	Mark Detter, Deputy City Manager

Background:

The Bond Ordinance authorizes and provides for the issuance of $14,315,000 in General Obligation Bonds. The Bond Ordinance describes projects financed by the Series 2026 Bonds.

Discussion:

The Ordinances will authorize the Issuance of Bonds for the purpose of the following improvements:

- Fire Station #2 Remodel and Rehabilitation-$6,600,000 in Bond Proceeds
- New Aerial Fire Truck-$2,200,000 in Bond Proceeds
- Flint Hills Crossing-$2,850,000 in Bond Proceeds
- Overlander Road-$1,150,000 in Bond Proceeds
- Street Sweeper-$400,000 in Bond Proceeds
- Storm Sewer Commercial Street-$1,000,000

Total Issuance is $14,315,000 with premium on bonds covering cost of issuance of bonds.

Financial considerations:

The Series 2026 Bonds are projected to have a 4.02% interest rate. Interest rates will be announced at May 6th, 2026, City Commission meeting. The Fire Station #1 PBC Bonds issued in 2025, the Emporia Fire Station #2 and aerial truck portion of the Series 2026 Bonds debt service will be approximately $1.6 million per year until 2035, when the aerial truck will be paid off. The payment will drop to $1.4 million per year until 2045, when Emporia Fire Station #1 payments have been completed and will be $770,000 in 2046 when the Series 2026 Bonds are fully mature. The payments on fire stations and fire apparatus are maintenance by the maturing of previous bond issues that primarily financed bridge improvements.

The Flint Hills Crossing improvements are scheduled to be paid off in 2046, however, if sales tax receipts exceed projections, the improvements can be paid off prior to the 2046 final payment date. Flint Hills crossing yearly payments are approximately $210,000 per year and 50% of the payments are projected from sales tax receipts in the Community Improvement District. The Overlander Road project portion attributed to the Bond issue is $1,150,000 of the project. Payments on the Overlander project will be between $86,000-$89,500 yearly for 20 years. The overall project was between $4.5 million and $4.6 million. $3.4-$3.5 million of the project is paid for from KDOT Economic Development Funds and Federal Funds. The remaining principal and interest payments for Flint Hills Crossing and Overlander Road will be paid for from bond & interest fund that held a $5.5 million balance at the end of 2025.

In addition, a Street Sweeper costing $400,000 will be financed over 5 years. Payments will be approximately $83,000 per year.

Lastly, the Storm Sewer project will be financed over 20 years with an estimated yearly costs of $75,000 per year.

Recommended action:

Approve Ordinance No.26-06 authorizing the issuance of General Obligation Bonds Series 2026, of the City of Emporia.

Attachments:
Ordinance No. 26-06
Bond Projections
Preliminary Official Statement

Gilmore & Bell, P.C.
05/06/2026

ORDINANCE NO. 26-06

OF

THE CITY OF EMPORIA, KANSAS

PASSED

MAY 6, 2026

_____

GENERAL OBLIGATION BONDS
SERIES 2026

ORDINANCE NO. 26-06

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF GENERAL OBLIGATION BONDS, SERIES 2026, OF THE CITY OF EMPORIA, KANSAS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH; AND MAKING CERTAIN COVENANTS WITH RESPECT THERETO.

WHEREAS, the City of Emporia, Kansas (the "City") is a city of the first class, duly created, organized and existing under the Constitution and laws of the State; and

WHEREAS, pursuant to the laws of the State of Kansas applicable thereto, by proceedings duly had, the City Commission of the City (the "Governing Body") has authorized the following improvements (the "Improvements") to be made in the City, to-wit:

Project Description	Ord/Res. No.	Authority (K.S.A.)	Amount
Flint Hills Crossing Infrastructure Improvements – Streets, Sanitary Sewer, Water, and Storm Sewer Improvements	Res No. 3741	13-1024a/Charter Ord. 41	$ 3,218,275
Overlander Road-Main Trafficway	Res No. 3771	12-685 *et seq*.	4,774,110
Aerial Fire Truck Acquisition	Res No. 3785	13-1024a/Charter Ord. 41	2,200,000
Fire Station #2	Res No. 3785	13-1024a/Charter Ord. 41	7,000,000
Street Sweeper	Res No. 3788	13-1024a/Charter Ord. 41	400,000
Storm Sewer Improvements	Res. No. 3791	13-1024a/Charter Ord. 41	1,000,000
Total:			***$18,592,385***

; and

WHEREAS, the City is authorized by law to issue general obligation bonds of the City to pay the costs of the Improvements; and

WHEREAS, none of such general obligation bonds heretofore authorized have been issued and the City proposes to issue $14,315,000* of its general obligation bonds[, together with bid premium thereon,] to pay a portion of the costs of the Improvements; and

WHEREAS, the Governing Body has advertised the sale of the Bonds in accordance with the law and at a meeting held in the City on this date awarded the sale of such Bonds to the best bidder.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF EMPORIA, KANSAS, AS FOLLOWS:

Section 1. Definitions of Words and Terms. In addition to words and terms defined elsewhere herein, the following words and terms in this Ordinance shall have the meanings hereinafter set forth. Unless the context shall otherwise indicate, words importing the singular number shall include the plural and vice versa, and words importing persons shall include firms, associations and corporations, including public bodies, as well as natural persons.

"Act" means the Constitution and statutes of the State including K.S.A. 10-101 to 10-125, inclusive, K.S.A. 10-620 *et seq*., K.S.A. 13-1024a, as amended by Charter Ordinance No. 41, and K.S.A. 12-685 *et seq*., all as amended and supplemented from time to time.

"Bond and Interest Fund" means the Bond and Interest Fund of the City for its general obligation bonds.

"Bond Resolution" means the resolution to be adopted by the Governing Body prescribing the terms and details of the Bonds and making covenants with respect thereto.

"Bonds" means the City's General Obligation Bonds, Series 2026, dated May 27, 2026, authorized by this Ordinance.

"City" means the City of Emporia, Kansas.

"Clerk" means the duly appointed and acting Clerk of the City or, in the Clerk's absence, the duly appointed Deputy, Assistant or Acting Clerk.

"Director of Finance" means the duly appointed and acting Director of Finance of the City or, in the Director of Finance's absence, the duly appointed Deputy, Assistant or Acting Director of Finance of the City.

"Governing Body" means the City Commission of the City.

"Mayor" means the duly elected and acting Mayor of the City or, in the Mayor's absence, the duly appointed and/or elected Vice Mayor or Acting Mayor of the City.

"Ordinance" means this Ordinance authorizing the issuance of the Bonds.

"State" means the State of Kansas.

"Substitute Improvements" means the substitute or additional improvements of the City authorized in the manner set forth in the Bond Resolution.

Section 2. Authorization of the Bonds. There shall be issued and hereby are authorized and directed to be issued the General Obligation Bonds, Series 2026, of the City in the principal amount of $14,315,000*, for the purpose of providing funds to: (a) pay a portion of the costs of the Improvements; and (b) pay costs of issuance of the Bonds.

Section 3. Security for the Bonds. The Bonds shall be general obligations of the City payable as to both principal and interest from ad valorem taxes, which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the City. The full faith, credit and resources of the City are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

Section 4. Terms, Details and Conditions of the Bonds. The Bonds shall be dated and bear interest, shall mature and be payable at such times, shall be in such forms, shall be subject to redemption and payment prior to the maturity thereof, and shall be issued and delivered in the manner prescribed and subject to the provisions, covenants and agreements set forth in the Bond Resolution hereafter adopted by the Governing Body.

Section 5. Levy and Collection of Annual Tax. The Governing Body shall annually make provision for the payment of principal of, premium, if any, and interest on the Bonds as the same become due by levying and collecting the necessary taxes upon all of the taxable tangible property within the City in the manner provided by law.

The taxes above referred to shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the general ad valorem taxes of the City are levied and collected, shall be used solely for the payment of the principal of and interest on the Bonds as and when the same become due and the fees and expenses of the paying agent for the Bonds. The proceeds derived from said taxes shall be deposited in the Bond and Interest Fund.

If at any time said taxes are not collected in time to pay the principal of or interest on the Bonds when due, the City Treasurer is hereby authorized and directed to pay said principal or interest out of the general funds of the City and to reimburse said general funds for money so expended when said taxes are collected.

Section 6. Further Authority. The Mayor, City Manager, Assistant City Manager, Director of Finance, Clerk and other City officials are hereby further authorized and directed to execute any and all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of the Ordinance, and to make alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

Section 7. Governing Law. This Ordinance and the Bonds shall be governed exclusively by and construed in accordance with the applicable laws of the State.

Section 8. Effective Date. This Ordinance shall take effect and be in full force from and after its passage by the Governing Body and publication of the Ordinance or a summary thereof in the official City newspaper.

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PASSED by the City Commission on May 6, 2026 and **SIGNED** by the Mayor.

(SEAL)

_____
Mayor

ATTEST:

_____
Clerk

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CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of the original ordinance; that said Ordinance was passed on May 6, 2026; that the record of the final vote on its passage is found on page ____ of journal ____; and that the Ordinance or a summary thereof was published in the ***Emporia Gazette*** on May 12, 2026.

DATED: May 6, 2026.

_____
Clerk

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(PUBLISHED IN THE ***EMPORIA GAZETTE*** ON MAY 12, 2026)

SUMMARY OF ORDINANCE NO. 26-06

On May 6, 2026, the governing body of the City of Emporia, Kansas passed an ordinance entitled:

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF GENERAL OBLIGATION BONDS, SERIES 2026, OF THE CITY OF EMPORIA, KANSAS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH; AND MAKING CERTAIN COVENANTS WITH RESPECT THERETO.

The Series 2026 Bonds approved by the Ordinance are being issued in the principal amount set forth therein to finance certain improvements in the City, and constitute general obligations of the City payable as to both principal and interest, to the extent necessary, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the City. A complete text of the Ordinance may be obtained or viewed free of charge at the office of the City Clerk, 111 East 6th Avenue, Emporia, Kansas 66801. A reproduction of the Ordinance is available for not less than 7 days following the publication date of this Summary at www.emporiaks.gov.

This Summary is hereby certified to be legally accurate and sufficient pursuant to the laws of the State of Kansas.

DATED: May 6, 2026.

_____
City Attorney

**EXCERPT OF MINUTES OF A MEETING
OF THE CITY COMMISSION OF
THE CITY OF EMPORIA, KANSAS
HELD ON MAY 6, 2026**

The City Commission (the "Governing Body") met in regular session at the usual meeting place in the City, at 11:00 A.M., the following members being present and participating, to-wit:

Absent:

The Mayor declared that a quorum was present and called the meeting to order.

* * * * * * * * * * * * * *

(Other Proceedings)

The Director of Finance reported that pursuant to the Notice of Bond Sale heretofore duly given, bids for the purchase of General Obligation Bonds, Series 2026, dated May 27, 2026, of the City had been received. A tabulation of said bids is set forth as ***EXHIBIT A*** hereto.

The Governing Body reviewed and considered the bids and it was found and determined that the bid of [PURCHASER], [PURCHASER CITY, STATE], was the best bid for the Bonds, a copy of which is attached hereto as ***EXHIBIT B***.

There was presented an Ordinance and a Resolution entitled:

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF GENERAL OBLIGATION BONDS, SERIES 2026, OF THE CITY OF EMPORIA, KANSAS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH; AND MAKING CERTAIN COVENANTS WITH RESPECT THERETO.

A RESOLUTION PRESCRIBING THE FORM AND DETAILS OF AND AUTHORIZING AND DIRECTING THE SALE AND DELIVERY OF GENERAL OBLIGATION BONDS, SERIES 2026, OF THE CITY OF EMPORIA, KANSAS, PREVIOUSLY AUTHORIZED BY ORDINANCE NO. 26-06 OF THE ISSUER; MAKING CERTAIN COVENANTS AND AGREEMENTS TO PROVIDE FOR THE PAYMENT AND SECURITY THEREOF; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS CONNECTED THEREWITH.

Commissioner _____ moved that (1) the bid be accepted and that the Mayor and Clerk be authorized and directed to execute the bid form selling the Bonds to the best bidder on the basis of the bid and the terms specified in the Notice of Bond Sale, (2) the Ordinance be passed, and (3) the

Resolution be adopted. The motion was seconded by Commissioner _____. The motion was carried by the following vote of the Governing Body:

Yea: _____.

Nay: _____.

The Mayor declared the Ordinance duly passed and the Ordinance was then duly numbered Ordinance No. 26-06, was signed by the Mayor and attested by the Clerk and the Ordinance or a summary thereof was directed to be published one time in the official newspaper of the City. The Mayor also declared the Resolution duly adopted and the Resolution was then duly numbered Resolution No. 3790, and was signed by the Mayor and attested by the Clerk.

* * * * * * * * * * * * * *

(Other Proceedings)

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On motion duly made, seconded and carried, the meeting thereupon adjourned.

CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the Governing Body of the City of Emporia, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

_____
Clerk

EXHIBIT A
BID TABULATION

CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS

Dated: May 27, 2026
Series 2026
Good Faith Deposit: $286,300

Sale Date: May 6, 2026
9:00 A.M., Central Time
Max Interest Rate: [____]%

BIDDERS

EXHIBIT B

(BID OF PURCHASER)

SOURCES AND USES OF FUNDS

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Dated Date 05/27/2026
Delivery Date 05/27/2026

Sources:	Fire Station #2	Flint Hills Crossing	Overland	Street Sweeper	Aerial Fire Truck	Storm Sewer	Total
Bond Proceeds:							
Par Amount	6,650,000.00	2,870,000.00	1,160,000.00	405,000.00	2,225,000.00	1,005,000.00	14,315,000.00
Premium	71,157.20	30,665.70	12,431.30	1,316.20	16,118.00	10,795.60	142,484.00
	6,721,157.20	2,900,665.70	1,172,431.30	406,316.20	2,241,118.00	1,015,795.60	14,457,484.00
Other Sources of Funds:							
Remaining Proceeds - Fire Station #1	500,000.00						500,000.00
	7,221,157.20	2,900,665.70	1,172,431.30	406,316.20	2,241,118.00	1,015,795.60	14,957,484.00

Uses:	Fire Station #2	Flint Hills Crossing	Overland	Street Sweeper	Aerial Fire Truck	Storm Sewer	Total
Project Fund Deposits:							
Fire Station #2	7,100,000.00						7,100,000.00
Flint Hills Crossing Project		2,850,000.00					2,850,000.00
Overland Project			1,150,000.00				1,150,000.00
Street Sweeper				400,000.00			400,000.00
Aerial Fire Truck					2,200,000.00		2,200,000.00
Storm Sewer						1,000,000.00	1,000,000.00
	7,100,000.00	2,850,000.00	1,150,000.00	400,000.00	2,200,000.00	1,000,000.00	14,700,000.00
Cost of Issuance:							
Bond Counsel Fee	18,581.91	8,019.56	3,241.36	1,131.68	6,217.25	2,808.24	40,000.00
Municipal Advisor	19,743.28	8,520.78	3,443.94	1,202.41	6,605.83	2,983.76	42,500.00
Rating Agency Fee	11,242.05	4,851.83	1,961.02	684.67	3,761.44	1,698.99	24,200.00
State Treasurer - Paying Agent	2,322.74	1,002.44	405.17	141.46	777.16	351.03	5,000.00
State Treasurer - Setup Fee	139.36	60.15	24.31	8.49	46.63	21.06	300.00
State Treasurer - Registration Fee	13.94	6.01	2.43	0.85	4.66	2.11	30.00
CUSIP	413.91	178.64	72.20	25.21	138.49	62.55	891.00
Attorney General Transcript Review	185.82	80.20	32.41	11.32	62.17	28.08	400.00
MuniHub / Official Statement	464.55	200.49	81.03	28.29	155.43	70.21	1,000.00
Miscellaneous	232.27	100.24	40.52	14.15	77.72	35.10	500.00
	53,339.83	23,020.34	9,304.39	3,248.53	17,846.78	8,061.13	114,821.00
Delivery Date Expenses:							
Underwriter's Discount	66,190.61	28,566.47	11,546.03	4,031.16	22,146.48	10,003.25	142,484.00
Other Uses of Funds:							
Additional Proceeds	1,626.76	-921.11	1,580.88	-963.49	1,124.74	-2,268.78	179.00
	7,221,157.20	2,900,665.70	1,172,431.30	406,316.20	2,241,118.00	1,015,795.60	14,957,484.00

BOND DEBT SERVICE

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						14,315,000	14,315,000
03/01/2027			409,247.55	409,247.55		14,315,000	14,315,000
09/01/2027	555,000	2.750%	268,848.75	823,848.75	1,233,096.30	13,760,000	13,760,000
03/01/2028			261,217.50	261,217.50		13,760,000	13,760,000
09/01/2028	710,000	2.750%	261,217.50	971,217.50	1,232,435.00	13,050,000	13,050,000
03/01/2029			251,455.00	251,455.00		13,050,000	13,050,000
09/01/2029	735,000	3.000%	251,455.00	986,455.00	1,237,910.00	12,315,000	12,315,000
03/01/2030			240,430.00	240,430.00		12,315,000	12,315,000
09/01/2030	760,000	3.000%	240,430.00	1,000,430.00	1,240,860.00	11,555,000	11,555,000
03/01/2031			229,030.00	229,030.00		11,555,000	11,555,000
09/01/2031	775,000	3.000%	229,030.00	1,004,030.00	1,233,060.00	10,780,000	10,780,000
03/01/2032			217,405.00	217,405.00		10,780,000	10,780,000
09/01/2032	710,000	3.250%	217,405.00	927,405.00	1,144,810.00	10,070,000	10,070,000
03/01/2033			205,867.50	205,867.50		10,070,000	10,070,000
09/01/2033	740,000	3.250%	205,867.50	945,867.50	1,151,735.00	9,330,000	9,330,000
03/01/2034			193,842.50	193,842.50		9,330,000	9,330,000
09/01/2034	760,000	3.500%	193,842.50	953,842.50	1,147,685.00	8,570,000	8,570,000
03/01/2035			180,542.50	180,542.50		8,570,000	8,570,000
09/01/2035	785,000	3.600%	180,542.50	965,542.50	1,146,085.00	7,785,000	7,785,000
03/01/2036			166,412.50	166,412.50		7,785,000	7,785,000
09/01/2036	815,000	3.750%	166,412.50	981,412.50	1,147,825.00	6,970,000	6,970,000
03/01/2037			151,131.25	151,131.25		6,970,000	6,970,000
09/01/2037	575,000	3.750%	151,131.25	726,131.25	877,262.50	6,395,000	6,395,000
03/01/2038			140,350.00	140,350.00		6,395,000	6,395,000
09/01/2038	595,000	4.000%	140,350.00	735,350.00	875,700.00	5,800,000	5,800,000
03/01/2039			128,450.00	128,450.00		5,800,000	5,800,000
09/01/2039	625,000	4.000%	128,450.00	753,450.00	881,900.00	5,175,000	5,175,000
03/01/2040			115,950.00	115,950.00		5,175,000	5,175,000
09/01/2040	650,000	4.250%	115,950.00	765,950.00	881,900.00	4,525,000	4,525,000
03/01/2041			102,137.50	102,137.50		4,525,000	4,525,000
09/01/2041	675,000	4.250%	102,137.50	777,137.50	879,275.00	3,850,000	3,850,000
03/01/2042			87,793.75	87,793.75		3,850,000	3,850,000
09/01/2042	705,000	4.250%	87,793.75	792,793.75	880,587.50	3,145,000	3,145,000
03/01/2043			72,812.50	72,812.50		3,145,000	3,145,000
09/01/2043	740,000	4.500%	72,812.50	812,812.50	885,625.00	2,405,000	2,405,000
03/01/2044			56,162.50	56,162.50		2,405,000	2,405,000
09/01/2044	765,000	4.500%	56,162.50	821,162.50	877,325.00	1,640,000	1,640,000
03/01/2045			38,950.00	38,950.00		1,640,000	1,640,000
09/01/2045	800,000	4.750%	38,950.00	838,950.00	877,900.00	840,000	840,000
03/01/2046			19,950.00	19,950.00		840,000	840,000
09/01/2046	840,000	4.750%	19,950.00	859,950.00	879,900.00		
	14,315,000		6,397,876.30	20,712,876.30	20,712,876.30		

BOND DEBT SERVICE

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
09/01/2026					14,315,000	14,315,000
09/01/2027	555,000	2.750%	678,096.30	1,233,096.30	13,760,000	13,760,000
09/01/2028	710,000	2.750%	522,435.00	1,232,435.00	13,050,000	13,050,000
09/01/2029	735,000	3.000%	502,910.00	1,237,910.00	12,315,000	12,315,000
09/01/2030	760,000	3.000%	480,860.00	1,240,860.00	11,555,000	11,555,000
09/01/2031	775,000	3.000%	458,060.00	1,233,060.00	10,780,000	10,780,000
09/01/2032	710,000	3.250%	434,810.00	1,144,810.00	10,070,000	10,070,000
09/01/2033	740,000	3.250%	411,735.00	1,151,735.00	9,330,000	9,330,000
09/01/2034	760,000	3.500%	387,685.00	1,147,685.00	8,570,000	8,570,000
09/01/2035	785,000	3.600%	361,085.00	1,146,085.00	7,785,000	7,785,000
09/01/2036	815,000	3.750%	332,825.00	1,147,825.00	6,970,000	6,970,000
09/01/2037	575,000	3.750%	302,262.50	877,262.50	6,395,000	6,395,000
09/01/2038	595,000	4.000%	280,700.00	875,700.00	5,800,000	5,800,000
09/01/2039	625,000	4.000%	256,900.00	881,900.00	5,175,000	5,175,000
09/01/2040	650,000	4.250%	231,900.00	881,900.00	4,525,000	4,525,000
09/01/2041	675,000	4.250%	204,275.00	879,275.00	3,850,000	3,850,000
09/01/2042	705,000	4.250%	175,587.50	880,587.50	3,145,000	3,145,000
09/01/2043	740,000	4.500%	145,625.00	885,625.00	2,405,000	2,405,000
09/01/2044	765,000	4.500%	112,325.00	877,325.00	1,640,000	1,640,000
09/01/2045	800,000	4.750%	77,900.00	877,900.00	840,000	840,000
09/01/2046	840,000	4.750%	39,900.00	879,900.00		
	14,315,000		6,397,876.30	20,712,876.30		

BOND DEBT SERVICE BREAKDOWN

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Period Ending	Fire Station #2	Flint Hills Crossing	Overland	Street Sweeper	Aerial Fire Truck	Storm Sewer	Total
09/01/2027	501,082.35	215,683.25	86,882.42	89,833.82	265,311.32	74,303.14	1,233,096.30
09/01/2028	498,755.00	214,492.50	89,280.00	89,700.00	266,800.00	73,407.50	1,232,435.00
09/01/2029	502,017.50	216,605.00	88,042.50	87,500.00	266,300.00	77,445.00	1,237,910.00
09/01/2030	499,367.50	218,305.00	86,692.50	90,100.00	270,150.00	76,245.00	1,240,860.00
09/01/2031	501,567.50	214,855.00	85,342.50	87,550.00	268,700.00	75,045.00	1,233,060.00
09/01/2032	498,467.50	216,405.00	88,992.50		267,100.00	73,845.00	1,144,810.00
09/01/2033	499,530.00	217,505.00	87,367.50		269,787.50	77,545.00	1,151,735.00
09/01/2034	500,267.50	218,442.50	85,742.50		267,150.00	76,082.50	1,147,685.00
09/01/2035	499,942.50	213,892.50	88,992.50		268,750.00	74,507.50	1,146,085.00
09/01/2036	498,962.50	214,212.50	87,012.50		269,750.00	77,887.50	1,147,825.00
09/01/2037	502,150.00	214,150.00	84,950.00			76,012.50	877,262.50
09/01/2038	499,775.00	213,900.00	87,887.50			74,137.50	875,700.00
09/01/2039	501,175.00	218,100.00	85,487.50			77,137.50	881,900.00
09/01/2040	501,975.00	216,900.00	88,087.50			74,937.50	881,900.00
09/01/2041	501,250.00	215,100.00	85,325.00			77,600.00	879,275.00
09/01/2042	499,887.50	218,087.50	87,562.50			75,050.00	880,587.50
09/01/2043	502,887.50	215,650.00	89,587.50			77,500.00	885,625.00
09/01/2044	498,987.50	217,550.00	86,212.50			74,575.00	877,325.00
09/01/2045	499,412.50	214,000.00	87,837.50			76,650.00	877,900.00
09/01/2046	502,800.00	214,737.50	89,037.50			73,325.00	879,900.00
	10,010,259.85	4,318,573.25	1,746,322.42	444,683.82	2,679,798.82	1,513,238.14	20,712,876.30

BOND PRICING

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Bond Component	Maturity Date	Amount	Rate	Yield	Price		Yield to Maturity	Call Date	Call Price	Premium (-Discount)
Serial Bonds:										
	09/01/2027	555,000	2.750%	2.620%	100.158					876.90
	09/01/2028	710,000	2.750%	2.700%	100.106					752.60
	09/01/2029	735,000	3.000%	2.770%	100.709					5,211.15
	09/01/2030	760,000	3.000%	2.910%	100.355					2,698.00
	09/01/2031	775,000	3.000%	2.940%	100.287					2,224.25
	09/01/2032	710,000	3.250%	3.100%	100.844					5,992.40
	09/01/2033	740,000	3.250%	3.170%	100.512					3,788.80
	09/01/2034	760,000	3.500%	3.320%	101.287					9,781.20
	09/01/2035	785,000	3.600%	3.450%	101.176					9,231.60
	09/01/2036	815,000	3.750%	3.570%	101.404	C	3.585%	09/01/2035	100.000	11,442.60
	09/01/2037	575,000	3.750%	3.650%	100.775	C	3.665%	09/01/2035	100.000	4,456.25
	09/01/2038	595,000	4.000%	3.770%	101.779	C	3.816%	09/01/2035	100.000	10,585.05
	09/01/2039	625,000	4.000%	3.910%	100.688	C	3.932%	09/01/2035	100.000	4,300.00
	09/01/2040	650,000	4.250%	3.940%	102.380	C	4.028%	09/01/2035	100.000	15,470.00
	09/01/2041	675,000	4.250%	4.030%	101.681	C	4.100%	09/01/2035	100.000	11,346.75
	09/01/2042	705,000	4.250%	4.130%	100.910	C	4.172%	09/01/2035	100.000	6,415.50
	09/01/2043	740,000	4.500%	4.270%	101.738	C	4.355%	09/01/2035	100.000	12,861.20
	09/01/2044	765,000	4.500%	4.400%	100.747	C	4.439%	09/01/2035	100.000	5,714.55
	09/01/2045	800,000	4.750%	4.530%	101.642	C	4.620%	09/01/2035	100.000	13,136.00
	09/01/2046	840,000	4.750%	4.650%	100.738	C	4.693%	09/01/2035	100.000	6,199.20
		14,315,000								142,484.00

Dated Date	05/27/2026	
Delivery Date	05/27/2026	
First Coupon	03/01/2027	
Par Amount	14,315,000.00	
Premium	142,484.00	
Production	14,457,484.00	100.995348%
Underwriter's Discount	-142,484.00	-0.995348%
Purchase Price	14,315,000.00	100.000000%
Accrued Interest		
Net Proceeds	14,315,000.00	

BOND SUMMARY STATISTICS

City of Emporia, Kansas
General Obligation Bonds, Series 2026
(Multiple Capital Projects)
Estimated Market Rates as of April 6, 2026, Assumes 'AA-' Rating

Dated Date	05/27/2026
Delivery Date	05/27/2026
Last Maturity	09/01/2046
Arbitrage Yield	3.924583%
True Interest Cost (TIC)	4.047528%
Net Interest Cost (NIC)	4.100866%
All-In TIC	4.143489%
Average Coupon	4.100866%
Average Life (years)	10.899
Duration of Issue (years)	8.579
Par Amount	14,315,000.00
Bond Proceeds	14,457,484.00
Total Interest	6,397,876.30
Net Interest	6,397,876.30
Total Debt Service	20,712,876.30
Maximum Annual Debt Service	1,240,860.00
Average Annual Debt Service	1,022,297.16
Underwriter's Fees (per $1000)	
Average Takedown	
Other Fee	9.953475
Total Underwriter's Discount	9.953475
Bid Price	100.000000

Bond Component	Par Value	Price	Average Coupon	Average Life
Serial Bonds	14,315,000.00	100.995	4.10086612%	10.899
	14,315,000.00			10.899

	TIC	All-In TIC	Arbitrage Yield
Par Value	14,315,000.00	14,315,000.00	14,315,000.00
+ Accrued Interest			
+ Premium (Discount)	142,484.00	142,484.00	142,484.00
- Underwriter's Discount	-142,484.00	-142,484.00	
- Cost of Issuance Expense		-114,821.00	
- Other Amounts			
Target Value	14,315,000.00	14,200,179.00	14,457,484.00
Target Date	05/27/2026	05/27/2026	05/27/2026
Yield	4.047528%	4.143489%	3.924583%

BOND DEBT SERVICE

City of Emporia, Kansas
Fire Station #2

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						6,650,000	6,650,000
03/01/2027			196,798.60	196,798.60		6,650,000	6,650,000
09/01/2027	175,000	2.750%	129,283.75	304,283.75	501,082.35	6,475,000	6,475,000
03/01/2028			126,877.50	126,877.50		6,475,000	6,475,000
09/01/2028	245,000	2.750%	126,877.50	371,877.50	498,755.00	6,230,000	6,230,000
03/01/2029			123,508.75	123,508.75		6,230,000	6,230,000
09/01/2029	255,000	3.000%	123,508.75	378,508.75	502,017.50	5,975,000	5,975,000
03/01/2030			119,683.75	119,683.75		5,975,000	5,975,000
09/01/2030	260,000	3.000%	119,683.75	379,683.75	499,367.50	5,715,000	5,715,000
03/01/2031			115,783.75	115,783.75		5,715,000	5,715,000
09/01/2031	270,000	3.000%	115,783.75	385,783.75	501,567.50	5,445,000	5,445,000
03/01/2032			111,733.75	111,733.75		5,445,000	5,445,000
09/01/2032	275,000	3.250%	111,733.75	386,733.75	498,467.50	5,170,000	5,170,000
03/01/2033			107,265.00	107,265.00		5,170,000	5,170,000
09/01/2033	285,000	3.250%	107,265.00	392,265.00	499,530.00	4,885,000	4,885,000
03/01/2034			102,633.75	102,633.75		4,885,000	4,885,000
09/01/2034	295,000	3.500%	102,633.75	397,633.75	500,267.50	4,590,000	4,590,000
03/01/2035			97,471.25	97,471.25		4,590,000	4,590,000
09/01/2035	305,000	3.600%	97,471.25	402,471.25	499,942.50	4,285,000	4,285,000
03/01/2036			91,981.25	91,981.25		4,285,000	4,285,000
09/01/2036	315,000	3.750%	91,981.25	406,981.25	498,962.50	3,970,000	3,970,000
03/01/2037			86,075.00	86,075.00		3,970,000	3,970,000
09/01/2037	330,000	3.750%	86,075.00	416,075.00	502,150.00	3,640,000	3,640,000
03/01/2038			79,887.50	79,887.50		3,640,000	3,640,000
09/01/2038	340,000	4.000%	79,887.50	419,887.50	499,775.00	3,300,000	3,300,000
03/01/2039			73,087.50	73,087.50		3,300,000	3,300,000
09/01/2039	355,000	4.000%	73,087.50	428,087.50	501,175.00	2,945,000	2,945,000
03/01/2040			65,987.50	65,987.50		2,945,000	2,945,000
09/01/2040	370,000	4.250%	65,987.50	435,987.50	501,975.00	2,575,000	2,575,000
03/01/2041			58,125.00	58,125.00		2,575,000	2,575,000
09/01/2041	385,000	4.250%	58,125.00	443,125.00	501,250.00	2,190,000	2,190,000
03/01/2042			49,943.75	49,943.75		2,190,000	2,190,000
09/01/2042	400,000	4.250%	49,943.75	449,943.75	499,887.50	1,790,000	1,790,000
03/01/2043			41,443.75	41,443.75		1,790,000	1,790,000
09/01/2043	420,000	4.500%	41,443.75	461,443.75	502,887.50	1,370,000	1,370,000
03/01/2044			31,993.75	31,993.75		1,370,000	1,370,000
09/01/2044	435,000	4.500%	31,993.75	466,993.75	498,987.50	935,000	935,000
03/01/2045			22,206.25	22,206.25		935,000	935,000
09/01/2045	455,000	4.750%	22,206.25	477,206.25	499,412.50	480,000	480,000
03/01/2046			11,400.00	11,400.00		480,000	480,000
09/01/2046	480,000	4.750%	11,400.00	491,400.00	502,800.00		
	6,650,000		3,360,259.85	10,010,259.85	10,010,259.85		

BOND DEBT SERVICE

City of Emporia, Kansas
Flint Hills Crossing

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						2,870,000	2,870,000
03/01/2027			84,905.75	84,905.75		2,870,000	2,870,000
09/01/2027	75,000	2.750%	55,777.50	130,777.50	215,683.25	2,795,000	2,795,000
03/01/2028			54,746.25	54,746.25		2,795,000	2,795,000
09/01/2028	105,000	2.750%	54,746.25	159,746.25	214,492.50	2,690,000	2,690,000
03/01/2029			53,302.50	53,302.50		2,690,000	2,690,000
09/01/2029	110,000	3.000%	53,302.50	163,302.50	216,605.00	2,580,000	2,580,000
03/01/2030			51,652.50	51,652.50		2,580,000	2,580,000
09/01/2030	115,000	3.000%	51,652.50	166,652.50	218,305.00	2,465,000	2,465,000
03/01/2031			49,927.50	49,927.50		2,465,000	2,465,000
09/01/2031	115,000	3.000%	49,927.50	164,927.50	214,855.00	2,350,000	2,350,000
03/01/2032			48,202.50	48,202.50		2,350,000	2,350,000
09/01/2032	120,000	3.250%	48,202.50	168,202.50	216,405.00	2,230,000	2,230,000
03/01/2033			46,252.50	46,252.50		2,230,000	2,230,000
09/01/2033	125,000	3.250%	46,252.50	171,252.50	217,505.00	2,105,000	2,105,000
03/01/2034			44,221.25	44,221.25		2,105,000	2,105,000
09/01/2034	130,000	3.500%	44,221.25	174,221.25	218,442.50	1,975,000	1,975,000
03/01/2035			41,946.25	41,946.25		1,975,000	1,975,000
09/01/2035	130,000	3.600%	41,946.25	171,946.25	213,892.50	1,845,000	1,845,000
03/01/2036			39,606.25	39,606.25		1,845,000	1,845,000
09/01/2036	135,000	3.750%	39,606.25	174,606.25	214,212.50	1,710,000	1,710,000
03/01/2037			37,075.00	37,075.00		1,710,000	1,710,000
09/01/2037	140,000	3.750%	37,075.00	177,075.00	214,150.00	1,570,000	1,570,000
03/01/2038			34,450.00	34,450.00		1,570,000	1,570,000
09/01/2038	145,000	4.000%	34,450.00	179,450.00	213,900.00	1,425,000	1,425,000
03/01/2039			31,550.00	31,550.00		1,425,000	1,425,000
09/01/2039	155,000	4.000%	31,550.00	186,550.00	218,100.00	1,270,000	1,270,000
03/01/2040			28,450.00	28,450.00		1,270,000	1,270,000
09/01/2040	160,000	4.250%	28,450.00	188,450.00	216,900.00	1,110,000	1,110,000
03/01/2041			25,050.00	25,050.00		1,110,000	1,110,000
09/01/2041	165,000	4.250%	25,050.00	190,050.00	215,100.00	945,000	945,000
03/01/2042			21,543.75	21,543.75		945,000	945,000
09/01/2042	175,000	4.250%	21,543.75	196,543.75	218,087.50	770,000	770,000
03/01/2043			17,825.00	17,825.00		770,000	770,000
09/01/2043	180,000	4.500%	17,825.00	197,825.00	215,650.00	590,000	590,000
03/01/2044			13,775.00	13,775.00		590,000	590,000
09/01/2044	190,000	4.500%	13,775.00	203,775.00	217,550.00	400,000	400,000
03/01/2045			9,500.00	9,500.00		400,000	400,000
09/01/2045	195,000	4.750%	9,500.00	204,500.00	214,000.00	205,000	205,000
03/01/2046			4,868.75	4,868.75		205,000	205,000
09/01/2046	205,000	4.750%	4,868.75	209,868.75	214,737.50		
	2,870,000		1,448,573.25	4,318,573.25	4,318,573.25		

BOND DEBT SERVICE

City of Emporia, Kansas
Overland

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						1,160,000	1,160,000
03/01/2027			34,329.92	34,329.92		1,160,000	1,160,000
09/01/2027	30,000	2.750%	22,552.50	52,552.50	86,882.42	1,130,000	1,130,000
03/01/2028			22,140.00	22,140.00		1,130,000	1,130,000
09/01/2028	45,000	2.750%	22,140.00	67,140.00	89,280.00	1,085,000	1,085,000
03/01/2029			21,521.25	21,521.25		1,085,000	1,085,000
09/01/2029	45,000	3.000%	21,521.25	66,521.25	88,042.50	1,040,000	1,040,000
03/01/2030			20,846.25	20,846.25		1,040,000	1,040,000
09/01/2030	45,000	3.000%	20,846.25	65,846.25	86,692.50	995,000	995,000
03/01/2031			20,171.25	20,171.25		995,000	995,000
09/01/2031	45,000	3.000%	20,171.25	65,171.25	85,342.50	950,000	950,000
03/01/2032			19,496.25	19,496.25		950,000	950,000
09/01/2032	50,000	3.250%	19,496.25	69,496.25	88,992.50	900,000	900,000
03/01/2033			18,683.75	18,683.75		900,000	900,000
09/01/2033	50,000	3.250%	18,683.75	68,683.75	87,367.50	850,000	850,000
03/01/2034			17,871.25	17,871.25		850,000	850,000
09/01/2034	50,000	3.500%	17,871.25	67,871.25	85,742.50	800,000	800,000
03/01/2035			16,996.25	16,996.25		800,000	800,000
09/01/2035	55,000	3.600%	16,996.25	71,996.25	88,992.50	745,000	745,000
03/01/2036			16,006.25	16,006.25		745,000	745,000
09/01/2036	55,000	3.750%	16,006.25	71,006.25	87,012.50	690,000	690,000
03/01/2037			14,975.00	14,975.00		690,000	690,000
09/01/2037	55,000	3.750%	14,975.00	69,975.00	84,950.00	635,000	635,000
03/01/2038			13,943.75	13,943.75		635,000	635,000
09/01/2038	60,000	4.000%	13,943.75	73,943.75	87,887.50	575,000	575,000
03/01/2039			12,743.75	12,743.75		575,000	575,000
09/01/2039	60,000	4.000%	12,743.75	72,743.75	85,487.50	515,000	515,000
03/01/2040			11,543.75	11,543.75		515,000	515,000
09/01/2040	65,000	4.250%	11,543.75	76,543.75	88,087.50	450,000	450,000
03/01/2041			10,162.50	10,162.50		450,000	450,000
09/01/2041	65,000	4.250%	10,162.50	75,162.50	85,325.00	385,000	385,000
03/01/2042			8,781.25	8,781.25		385,000	385,000
09/01/2042	70,000	4.250%	8,781.25	78,781.25	87,562.50	315,000	315,000
03/01/2043			7,293.75	7,293.75		315,000	315,000
09/01/2043	75,000	4.500%	7,293.75	82,293.75	89,587.50	240,000	240,000
03/01/2044			5,606.25	5,606.25		240,000	240,000
09/01/2044	75,000	4.500%	5,606.25	80,606.25	86,212.50	165,000	165,000
03/01/2045			3,918.75	3,918.75		165,000	165,000
09/01/2045	80,000	4.750%	3,918.75	83,918.75	87,837.50	85,000	85,000
03/01/2046			2,018.75	2,018.75		85,000	85,000
09/01/2046	85,000	4.750%	2,018.75	87,018.75	89,037.50		
	1,160,000		586,322.42	1,746,322.42	1,746,322.42		

BOND DEBT SERVICE

City of Emporia, Kansas
Street Sweeper

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						405,000	405,000
03/01/2027			8,952.57	8,952.57		405,000	405,000
09/01/2027	75,000	2.750%	5,881.25	80,881.25	89,833.82	330,000	330,000
03/01/2028			4,850.00	4,850.00		330,000	330,000
09/01/2028	80,000	2.750%	4,850.00	84,850.00	89,700.00	250,000	250,000
03/01/2029			3,750.00	3,750.00		250,000	250,000
09/01/2029	80,000	3.000%	3,750.00	83,750.00	87,500.00	170,000	170,000
03/01/2030			2,550.00	2,550.00		170,000	170,000
09/01/2030	85,000	3.000%	2,550.00	87,550.00	90,100.00	85,000	85,000
03/01/2031			1,275.00	1,275.00		85,000	85,000
09/01/2031	85,000	3.000%	1,275.00	86,275.00	87,550.00		
	405,000		39,683.82	444,683.82	444,683.82		

BOND DEBT SERVICE

City of Emporia, Kansas
Aerial Fire Truck

Dated Date	05/27/2026
Delivery Date	05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						2,225,000	2,225,000
03/01/2027			54,505.07	54,505.07		2,225,000	2,225,000
09/01/2027	175,000	2.750%	35,806.25	210,806.25	265,311.32	2,050,000	2,050,000
03/01/2028			33,400.00	33,400.00		2,050,000	2,050,000
09/01/2028	200,000	2.750%	33,400.00	233,400.00	266,800.00	1,850,000	1,850,000
03/01/2029			30,650.00	30,650.00		1,850,000	1,850,000
09/01/2029	205,000	3.000%	30,650.00	235,650.00	266,300.00	1,645,000	1,645,000
03/01/2030			27,575.00	27,575.00		1,645,000	1,645,000
09/01/2030	215,000	3.000%	27,575.00	242,575.00	270,150.00	1,430,000	1,430,000
03/01/2031			24,350.00	24,350.00		1,430,000	1,430,000
09/01/2031	220,000	3.000%	24,350.00	244,350.00	268,700.00	1,210,000	1,210,000
03/01/2032			21,050.00	21,050.00		1,210,000	1,210,000
09/01/2032	225,000	3.250%	21,050.00	246,050.00	267,100.00	985,000	985,000
03/01/2033			17,393.75	17,393.75		985,000	985,000
09/01/2033	235,000	3.250%	17,393.75	252,393.75	269,787.50	750,000	750,000
03/01/2034			13,575.00	13,575.00		750,000	750,000
09/01/2034	240,000	3.500%	13,575.00	253,575.00	267,150.00	510,000	510,000
03/01/2035			9,375.00	9,375.00		510,000	510,000
09/01/2035	250,000	3.600%	9,375.00	259,375.00	268,750.00	260,000	260,000
03/01/2036			4,875.00	4,875.00		260,000	260,000
09/01/2036	260,000	3.750%	4,875.00	264,875.00	269,750.00		
	2,225,000		454,798.82	2,679,798.82	2,679,798.82		

BOND DEBT SERVICE

City of Emporia, Kansas
Storm Sewer

Dated Date 05/27/2026
Delivery Date 05/27/2026

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
05/27/2026						1,005,000	1,005,000
03/01/2027			29,755.64	29,755.64		1,005,000	1,005,000
09/01/2027	25,000	2.750%	19,547.50	44,547.50	74,303.14	980,000	980,000
03/01/2028			19,203.75	19,203.75		980,000	980,000
09/01/2028	35,000	2.750%	19,203.75	54,203.75	73,407.50	945,000	945,000
03/01/2029			18,722.50	18,722.50		945,000	945,000
09/01/2029	40,000	3.000%	18,722.50	58,722.50	77,445.00	905,000	905,000
03/01/2030			18,122.50	18,122.50		905,000	905,000
09/01/2030	40,000	3.000%	18,122.50	58,122.50	76,245.00	865,000	865,000
03/01/2031			17,522.50	17,522.50		865,000	865,000
09/01/2031	40,000	3.000%	17,522.50	57,522.50	75,045.00	825,000	825,000
03/01/2032			16,922.50	16,922.50		825,000	825,000
09/01/2032	40,000	3.250%	16,922.50	56,922.50	73,845.00	785,000	785,000
03/01/2033			16,272.50	16,272.50		785,000	785,000
09/01/2033	45,000	3.250%	16,272.50	61,272.50	77,545.00	740,000	740,000
03/01/2034			15,541.25	15,541.25		740,000	740,000
09/01/2034	45,000	3.500%	15,541.25	60,541.25	76,082.50	695,000	695,000
03/01/2035			14,753.75	14,753.75		695,000	695,000
09/01/2035	45,000	3.600%	14,753.75	59,753.75	74,507.50	650,000	650,000
03/01/2036			13,943.75	13,943.75		650,000	650,000
09/01/2036	50,000	3.750%	13,943.75	63,943.75	77,887.50	600,000	600,000
03/01/2037			13,006.25	13,006.25		600,000	600,000
09/01/2037	50,000	3.750%	13,006.25	63,006.25	76,012.50	550,000	550,000
03/01/2038			12,068.75	12,068.75		550,000	550,000
09/01/2038	50,000	4.000%	12,068.75	62,068.75	74,137.50	500,000	500,000
03/01/2039			11,068.75	11,068.75		500,000	500,000
09/01/2039	55,000	4.000%	11,068.75	66,068.75	77,137.50	445,000	445,000
03/01/2040			9,968.75	9,968.75		445,000	445,000
09/01/2040	55,000	4.250%	9,968.75	64,968.75	74,937.50	390,000	390,000
03/01/2041			8,800.00	8,800.00		390,000	390,000
09/01/2041	60,000	4.250%	8,800.00	68,800.00	77,600.00	330,000	330,000
03/01/2042			7,525.00	7,525.00		330,000	330,000
09/01/2042	60,000	4.250%	7,525.00	67,525.00	75,050.00	270,000	270,000
03/01/2043			6,250.00	6,250.00		270,000	270,000
09/01/2043	65,000	4.500%	6,250.00	71,250.00	77,500.00	205,000	205,000
03/01/2044			4,787.50	4,787.50		205,000	205,000
09/01/2044	65,000	4.500%	4,787.50	69,787.50	74,575.00	140,000	140,000
03/01/2045			3,325.00	3,325.00		140,000	140,000
09/01/2045	70,000	4.750%	3,325.00	73,325.00	76,650.00	70,000	70,000
03/01/2046			1,662.50	1,662.50		70,000	70,000
09/01/2046	70,000	4.750%	1,662.50	71,662.50	73,325.00		
	1,005,000		508,238.14	1,513,238.14	1,513,238.14		

This Preliminary Official Statement and the information contained herein are subject to completion and amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction. As of this date, this Preliminary Official Statement has been deemed " final" by the City for purposes of SEC Rule 15c2-12(b)(1) except for the omission of certain information permitted by SEC Rule 15c2-12(b)(1).

AMENDED NEW & RESTATED PRELIMINARY OFFICIAL STATEMENT DATED APRIL 28, 2026

NEW ISSUE – BOOK-ENTRY ONLY

RATING: S&P: "AA-"
See "Bond Rating" herein

In the opinion of Gilmore & Bell, P.C., Bond Counsel to the Issuer, under existing law and assuming continued compliance with certain requirements of the Internal Revenue Code of 1986, as amended (the "Code"): (1) the interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax; (2) the interest on the Bonds is exempt from income taxation by the State of Kansas; and (3) the Bonds are not "qualified tax-exempt obligations" within the meaning of Code §265(b)(3). Bond Counsel notes that interest on the Bonds may be included in adjusted financial statement income of applicable corporations for purposes of determining the applicability and amount of the federal corporate alternative minimum tax. See "TAX MATTERS – Opinion of Bond Counsel" in this Official Statement.

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026

Dated: Date of Delivery **Due: September 1, As shown on the inside cover**

The General Obligation Bonds, Series 2026 (the "Bonds") will be issued by the City of Emporia, Kansas (the "Issuer" or the "City"), as fully registered bonds, without coupons, and, when issued, will be registered in the name of Cede & Co., as registered owner and nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form, in the denominations of $5,000 or any integral multiple thereof (the "Authorized Denomination"). Purchasers will not receive certificates representing their interests in Bonds purchased. So long as Cede & Co. is the registered owner of the Bonds, as nominee of DTC, references herein to the Bond owners or registered owners shall mean Cede & Co., as aforesaid, and shall not mean the Beneficial Owners (as herein defined) of the Bonds. Principal will be payable annually on September 1, beginning in 2027, and semiannual interest will be payable on March 1 and September 1, beginning on March 1, 2027 (the "Interest Payment Dates"). Principal will be payable upon presentation and surrender of the Bonds by the registered owners thereof at the office of the Treasurer of the State of Kansas, Topeka, Kansas, as paying agent and bond registrar (the "Paying Agent" and "Bond Registrar"). Interest payable on each Bond shall be paid to the persons who are the registered owners of the Bonds as of the close of business on the fifteenth day (whether or not a business day) of the calendar month preceding each interest payment date by check or draft of the Paying Agent mailed to such registered owner, or in the case of an interest payment to a registered owner of $500,000 or more in aggregate principal amount of Bonds, by electronic transfer. So long as DTC or its nominee, Cede & Co., is the Owner of the Bonds, such payments will be made directly to DTC. DTC is expected, in turn, to remit such principal and interest to the DTC Participants (herein defined) for subsequent disbursement to the Beneficial Owners.

The Bonds and the interest thereon will constitute general obligations of the Issuer, payable from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the Issuer. The full faith, credit and resources of the Issuer are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due. See "THE BONDS – Security for the Bonds" herein.

The Bonds maturing on September 1, 2036 and thereafter will be subject to redemption and payment prior to maturity at the option of the Issuer on September 1, 2035 and any date thereafter, in whole or in part, at the redemption price of par, plus accrued interest to the date of redemption as more fully described herein. See "THE BONDS – Redemption Provisions" herein.

The Bonds are offered when, as and if issued by the Issuer, subject to the approval of legality by Gilmore & Bell, P.C., Wichita, Kansas, Bond Counsel to the Issuer. It is expected that the Bonds will be available for delivery through the facilities of DTC on or about May 27, 2026.

*THE COVER PAGE CONTAINS CERTAIN INFORMATION FOR QUICK REFERENCE ONLY. THE COVER PAGE IS NOT A SUMMARY OF THIS ISSUE. INVESTORS MUST READ THE ENTIRE OFFICIAL STATEMENT, INCLUDING ALL APPENDICES ATTACHED HERETO TO OBTAIN INFORMATION ESSENTIAL TO THE MAKING OF AN INFORMED INVESTMENT DECISION. "**APPENDIX C** – SUMMARY OF FINANCING DOCUMENTS" CONTAINS DEFINITIONS USED IN THIS OFFICIAL STATEMENT.*

The date of this Official Statement is May ___, 2026.

**Preliminary, subject to change.*

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026

MATURITY SCHEDULE

SERIAL BONDS

Stated Maturity September 1	Principal Amount*	Interest Rate	Yield	CUSIP[(1)]
2027	$555,000			292281 P48
2028	710,000			292281 P55
2029	735,000			292281 P63
2030	760,000			292281 P71
2031	775,000			292281 P89
2032	710,000			292281 P97
2033	740,000			292281 Q21
2034	760,000			292281 Q39
2035	785,000			292281 Q47
2036	815,000			292281 Q54
2037	575,000			292281 Q62
2038	595,000			292281 Q70
2039	625,000			292281 Q88
2040	650,000			292281 Q96
2041	675,000			292281 R20
2042	705,000			292281 R38
2043	740,000			292281 R46
2044	765,000			292281 R53
2045	800,000			292281 R61
2046	840,000			292281 R79

[TERM BONDS

Stated Maturity September 1	Principal Amount*	Interest Rate	Yield	CUSIP[(1)]
				]

(All plus accrued interest, if any)

(1) *CUSIP data is provided by CUSIP Global Services, which is managed on behalf of the American Bankers Association by FactSet Research Systems, Inc., Inc. and is included solely for the convenience of the Owners of the Bonds. Neither the Issuer nor the Underwriter shall be responsible for the selection or correctness of the CUSIP numbers set forth above.*

**Preliminary, subject to change.*

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IN CONNECTION WITH THIS OFFERING, THE UNDERWRITER MAY OVERALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICES OF THE BONDS AT LEVELS ABOVE THOSE WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

THE BONDS HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION UNDER THE SECURITIES ACT OF 1933, AS AMENDED. THE BONDS ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE SECURITIES AND EXCHANGE COMMISSION. THE REGISTRATION, QUALIFICATION OR EXEMPTION OF THE BONDS IN ACCORDANCE WITH THE APPLICABLE SECURITIES LAW PROVISIONS OF THE JURISDICTIONS IN WHICH THESE SECURITIES HAVE BEEN REGISTERED, QUALIFIED OR EXEMPTED SHOULD NOT BE REGARDED AS A RECOMMENDATION THEREOF. NEITHER THESE JURISDICTIONS NOR ANY OF THEIR AGENCIES HAVE GUARANTEED OR PASSED UPON THE SAFETY OF THE BONDS AS AN INVESTMENT, UPON THE PROBABILITY OF ANY EARNINGS THEREON OR UPON THE ACCURACY OR ADEQUACY OF THIS OFFICIAL STATEMENT. ANY REPRESENTATION TO THE CONTRARY MAY BE A CRIMINAL OFFENSE.

THIS OFFICIAL STATEMENT CONTAINS STATEMENTS THAT ARE "FORWARD-LOOKING STATEMENTS" AS DEFINED IN THE PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995. WHEN USED IN THIS OFFICIAL STATEMENT, THE WORDS "ESTIMATE," "INTEND," "EXPECT" AND SIMILAR EXPRESSIONS ARE INTENDED TO IDENTIFY FORWARD-LOOKING STATEMENTS. SUCH STATEMENTS ARE SUBJECT TO RISKS AND UNCERTAINTIES THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE CONTEMPLATED IN SUCH FORWARD-LOOKING STATEMENTS. READERS ARE CAUTIONED NOT TO PLACE UNDUE RELIANCE ON THESE FORWARD-LOOKING STATEMENTS, WHICH SPEAK ONLY AS OF THE DATE HEREOF.

THIS PRELIMINARY OFFICIAL STATEMENT IS DEEMED TO BE FINAL (EXCEPT FOR PERMITTED OMISSIONS) BY THE ISSUER FOR PURPOSES OF COMPLYING WITH RULE 15c2-12 OF THE SECURITIES AND EXCHANGE COMMISSION.

IN MAKING AN INVESTMENT DECISION INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED.

CITY OF EMPORIA, KANSAS
111 EAST 6th AVENUE
EMPORIA, KANSAS 66801

CITY COMMISSION

Becky Smith, Mayor
Tammi Ogle, Vice Mayor
Kurt Steinkuhler, City Commissioner
Monica Duncan, City Commissioner
Erren Harter, City Commissioner

CITY STAFF

Trey Cocking, City Manager
Mark Detter, Deputy City Manager
Tayler Wash, Assistant City Manager
Janet Harrouff, Director of Finance
Kerry Sull, City Clerk
Christina Montgomery, City Attorney

CERTIFIED PUBLIC ACCOUNTANT

Hood and Associates, CPAs, P.C.
Overland Park, Kansas

BOND COUNSEL

Gilmore & Bell, P.C.
Wichita, Kansas

MUNICIPAL ADVISOR

Raymond James & Associates, Inc.
Leawood, Kansas

UNDERWRITER

No dealer, broker, salesman or other person has been authorized by the Issuer, Municipal Advisor or the Underwriter to give any information or to make any representations with respect to the Bonds other than those contained in this Official Statement, and, if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy the Bonds by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. The information set forth herein concerning the Issuer has been furnished by the Issuer and other sources which are believed to be reliable, but such information is not guaranteed as to accuracy or completeness. The Underwriter has reviewed the information in this Official Statement in accordance with, and as a part of, its responsibilities to investors under the Federal Securities Laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the Issuer since the date hereof. This Official Statement does not constitute a contract between the Issuer or the Underwriter and any one or more of the purchasers, Owners or Beneficial Owners of the Bonds.

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OFFICIAL STATEMENT

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026

INTRODUCTION

General Matters

The purpose of this Official Statement is to furnish information relating to the City of Emporia, Kansas (the "Issuer" or the "City"), and the General Obligation Bonds, Series 2026 (the "Bonds"), of the Issuer, dated as of May 27, 2026 (the "Dated Date").

The Appendices to this Official Statement are integral parts of this document, to be read in their entirety.

The Issuer is a municipal corporation duly organized and existing under the laws of the State of Kansas (the "State"). Additional information regarding the Issuer is contained in ***APPENDIX A*** to this Official Statement.

The materials contained on the cover page, in the body and in the Appendices to this Official Statement are to be read in their entirety. All financial and other information presented herein has been compiled by Raymond James & Associates, Inc. (the "Municipal Advisor"). Except for the information expressly attributed to other sources deemed to be reliable, all information has been provided by the Issuer. The presentation of information herein, including tables of receipts from various taxes, is intended to show recent historic information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the Issuer. No representation is made that past experience, as might be shown by such financial or other information, will necessarily continue or be repeated in the future. Except to the extent described under the section captioned "LEGAL MATTERS," Bond Counsel expresses no opinion as to the accuracy or sufficiency of any other information contained herein.

Definitions

Capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in "***APPENDIX C*** – SUMMARY OF FINANCING DOCUMENTS."

Continuing Disclosure

The Securities and Exchange Commission (the "SEC") has promulgated amendments to Rule 15c2-12 (the "Rule"), requiring continuous secondary market disclosure. In connection with the issuance of the Bonds, the City will enter into a continuing disclosure undertaking (the "Disclosure Undertaking") wherein the City covenants to provide annually certain financial information and operating data (collectively, the "Annual Report") and other information necessary to comply with the Rule, and to transmit the same to the Municipal Securities Rulemaking Board. Pursuant to the Disclosure Undertaking, the City has agreed to file its Annual Report with the national repository ("EMMA") not later than September 15th immediately following the end of the Issuer's fiscal year commencing with the year ending December 31, 2025. In the Bond Resolution, hereinafter defined, the City covenants with the Underwriter and the Beneficial Owners to apply the provisions of the Disclosure Undertaking to the Bonds. This covenant is for the benefit of and is enforceable by the Beneficial Owners of the Bonds.

The City has previously entered into continuing disclosure undertakings required by Rule 15c2-12 in connection with bonds previously issued (the "Prior Undertakings"). For the past five years the City has filed its Annual Report within the time period prescribed by the Disclosure Undertaking and the Prior Undertakings. The City's filings under the Rule for the past five years are set forth in the table below:

** Preliminary, subject to change*

Fiscal Year Ending December 31	Filing Time Period	Financial Information Filing Date	Operating Data Filing Date
2020	September 15th	7/16/2021	7/16/2021
2021	September 15th	6/29/2022	6/29/2022
2022	September 15th	6/23/2023	6/23/2023
2023	September 15th	6/28/2024	6/28/2024
2024	September 15th	7/03/2025	7/03/2025
2025	September 15th	Not Due Yet	Not Due Yet

During the past five years, the City may not have separately made timely filings of event notices on EMMA relating to all bond calls, defeasances or rating changes. The City believes this information was disseminated or available through other sources.

For more information regarding the County's continuing disclosure undertaking, see "***APPENDIX D*** – FORM OF DISCLOSURE UNDERTAKING."

Additional Information

Additional information regarding the Issuer or the Bonds may be obtained from the Clerk of the Issuer at the address set forth in the preface to this Official Statement, or from the Municipal Advisor, Raymond James & Associates, Inc., 11551 Ash Street, Suite 250, Leawood, Kansas 66211 (816) 391-4120.

THE BONDS

Authority for the Bonds

The Bonds are being issued pursuant to and in full compliance with the Constitution and statutes of the State, including K.S.A. 10-101 to 10-125, inclusive, K.S.A. 10-620 *et seq*., K.S.A. 13-1024a, as amended by Charter Ordinance No. 41, and K.S.A. 12-685 *et seq*., all as amended and supplemented from time to time (collectively, the "Act"), an ordinance passed by the governing body of the Issuer and a resolution adopted by the governing body of the Issuer (collectively the "Bond Resolution").

Security for the Bonds

The Bonds shall be general obligations of the Issuer payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the Issuer. The full faith, credit and resources of the Issuer are irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

Levy and Collection of Annual Tax, Transfer to Debt Service Account

The governing body of the Issuer shall annually make provision for the payment of principal of, premium, if any, and interest on the Bonds as the same become due by, to the extent necessary, levying and collecting the necessary taxes upon all of the taxable tangible property within the Issuer in the manner provided by law. Such taxes shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the other ad valorem taxes of the Issuer are levied and collected. The proceeds derived from said taxes shall be deposited in the Bond and Interest Fund, shall be kept separate and apart from all other funds of the Issuer, shall thereafter be transferred to the Debt Service Account and shall be used solely for the payment of the principal of and interest on the Bonds as and when the same become due, taking into account any scheduled mandatory redemptions, and the fees and expenses of the Paying Agent.

Description of the Bonds

The Bonds shall consist of fully registered book-entry-only bonds in an Authorized Denomination and shall be numbered in such manner as the Bond Registrar shall determine. All of the Bonds shall be dated as of the Dated Date, become due in the amounts on the Stated Maturities, subject to redemption and payment prior to their Stated Maturities, and shall

bear interest at the rates per annum set forth on the inside cover page of this Official Statement (computed on the basis of twelve 30-day months) from the later of the Dated Date or the most recent Interest Payment Date to which interest has been paid, on the Interest Payment Dates in the manner hereinafter set forth.

Designation of Paying Agent and Bond Registrar

The Issuer will at all times maintain a paying agent and bond registrar meeting the qualifications set forth in the Bond Resolution. The Issuer reserves the right to appoint a successor paying agent or bond registrar. No resignation or removal of the paying agent or bond registrar shall become effective until a successor has been appointed and has accepted the duties of paying agent or bond registrar. Every paying agent or bond registrar appointed by the Issuer shall at all times meet the requirements of Kansas law.

The Treasurer of the State of Kansas, Topeka, Kansas (the "Bond Registrar" and "Paying Agent") has been designated by the Issuer as paying agent for the payment of principal of and interest on the Bonds and bond registrar with respect to the registration, transfer and exchange of Bonds.

Method and Place of Payment of the Bonds

The principal of, or Redemption Price, and interest on the Bonds shall be payable in any coin or currency which, on the respective dates of payment thereof, is legal tender for the payment of public and private debts. The principal or Redemption Price of each Bond shall be paid at Maturity or at the Redemption Date to the Person in whose name such Bond is registered on the Bond Register at the Maturity or at the Redemption Date thereof, upon presentation and surrender of such Bond at the principal office of the Paying Agent.

The interest payable on each Bond on any Interest Payment Date shall be paid to the Owner of such Bond as shown on the Bond Register at the close of business on the Record Date for such interest (a) by check or draft mailed by the Paying Agent to the address of such Owner shown on the Bond Register or at such other address as is furnished to the Paying Agent in writing by such Owner; or (b) in the case of an interest payment to Cede & Co. or any Owner of $500,000 or more in aggregate principal amount of Bonds, by electronic transfer to such Owner upon written notice given to the Bond Registrar by such Owner, not less than 15 days prior to the Record Date for such interest, containing the electronic transfer instructions including the bank, ABA routing number and account number to which such Owner wishes to have such transfer directed.

Notwithstanding the foregoing, any Defaulted Interest with respect to any Bond shall cease to be payable to the Owner of such Bond on the relevant Record Date and shall be payable to the Owner in whose name such Bond is registered at the close of business on the Special Record Date for the payment of such Defaulted Interest, which Special Record Date shall be fixed as hereinafter specified. The Issuer shall notify the Paying Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment (which date shall be at least 30 days after receipt of such notice by the Paying Agent) and shall deposit with the Paying Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest. Following receipt of such funds the Paying Agent shall fix a Special Record Date for the payment of such Defaulted Interest which shall be not more than 15 nor less than 10 days prior to the date of the proposed payment. The Paying Agent shall notify the Issuer of such Special Record Date and shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, by first class mail, postage prepaid, to each Owner of a Bond entitled to such notice not less than 10 days prior to such Special Record Date.

SO LONG AS CEDE & CO., REMAINS THE REGISTERED OWNER OF THE BONDS, THE PAYING AGENT SHALL TRANSMIT PAYMENTS TO THE SECURITIES DEPOSITORY, WHICH SHALL REMIT SUCH PAYMENTS IN ACCORDANCE WITH ITS NORMAL PROCEDURES. See "THE BONDS – Book-Entry Bonds; Securities Depository."

Payments Due on Saturdays, Sundays and Holidays

In any case where a Bond Payment Date is not a Business Day, then payment of principal, Redemption Price or interest need not be made on such Bond Payment Date but may be made on the next succeeding Business Day with the same force and effect as if made on such Bond Payment Date, and no interest shall accrue for the period after such Bond Payment Date.

Book-Entry Bonds; Securities Depository

The Bonds shall initially be registered to Cede & Co., the nominee for the Securities Depository, and no Beneficial Owner will receive certificates representing their respective interests in the Bonds, except in the event the Bond Registrar issues Replacement Bonds. It is anticipated that during the term of the Bonds, the Securities Depository will make book-entry transfers among its Participants and receive and transmit payment of principal of, premium, if any, and interest on, the Bonds to the Participants until and unless the Bond Registrar authenticates and delivers Replacement Bonds to the Beneficial Owners as described in the following paragraphs.

The Issuer may decide, subject to the requirements of the Operational Arrangements of DTC (or a successor Securities Depository)**,** and the following provisions of this section to discontinue use of the system of book-entry transfers through DTC (or a successor Securities Depository):

(a) If the Issuer determines (1) that the Securities Depository is unable to properly discharge its responsibilities, or (2) that the Securities Depository is no longer qualified to act as a securities depository and registered clearing agency under the Securities and Exchange Act of 1934, as amended, or (3) that the continuation of a book-entry system to the exclusion of any Bonds being issued to any Owner other than Cede & Co. is no longer in the best interests of the Beneficial Owners of the Bonds; or

(b) if the Bond Registrar receives written notice from Participants having interest in not less than 50% of the Bonds Outstanding, as shown on the records of the Securities Depository (and certified to such effect by the Securities Depository), that the continuation of a book-entry system to the exclusion of any Bonds being issued to any Owner other than Cede & Co. is no longer in the best interests of the Beneficial Owners of the Bonds, then the Bond Registrar shall notify the Owners of such determination or such notice and of the availability of certificates to owners requesting the same, and the Bond Registrar shall register in the name of and authenticate and deliver Replacement Bonds to the Beneficial Owners or their nominees in principal amounts representing the interest of each, making such adjustments as it may find necessary or appropriate as to accrued interest and previous calls for redemption; provided, that in the case of a determination under (a)(1) or (a)(2) of this paragraph, the Issuer, with the consent of the Bond Registrar, may select a successor securities depository in accordance with the following paragraph to effect book-entry transfers.

In such event, all references to the Securities Depository herein shall relate to the period of time when the Securities Depository has possession of at least one Bond. Upon the issuance of Replacement Bonds, all references herein to obligations imposed upon or to be performed by the Securities Depository shall be deemed to be imposed upon and performed by the Bond Registrar, to the extent applicable with respect to such Replacement Bonds. If the Securities Depository resigns and the Issuer, the Bond Registrar or Owners are unable to locate a qualified successor of the Securities Depository, then the Bond Registrar shall authenticate and cause delivery of Replacement Bonds to Owners, as provided herein. The Bond Registrar may rely on information from the Securities Depository and its Participants as to the names of the Beneficial Owners of the Bonds. The cost of printing, registration, authentication, and delivery of Replacement Bonds shall be paid for by the Issuer.

In the event the Securities Depository resigns, is unable to properly discharge its responsibilities, or is no longer qualified to act as a securities depository and registered clearing agency under the Securities and Exchange Act of 1934, as amended, the Issuer may appoint a successor Securities Depository provided the Bond Registrar receives written evidence satisfactory to the Bond Registrar with respect to the ability of the successor Securities Depository to discharge its responsibilities. Any such successor Securities Depository shall be a securities depository which is a registered clearing agency under the Securities and Exchange Act of 1934, as amended, or other applicable statute or regulation that operates a securities depository upon reasonable and customary terms. The Bond Registrar upon its receipt of a Bond or Bonds for cancellation shall cause the delivery of the Bonds to the successor Securities Depository in appropriate denominations and form as provided in the Bond Resolution.

Registration, Transfer and Exchange of Bonds

As long as any of the Bonds remain Outstanding, each Bond when issued shall be registered in the name of the Owner thereof on the Bond Register. Bonds may be transferred and exchanged only on the Bond Register as hereinafter provided. Upon surrender of any Bond at the principal office of the Bond Registrar, the Bond Registrar shall transfer or exchange such Bond for a new Bond or Bonds in any authorized denomination of the same Stated Maturity and in the same aggregate principal amount as the Bond that was presented for transfer or exchange. Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with

guarantee of signature satisfactory to the Bond Registrar, duly executed by the Owner thereof or by the Owner's duly authorized agent.

In all cases in which the privilege of transferring or exchanging Bonds is exercised, the Bond Registrar shall authenticate and deliver Bonds in accordance with the provisions of the Bond Resolution. The Issuer shall pay the fees and expenses of the Bond Registrar for the registration, transfer and exchange of Bonds. Any additional costs or fees that might be incurred in the secondary market, other than fees of the Bond Registrar, are the responsibility of the Owners of the Bonds. In the event any Owner fails to provide a correct taxpayer identification number to the Paying Agent, the Paying Agent may make a charge against such Owner sufficient to pay any governmental charge required to be paid as a result of such failure.

The Issuer and the Bond Registrar shall not be required (a) to register the transfer or exchange of any Bond that has been called for redemption after notice of such redemption has been mailed by the Paying Agent and during the period of 15 days next preceding the date of mailing of such notice of redemption; or (b) to register the transfer or exchange of any Bond during a period beginning at the opening of business on the day after receiving written notice from the Issuer of its intent to pay Defaulted Interest and ending at the close of business on the date fixed for the payment of Defaulted Interest.

Mutilated, Lost, Stolen or Destroyed Bonds

If (a) any mutilated Bond is surrendered to the Bond Registrar or the Bond Registrar receives evidence to its satisfaction of the destruction, loss or theft of any Bond, and (b) there is delivered to the Issuer and the Bond Registrar such security or indemnity as may be required by each of them, then, in the absence of notice to the Issuer or the Bond Registrar that such Bond has been acquired by a bona fide purchaser, the Issuer shall execute and, upon the Issuer's request, the Bond Registrar shall authenticate and deliver, in exchange for or in lieu of any such mutilated, destroyed, lost or stolen Bond, a new Bond of the same Stated Maturity and of like tenor and principal amount. If any such mutilated, destroyed, lost or stolen Bond has become or is about to become due and payable, the Issuer, in its discretion, may pay such Bond instead of issuing a new Bond. Upon the issuance of any new Bond, the Issuer may require the payment by the Owner of a sum sufficient to cover any tax or other governmental charge that may be imposed in relation thereto and any other expenses (including the fees and expenses of the Paying Agent) connected therewith.

Nonpresentment of Bonds

If any Bond is not presented for payment when the principal thereof becomes due at Maturity, if funds sufficient to pay such Bond have been made available to the Paying Agent all liability of the Issuer to the Owner thereof for the payment of such Bond shall forthwith cease, determine and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the Owner of such Bond, who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Bond Resolution or on, or with respect to, said Bond. If any Bond is not presented for payment within four (4) years following the date when such Bond becomes due at Maturity, the Paying Agent shall repay to the Issuer the funds theretofore held by it for payment of such Bond, and such Bond shall, subject to the defense of any applicable statute of limitation, thereafter be an unsecured obligation of the Issuer, and the Owner thereof shall be entitled to look only to the Issuer for payment, and then only to the extent of the amount so repaid to it by the Paying Agent, and the Issuer shall not be liable for any interest thereon and shall not be regarded as a trustee of such money.

Redemption Provisions

Optional Redemption. At the option of the Issuer, the Bonds maturing September 1, 2036 and thereafter may be called for redemption and payment prior to their Stated Maturity on September 1, 2035, and thereafter as a whole or in part (selection of maturities and the amount of Bonds of each maturity to be redeemed to be determined by the Issuer in such equitable manner as it may determine) at any time, at the Redemption Price of 100% (expressed as a percentage of the principal amount), plus accrued interest thereon to the Redemption Date.

[***Mandatory Redemption***. (a) _____ *Term Bonds.* The _____ Term Bonds shall be subject to mandatory redemption and payment prior to Stated Maturity pursuant to the mandatory redemption requirements hereinafter set forth at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The payments which are to be deposited into the Debt Service Account shall be sufficient to redeem, and the Issuer shall redeem on September 1 in each year, the following principal amounts of such _____ Term Bonds:

Principal Amount	Year
$	*

*Final Maturity]

Selection of Bonds to be Redeemed. Bonds shall be redeemed only in an Authorized Denomination. When less than all of the Bonds are to be redeemed and paid prior to their Stated Maturity, such Bonds shall be redeemed in such manner as the Issuer shall determine. Bonds of less than a full Stated Maturity shall be selected by the Bond Registrar in minimum Authorized Denomination in such equitable manner as the Bond Registrar may determine. In the case of a partial redemption of Bonds by lot when Bonds of denominations greater than a minimum Authorized Denomination are then Outstanding, then for all purposes in connection with such redemption each minimum Authorized Denomination of face value shall be treated as though it were a separate Bond of a minimum Authorized Denomination. If it is determined that one or more, but not all, of the minimum Authorized Denomination of face value represented by any Bond is selected for redemption, then upon notice of intention to redeem such minimum Authorized Denomination, the Owner or the Owner's duly authorized agent shall forthwith present and surrender such Bond to the Bond Registrar: (1) for payment of the Redemption Price and interest to the Redemption Date of such minimum Authorized Denomination of face value called for redemption, and (2) for exchange, without charge to the Owner thereof, for a new Bond or Bonds of the aggregate principal amount of the unredeemed portion of the principal amount of such Bond. If the Owner of any such Bond fails to present such Bond to the Paying Agent for payment and exchange as aforesaid, such Bond shall, nevertheless, become due and payable on the redemption date to the extent of the minimum Authorized Denomination value called for redemption (and to that extent only).

Notice and Effect of Call for Redemption. Unless waived by any Owner of Bonds to be redeemed, if the Issuer shall call any Bonds for redemption and payment prior to the Stated Maturity thereof, the Issuer shall give written notice of its intention to call and pay said Bonds to the Bond Registrar and the Underwriter. In addition, the Issuer shall cause the Bond Registrar to give written notice of redemption to the Owners of said Bonds. Each of said written notices shall be deposited in the United States first class mail not less than 30 days prior to the Redemption Date.

All official notices of redemption shall be dated and shall contain the following information: (a) the Redemption Date; (b) the Redemption Price; (c) if less than all Outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption of any Bonds, the respective principal amounts) of the Bonds to be redeemed; (d) a statement that on the Redemption Date the Redemption Price will become due and payable upon each such Bond or portion thereof called for redemption and that interest thereon shall cease to accrue from and after the Redemption Date; and (e) the place where such Bonds are to be surrendered for payment of the Redemption Price, which shall be the principal office of the Paying Agent. The failure of any Owner to receive notice given as heretofore provided or an immaterial defect therein shall not invalidate any redemption.

Prior to any Redemption Date, the Issuer shall deposit with the Paying Agent an amount of money sufficient to pay the Redemption Price of all the Bonds or portions of Bonds that are to be redeemed on such Redemption Date. Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall become due and payable on the Redemption Date, at the Redemption Price therein specified, and from and after the Redemption Date (unless the Issuer defaults in the payment of the Redemption Price) such Bonds or portion of Bonds shall cease to bear interest.

For so long as the Securities Depository is effecting book-entry transfers of the Bonds, the Bond Registrar shall provide the notices specified to the Securities Depository. It is expected that the Securities Depository shall, in turn, notify its Participants and that the Participants, in turn, will notify or cause to be notified the Beneficial Owners. Any failure on the part of the Securities Depository or a Participant, or failure on the part of a nominee of a Beneficial Owner of a Bond (having been mailed notice from the Bond Registrar, the Securities Depository, a Participant or otherwise) to notify the Beneficial Owner of the Bond so affected, shall not affect the validity of the redemption of such Bond.

In addition to the foregoing notice, the Issuer shall provide such notices of redemption as are required by the Disclosure Undertaking. The Paying Agent is also directed to comply with any mandatory or voluntary standards then in effect for processing redemptions of municipal securities established by the State or the Securities and Exchange Commission. Failure to comply with such standards shall not affect or invalidate the redemption of any Bond.

THE DEPOSITORY TRUST COMPANY

1. The Depository Trust Company ("DTC"), New York, New York, will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered bond certificate will be issued for each scheduled maturity of the Bonds, and will be deposited with DTC.

2. DTC, the world's largest depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.6 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments from over 100 countries that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a S&P Global Ratings' rating of "AA+". The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

6. Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the Issuer or Paying Agent, on the payment date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC nor its nominee, the Paying Agent, or the Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the Issuer or Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. A Beneficial Owner shall give notice to elect to have its Bonds purchased or tendered, through its Participant, to the Paying Agent, and shall effect delivery of such Bonds by causing the Direct Participant to transfer the Participant's interest in the Bonds, on DTC's records, to the Paying Agent. The requirement for physical delivery of the Bonds in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Bonds are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Bonds to the Paying Agent's DTC account.

10. DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the Issuer or Paying Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Bond certificates are required to be printed and delivered.

11. The Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

12. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Issuer believes to be reliable, but the Issuer takes no responsibility for the accuracy thereof.

THE PROJECT

The Bonds are being issued to finance certain improvements (collectively, the "Improvements"), more specifically described as follows:

Project Description	Ord./Res. No.	Authority (K.S.A.)	Amount
Fire Station #2	Res No. 3785	13-1024a/Charter Ord. 41	$6,650,000
Flint Hills Crossing Infrastructure Improvements – Streets, Sanitary Sewer, Water and Storm Sewer Improvements	Res No. 3741	13-1024a/Charter Ord. 41 and K.S.A. 12-685 et seq.	2,870,000
Overlander Road – Main Trafficway	Res No. 3771	12-685 et seq.	1,160,000
Street Sweeper	Res No. 3788	13-1024a/Charter Ord. 41	400,000
Aerial Fire Truck	Res No. 3785	13-1024a/Charter Ord. 41	2,200,000
Storm Sewer	Res. No. 3791	13-1024a/Charter Ord. 41	1,000,000
Total:			**$14,280,000**

A portion of the costs of the Improvements will be financed from the proceeds of the Bonds, with the balance paid from available funds of the City.

SOURCES AND USES OF FUNDS

The following table summarizes the sources and uses of funds associated with the issuance of the Bonds:

Sources of Funds:	
Principal Amount of the Bonds	$14,315,000.00*
Original Issue Premium	
Available Funds of the Issuer	500,000.00
Total	
Uses of Funds:	
Deposit to Improvement Fund	$14,700,000.00
Deposit to Costs of Issuance Account	
Underwriter's Discount	
Total	

** Preliminary, subject to Change.*

RISK FACTORS AND INVESTMENT CONSIDERATIONS

A PROSPECTIVE PURCHASER OF THE BONDS DESCRIBED HEREIN SHOULD BE AWARE THAT THERE ARE CERTAIN RISKS ASSOCIATED WITH THE BONDS WHICH MUST BE RECOGNIZED. THE FOLLOWING STATEMENTS REGARDING CERTAIN RISKS ASSOCIATED WITH THE OFFERING SHOULD NOT BE CONSIDERED AS A COMPLETE DESCRIPTION OF ALL RISKS TO BE CONSIDERED IN THE DECISION TO PURCHASE THE BONDS. PROSPECTIVE PURCHASERS OF THE BONDS SHOULD ANALYZE CAREFULLY THE INFORMATION CONTAINED IN THIS OFFICIAL STATEMENT AND ADDITIONAL INFORMATION IN THE FORM OF THE COMPLETE DOCUMENTS SUMMARIZED HEREIN, COPIES OF WHICH ARE AVAILABLE AND MAY BE OBTAINED FROM THE ISSUER OR THE UNDERWRITER.

Taxation of Interest on the Bonds

An opinion of Bond Counsel will be obtained to the effect that interest earned on the Bonds is excludable from gross income for federal income tax purposes under current provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and applicable rulings and regulations under the Code; however, an application for a ruling has not been made and an opinion of counsel is not binding upon the Internal Revenue Service. There can be no assurance that the present provisions of the Code, or the rules and regulations thereunder, will not be adversely amended or modified, thereby rendering the interest earned on the Bonds includable in gross income for federal income tax purposes.

The Issuer has covenanted in the Bond Resolution and in other documents and certificates to be delivered in connection with the issuance of the Bonds to comply with the provisions of the Code, including those which require the Issuer to take or omit to take certain actions after the issuance of the Bonds. Because the existence and continuation of the excludability of the interest on the Bonds depends upon events occurring after the date of issuance of the Bonds, the opinion of Bond Counsel described under "TAX MATTERS" assumes the compliance by the Issuer with the provisions of the Code described above and the regulations relating thereto. No opinion is expressed by Bond Counsel with respect to the excludability of the interest on the Bonds in the event of noncompliance with such provisions. The failure of the Issuer to comply with the provisions described above may cause the interest on the Bonds to become includable in gross income as of the date of issuance.

Market for the Bonds

Bond Rating. The Bonds have been assigned the financial rating set forth in the section hereof entitled "RATING." There is no assurance that a particular rating will remain in effect for any given period of time or that it will not be revised, either downward or upward, or withdrawn entirely, if in the judgment of the agency originally establishing such rating, circumstances so warrant. Any downward revision or withdrawal of any rating may have an adverse affect on the market price of the Bonds.

Secondary Market. There is no assurance that a secondary market will develop for the purchase and sale of the Bonds. It is the present practice of the Underwriter, however, to make a secondary market as dealers in issues of municipal Bonds which the Underwriter distributes. The Underwriter intends to continue this practice with respect to the Bonds, but is not obligated to do so. Prices of bonds traded in the secondary market, though, are subject to adjustment upward and downward in response to changes in the credit markets. From time to time it may be necessary for the Underwriter to suspend

indefinitely secondary market trading in the Bonds as a result of the financial condition or market position of the Underwriter, prevailing market conditions, lack of adequate current financial information about the Issuer, or a material adverse change in the financial condition of the Issuer, whether or not the Bonds are in default as to principal and interest payments, and other factors which in the opinion of the Underwriter may give rise to uncertainty concerning prudent secondary market practices.

Premium on Bonds

[The initial offering price of the Bonds that are subject to optional redemption are in excess of the principal amount thereof]. Any person who purchases a Bond in excess of its principal amount, whether during the initial offering or in a secondary market transaction, should consider that the Bonds are subject to redemption at par under the various circumstances described under "THE BONDS – Redemption Provisions."

Legal Matters

Various state and federal laws, regulations and constitutional provisions apply to the obligations created by the Bonds. There is no assurance that there will not be any change in, interpretation of, or addition to such applicable laws, provisions and regulations which would have a material effect, either directly or indirectly, on the Issuer or the taxing authority of the Issuer.

Limitations on Remedies Available to Owners of Bonds

The enforceability of the rights and remedies of the owners of Bonds, and the obligations incurred by the Issuer in issuing the Bonds, are subject to the following: the federal Bankruptcy Code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect; usual equity principles which may limit the specific enforcement under state law of certain remedies; the exercise by the United States of America of the powers delegated to it by the United States Constitution; and the reasonable and necessary exercise, in certain unusual situations, of the police power inherent in the State of Kansas and its governmental subdivisions in the interest of serving a legitimate and significant public purpose. Bankruptcy proceedings, or the exercise of powers by the federal or state government, if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy and otherwise, and consequently may involve risks of delay, limitation or modification of their rights.

No Additional Interest or Mandatory Redemption upon Event of Taxability

The Bond Resolution does not provide for the payment of additional interest or penalty on the Bonds or the mandatory redemption thereof if the interest thereon becomes includable in gross income for federal income tax purposes. Likewise, the Bond Resolution does not provide for the payment of any additional interest or penalty on the Bonds if the interest thereon becomes subject to income taxation by the State.

Suitability of Investment

The tax exempt feature of the Bonds is more valuable to high tax bracket investors than to investors who are in low tax brackets, and so the value of the interest compensation to any particular investor will vary with individual tax rates. Each prospective investor should carefully examine this Official Statement, including the Appendices hereto, and its own financial condition to make a judgment as to its ability to bear the economic risk of such an investment, and whether or not the Bonds are an appropriate investment.

Debt Service Source

The Bonds are general obligations of the Issuer payable as to both principal and interest, if necessary, from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the Issuer. The Legislature may from time to time adopt changes in the property tax system or method of imposing and collecting property taxes within the State. Taxpayers may also challenge the fair market value of property assigned by the county appraiser. The effects of such legislative changes and successful challenges to the appraiser's determination of fair market value could affect the Issuer's property tax collections. If a taxpayer valuation challenge is successful, the liability of the Issuer to refund property taxes previously paid under protest may have a material impact on the Issuer's financial situation. See "***APPENDIX A*** – FINANCIAL INFORMATION – Property Valuations and Property Tax Levies and Collections."

Kansas Public Employees Retirement System

As described in "***APPENDIX A*** – FINANCIAL INFORMATION – Pension and Employee Retirement Plans," the Issuer participates in the Kansas Public Employees Retirement System ("KPERS"), as an instrumentality of the State to provide retirement and related benefits to public employees in Kansas. KPERS administers three statewide defined benefit retirement plans for public employees which are separate and distinct with different membership groups, actuarial assumptions, experience, contribution rates and benefit options. The Issuer participates in the Police and Firemen's Retirement System ("KP&F") and the Public Employees Retirement System – Local Group (the "Plan"). Under existing law, employees make contributions and the Issuer makes all employer contributions to the Plan; neither the employees nor the Issuer are directly responsible for any unfunded accrued actuarial liability ("UAAL"). However, the Plan contribution rates may be adjusted by legislative action over time to address any UAAL. According to KPERS' Valuation Reports, the Local Group had an UAAL of approximately $2.173 billion in calendar year 2024 and KP&F had an UAAL of approximately $1.521 billion.

Cybersecurity Risks

Security breaches, including electronic break-ins, computer viruses, attacks by hackers and similar breaches could create disruptions or shutdowns of the Issuer and the services it provides, or the unauthorized disclosure of confidential personal, health-related, credit and other information. If a security breach occurs, the Issuer may incur significant costs to remediate possible injury to the affected persons, and the Issuer may be subject to sanctions and civil penalties. Any failure to maintain proper functionality and security of information systems could interrupt the Issuer's operations, delay receipt of revenues, damage its reputation, subject it to liability claims or regulatory penalties and could have a material adverse effect on its operations, financial condition and results of operations.

Natural Disasters, Terrorist or Cyber Attacks

The occurrence of a terrorist attack or cyber security breach in the Issuer, or natural disasters, such as fires, tornadoes, winter storms, extreme cold, earthquakes, floods or droughts, could damage the Issuer and its systems and infrastructure, and interrupt services or otherwise impair operations of the Issuer.

Potential Impacts Resulting from Epidemics or Pandemics

The City's finances may be materially adversely affected by unforeseen impacts of future epidemics and pandemics, such as the Coronavirus (COVID-19) pandemic. The City cannot predict future impacts of epidemics or pandemics, any similar outbreaks, or their impact on travel, on assemblies or gatherings, on the local, State, national or global economy, or on securities markets, or whether any such disruptions may have a material adverse impact on the financial condition or operations of the City, including but not limited to the payment and debt service on the Bonds.

BOND RATING

The Issuer has applied to S&P Global Ratings, a division of S&P Global Inc., for a rating on the Bonds. S&P Global Ratings, a division of the S&P Global Inc. has assigned an independent rating of "AA-" to the Bonds. Such rating reflects only the view of such rating agency, and an explanation of the significance of such rating may be obtained therefrom. No such rating constitutes a recommendation to buy, sell, or hold any bonds, including the Bonds, or as to the market price or suitability thereof for a particular investor. The Issuer furnished such rating agency with certain information and materials relating to the Bonds that have not been included in this Official Statement. Generally, rating agencies base their ratings on the information and materials so furnished and on investigations, studies and assumptions by the rating agencies. There is no assurance that a particular rating will remain in effect for any given period of time or that it will not be revised, either downward or upward, or withdrawn entirely, if in the judgment of the agency originally establishing such rating, circumstances so warrant. Any downward revision or withdrawal of any rating may have an adverse effect on the market price of the Bonds.

ABSENCE OF LITIGATION

The Issuer, in the ordinary course of business, is a party to various legal proceedings. In the opinion of management of the Issuer, any judgment rendered against the Issuer in such proceedings would not materially adversely affect the financial position of the Issuer.

The Issuer certifies that there is no controversy, suit or other proceeding of any kind pending or threatened wherein or whereby any question is raised or may be raised, questioning, disputing or affecting in any way the legal organization of the Issuer or its boundaries, or the right or title of any of its officers to their respective offices, or the legality of any official act or the constitutionality or validity of the indebtedness represented by the Bonds or the validity of said Bonds, or any of the proceedings had in relation to the authorization, issuance or sale thereof, or the levy and collection of a tax to pay the principal and interest thereof.

LEGAL MATTERS

Approval of Bonds

All matters incident to the authorization and issuance of the Bonds are subject to the approval of Gilmore & Bell, P.C., Wichita, Kansas ("Bond Counsel"), bond counsel to the Issuer. The factual and financial information appearing herein has been supplied or reviewed by certain officials of the Issuer and its certified public accountants, as referred to herein. Bond Counsel has participated in the preparation of the Official Statement but expresses no opinion as to the accuracy or sufficiency thereof, except for the matters appearing in the sections of this Official Statement captioned "THE BONDS," "LEGAL MATTERS," "TAX MATTERS" and "***APPENDIX C*** – SUMMARY OF FINANCING DOCUMENTS." Payment of the legal fee of Bond Counsel is contingent upon the delivery of the Bonds.

TAX MATTERS

The following is a summary of the material federal and State of Kansas income tax consequences of holding and disposing of the Bonds. This summary is based upon laws, regulations, rulings and judicial decisions now in effect, all of which are subject to change (possibly on a retroactive basis). This summary does not discuss all aspects of federal income taxation that may be relevant to investors in light of their personal investment circumstances or describe the tax consequences to certain types of holders subject to special treatment under the federal income tax laws (for example, dealers in securities or other persons who do not hold the Bonds as a capital asset, tax-exempt organizations, individual retirement accounts and other tax deferred accounts, and foreign taxpayers), and, except for the income tax laws of the State of Kansas, does not discuss the consequences to an owner under state, local or foreign tax laws. The summary does not deal with the tax treatment of persons who purchase the Bonds in the secondary market at a premium or a discount. Prospective investors are advised to consult their own tax advisors regarding federal, state, local and other tax considerations of holding and disposing of the Bonds.

Opinion of Bond Counsel

In the opinion of Bond Counsel, under the law existing as of the issue date of the Bonds:

Federal Tax Exemption. The interest on the Bonds is excludable from gross income for federal income tax purposes.

Alternative Minimum Tax. Interest on the Bonds is not an item of tax preference for purposes of computing the federal alternative minimum tax.

Bank Qualification. The Bonds have **not** been designated as "qualified tax-exempt obligations" for purposes of Code § 265(b).

Kansas Tax Exemption. The interest on the Bonds is exempt from income taxation by the State of Kansas.

Bond Counsel's opinions are provided as of the date of the original issue of the Bonds, subject to the condition that the Issuer comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order

that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes. The Issuer has covenanted to comply with all of these requirements. Failure to comply with certain of these requirements may cause the inclusion of interest on the Bonds in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. Bond Counsel is expressing no opinion regarding other federal, state or local tax consequences arising with respect to the Bonds.

Other Tax Consequences

Original Issue Discount. For federal income tax purposes, original issue discount is the excess of the stated redemption price at maturity of a Bond over its issue price. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than "qualified stated interest" (*i.e.*, interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Code § 1288, original issue discount on tax-exempt obligations accrues on a compound basis. The amount of original issue discount that accrues to an owner of a Bond during any accrual period generally equals (1) the issue price of that Bond, plus the amount of original issue discount accrued in all prior accrual periods, multiplied by (2) the yield to maturity on that Bond (determined on the basis of compounding at the close of each accrual period and properly adjusted for the length of the accrual period), minus (3) any interest payable on that Bond during that accrual period. The amount of original issue discount accrued in a particular accrual period will be considered to be received ratably on each day of the accrual period, will be excludable from gross income for federal income tax purposes, and will increase the owner's tax basis in that Bond. Prospective investors should consult their own tax advisors concerning the calculation and accrual of original issue discount, if any.

Original Issue Premium. For federal income tax purposes, premium is the excess of the issue price of a Bond over its stated redemption price at maturity. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than "qualified stated interest" (*i.e.*, interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Code § 171, premium on tax-exempt obligations amortizes over the term of the Bond using constant yield principles, based on the purchaser's yield to maturity. As premium is amortized, the owner's basis in the Bond and the amount of tax-exempt interest received will be reduced by the amount of amortizable premium properly allocable to the owner, which will result in an increase in the gain (or decrease in the loss) to be recognized for federal income tax purposes on sale or disposition of the Bond prior to its maturity. Even though the owner's basis is reduced, no federal income tax deduction is allowed. Prospective investors should consult their own tax advisors concerning the calculation and accrual of premium, if any.

Sale, Exchange or Retirement of Bonds. Upon the sale, exchange or retirement (including redemption) of a Bond, an owner of the Bond generally will recognize gain or loss in an amount equal to the difference between the amount of cash and the fair market value of any property received on the sale, exchange or retirement of the Bond (other than in respect of accrued and unpaid interest) and such owner's adjusted tax basis in the Bond. To the extent the Bonds are held as a capital asset, such gain or loss will be capital gain or loss and will be long-term capital gain or loss if the Bond has been held for more than 12 months at the time of sale, exchange or retirement.

Reporting Requirements. In general, information reporting requirements will apply to certain payments of principal, interest and premium paid on Bonds, and to the proceeds paid on the sale of Bonds, other than certain exempt recipients (such as corporations and foreign entities). A backup withholding tax will apply to such payments if the owner fails to provide a taxpayer identification number or certification of foreign or other exempt status or fails to report in full dividend and interest income. The amount of any backup withholding from a payment to an owner will be allowed as a credit against the owner's federal income tax liability.

Collateral Federal Income Tax Consequences. Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, financial institutions, property and casualty insurance companies, individual recipients of Social Security or Railroad Retirement benefits, certain S corporations with "excess net passive income," foreign corporations subject to the branch profits tax, life insurance companies, and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry or have paid or incurred certain expenses allocable to the Bonds. Bond Counsel expresses no opinion regarding these tax consequences. Purchasers of Bonds should consult their tax advisors as to the applicability of these tax consequences and other federal income tax consequences of the purchase, ownership and disposition of the Bonds, including the possible application of state, local, foreign and other tax laws.

Bond Counsel notes that interest on the Bonds may be included in adjusted financial statement income of applicable corporations for purposes of determining the applicability and amount of the federal corporate alternative minimum tax.

MUNICIPAL ADVISOR

Raymond James & Associates, Inc., Leawood, Kansas has acted as a Municipal Advisor to the Issuer in connection with the sale of the Bonds. The Municipal Advisor is a "municipal advisor" as defined in the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. The Municipal Advisor has assisted the Issuer in the preparation of this Official Statement and in other matters relating to the issuance of the Bonds. The fees of the Municipal Advisor are contingent upon the issuance of the Bonds. The Municipal Advisor will not be a manager or a member of any underwriting group submitting a proposal for the purchase of the Bonds pursuant to Municipal Securities Rulemaking Board Rule G-23.

UNDERWRITING

The Bonds have been sold at public sale by the Issuer to _____ (the " Underwriter") on the basis of the lowest true interest cost. _____ bids were received by the Issuer. The Underwriter has agreed, subject to certain conditions, to purchase the Bonds at a price equal to the principal amount of the Bonds, plus accrued interest from the Dated Date to the Issue Date, plus a premium of $_____, less an underwriting discount of $_____.

The Bonds will be offered to the public initially at the prices determined to produce the yields set forth on the inside cover page of this Official Statement. The Underwriter may offer and sell the Bonds to certain dealers (including dealers depositing the Bonds into investment trusts) at prices other than the price stated on the inside cover page hereof and may change the initial offering price from time to time subsequent to the date hereof. In connection with the offering, the Underwriter may overallot or effect transactions which stabilize or maintain the market price of the Bonds at a level above that which might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time.

AUTHORIZATION OF OFFICIAL STATEMENT

The preparation of this Official Statement and its distribution has been authorized by the governing body of the Issuer as of the date on the cover page hereof. This Official Statement is submitted in connection with the issuance of the Bonds and may not be reproduced or used as a whole or in part for any other purpose. This Official Statement does not constitute a contract between the Issuer or the Underwriter and any one or more of the purchasers, Owners or Beneficial Owners of the Bonds.

CITY OF EMPORIA, KANSAS

By: _____
Mayor

APPENDIX A

INFORMATION CONCERNING THE ISSUER

APPENDIX A

INFORMATION CONCERNING THE ISSUER

GENERAL

Size and Location

The City of Emporia, Kansas (the "City") is the county seat of Lyon County, Kansas (the "County"). The City is located approximately 110 miles southwest of Kansas City, Missouri, 50 miles south of Topeka, Kansas and 85 miles northeast of Wichita, Kansas. The City encompasses approximately 11.61 square miles and has a current estimated population of 24,418 persons. The City is located on the eastern edge of the Flint Hills region at the intersection of the Kansas Turnpike and Interstate Highway 35.

Government and Organization of the Issuer

The City was established in 1857 and is a city of the first class. The City operates under the Commission-Manager form of government. The five Commission members are elected at large and serve two or four year terms. The Mayor presides over Commission meetings and appoints certain City officials, subject to Commission approval. The City Manager is appointed by the Commission and is charged with the efficient and effective administration of the City.

Municipal Services and Utilities

Retail electric power is provided in the City by Evergy and natural gas service is provided by Kansas Gas Service. Treated water is distributed from the City-owned facilities. The City's water treatment plant currently produces 11.19 million gallons of water daily with a capacity of 20 million gallons daily. Sewage treatment is provided by City-owned facilities. The wastewater treatment plant currently treats 4.6 million gallons per day with a capacity of 8 million gallons daily. Refuse services are provided by the City.

Transportation and Communication Facilities

The City is intersected by Interstate Highway I-35, U.S. Highway 50 and Kansas Highways 57 and 99, in addition to the Kansas Turnpike. Emporia's motor freight service is provided by several freight companies with direct and connecting schedules to all major cities in the United States.

The Burlington Northern Santa Fe Railroad provides rail service with daily package-care service in and out of Emporia, with lines radiating in three directions. The existing terminals have adequate capacity to handle present and future needs. The City's location is also beneficial to bus service with transportation available at regular intervals in all directions.

Emporia Municipal Airport is located within seven miles of the City and provides service for small and private aircraft and has a 5,000-foot paved and lighted runway. Dwight D. Eisenhower National Airport in Wichita, Kansas and Kansas City International Airport in Kansas City, Missouri provide commercial air service through the major airline companies.

Educational Institutions and Facilities

The City is home to a complete educational system from primary level to higher education institutions. Unified School District No. 253 provides public education through its six elementary schools, two intermediate schools, one middle school and one senior high school. Total enrollment for the Unified School District No. 253 is approximately 4,593. The City also has three private elementary schools.

Emporia State University, a state-supported university, offers 72 undergraduate and 37 graduate fields of study and awards 17 different degrees. The University was founded in 1863 as the state's first school for training teachers and is governed by the Board of Regents of Kansas Universities. The campus has 18 buildings and encompasses nearly 200 acres. In September, 2022, Emporia State University announced plans to reduce its workforce by seven percent, including tenured faculty members.

The Flint Hills Technical College located in the City provides technical skilled training needed by local industry. The Technical College has received top ratings as one of the finest in the country by educational agencies.

Medical and Health Facilities

Newman Regional Health, which is owned by Lyon County, is a 25-bed critical access hospital serving the City and surrounding area. Newman Regional Health has more than 70 specialty and primary care physicians and advanced practice providers that work in the hospital and outpatient clinic. Approximately 600 clinical, professional and support services employees and 225

volunteers support the medical staff at Newman Regional Health. In addition, there are two medical clinics in the City and approximately 34 doctors and 20 dentists practice in the City. There are also nursing homes or assisted living facilities in the City.

Recreational and Cultural Facilities

The City has 18 parks comprising approximately 323 acres, an 18-hole municipal golf course, swimming pools, community center, municipal library, municipal gymnasium and fitness center and tennis courts. Emporia State University provides additional cultural and recreational opportunities for the students and community members. The Emporia Arts Council provides quality cultural opportunities through performances in music and theater as well as fine art exhibitions. The Lyon County Historical Museum has preserved the history of the County. The Emporia Zoo's natural appearing exhibits contain nearly 400 specimens of birds, mammals, and reptiles.

ECONOMIC INFORMATION

The City's location at the junction of Interstate Highway I-35 and the Kansas Turnpike has attracted numerous national and regional companies to open manufacturing or distribution centers in the City. The City is home to over 15 manufacturing and processing companies producing a wide variety of goods including bakery products, graphic arts equipment, automobile parts, pet food, processed beef, and steel products. These companies include Bunge Corporation, Hostess Brands, Norfolk Iron & Metal, Simmons Pet Food, Hills Pet Nutrition and Michelin, among others. In order to attract additional industrial growth the City has approximately 218 acres of available industrial sites located in two industrial parks.

Over the last decade, the City has developed numerous programs to promote economic development activity. Incentives for potential economic development projects include industrial revenue bonds, loans from an Economic Development Trust Fund, property tax exemption, retailers' sales tax exemptions, state provided Community Development Block Grants, and grants from the City's Job Creation Incentive Program.

Major Employers

Listed below are the major employers located in the City and the number employed by each:

Major Employers	Product/Service	Number of Full-& Part-time Employees
Simmons Pet Food	Pet Food	1,613
Unified School District No. 253	Education	928
Emporia State University	Higher Education	644
Hostess Brands, LLC	Cake Products	630
Newman Regional Health Hospital	Healthcare	482
Michelin**	Rubber Products	316
Lyon County	County Government	260
City of Emporia	City Government	236
Wal-Mart Super Center	Retail	213
Hill's Pet Nutrition	Pet Food	143
Evco Wholesale Food Corporation	Wholesale Food Distributor	126
Norfolk Iron & Metal Company	Steel Distribution Center	124
ValuNet FIBER	Internet Service	108
Holman Distribution	Warehousing, Shipping, Transportation	100
Vektek, Inc.	Hydraulic Clamping Equipment	91
Fanestil Meats	Wholesale Meat Processing	83
Flint Hills Technical College	Technical College	83
Cargill Animal Nutrition	Dry Pet Food	68
Dynamic Discs/Distribution	Disc Golf Equipment	67
Glendo Corporation	Specialized Tools for Engraving	67
Better Life Technologies	Plastic Home Products	66
Sauder Custom Fabrication	Custom Pressure Vessel Columns	61
Bunge Corporation	Processors of Soybeans and Meal	57
Redline Trucking	Transportation	49
Pratt Industrial	Industrial Valves and Actuators	21
W.A. Moyer, L.C.	Glass Level Vials	11
BPE, Inc.	Archery Products	6

** On February 23, 2026 Hopkins Manufacturing Corporation notified its employees of an immediate closure given the failed sale of the company. Hopkins Manufacturing Corporation is a wholly-owned subsidiary of First Brands Group LLC, which is currently in bankruptcy proceedings. An unnamed buyer backed out of a proposed purchase after learning that key intellectual property consisting of patents, trademarks and brand names would be excluded from the sale. While the facility is in the process of winding down operations, the exact date of final shutdown was not formally announced as of February 24, 2026.*

***Michelin announced that they were reducing their workforce by 100 employees by the end of the year.*

Source: Emporia Chamber of Commerce

Labor Force and Employment

The following table sets forth the labor force and employment figures for Lyon County and the State of Kansas:

LYON COUNTY

Year	Total Labor Force	Employed	Unemployed	Unemployed Rate
2015	16,729	16,010	719	4.3%
2016	17,691	17,005	686	3.9%
2017	17,639	17,009	630	3.6%
2018	17,446	16,874	572	3.3%
2019	17,622	17,061	561	3.2%
2020	17,466	16,701	765	4.4%
2021	17,729	17,229	500	2.8%
2022	17,961	17,532	429	2.4%
2023	17,838	17,370	468	2.6%
2024	17,748	17,158	590	3.3%

STATE OF KANSAS

Year	Total Labor Force	Employed	Unemployed	Unemployed Rate
2015	1,498,032	1,435,515	62,517	4.2%
2016	1,498,060	1,437,436	60,624	4.0%
2017	1,490,478	1,436,329	54,149	3.6%
2018	1,491,449	1,442,061	49,388	3.3%
2019	1,502,265	1,454,669	47,596	3.2%
2020	1,501,633	1,414,277	87,356	5.8%
2021	1,499,635	1,448,835	50,800	3.4%
2022	1,507,842	1,466,588	41,254	2.7%
2023	1,524,404	1,480,579	43,825	2.9%
2024	1,545,790	1,490,553	55,237	3.6%

***Source*:** Labor Market Information Services, Kansas Dept. of Labor in cooperation with BLS, U.S.Dept. of Labor

Sales Tax Collections

In 1984, voters in the City approved a continual one-half cent citywide local option sales tax. In 1994, voters in the City approved an additional one-half cent citywide local option sales tax for a period of ten years, which was most recently renewed and extended to 2039 by voters at an election held in 2020. The total sales tax for goods and services in the City is now 8.5%, which consists of 6.5% imposed by the State of Kansas, 1.0% imposed by Lyon County and a 1% citywide local option sales tax.

Sales tax collections are the responsibility of the Kansas Department of Revenue. The Department of Revenue distributes the local option countywide and citywide sales taxes on a monthly basis. Countywide sales taxes are distributed between the levying county and the cities within the county based on population and relative tax levies. Citywide local option sales taxes are distributed solely to the City.

The City uses sales tax receipts from the 1984 one-half cent local option citywide sales tax to fund infrastructure improvements. Receipts from the additional one-half cent local option citywide sales are used to provide property tax relief and for economic development. During 2000, the City conducted an election during which the voters approved the use of a portion of the sales tax for purposes of constructing an aquatic center.

The voters in Lyon County approved a 1% countywide sales tax at an election held in August, 2008. This sales tax is shared with cities in Lyon County. The County began collecting the sales tax during 2009. The City expects to receive approximately 48% of the countywide general sales tax collections.

The following table lists the total local option sales tax receipts of the City of Emporia in the years indicated:

CITY SALES TAX COLLECTIONS

Year	½ Cent City Sales Tax Receipts	Additional ½ Cent City Sales Tax Receipts	Total City Sales Tax
2016	$2,305,720	$2,305,720	$4,611,441
2017	2,324,761	2,324,761	4,649,522
2018	2,421,680	2,421,680	4,843,361
2019	2,480,468	2,480,468	4,960,937
2020	2,495,797	2,495,797	4,991,594
2021	2,719,833	2,719,833	5,439,666
2022	3,042,597	3,042,597	6,085,194
2023	3,207,428	3,207,428	6,414,856
2024	3,236,771	3,236,771	6,473,541
2025	3,313,711	3,313,711	6,627,422

Source: City Clerk

CITY PORTION OF COUNTYWIDE SALES TAX

Year	City Portion of Countywide Sales Tax Receipts
2016	$2,278,050
2017	2,271,487
2018	2,385,756
2019	2,463,818
2020	2,535,236
2021	2,822,749
2022	3,112,240
2023	3,371,272
2024	3,316,346
2025	3,457,388

Source: City Clerk

The following table lists the sales tax collections for the State of Kansas portion of the total sales tax in Lyon County during the years as indicated:

LYON COUNTY - STATE SALES TAX COLLECTIONS

Year	Sales Tax Collections	Per Capita Sales Tax
2015	$38,766,815	$471.37
2016	41,138,552	503.40
2017	42,435,739	521.37
2018	52,328,415	557.41
2019	55,704,010	649.89
2020	60,783,796	705.91
2021	67,785,307	785.28
2022	74,771,687	853.10
2023	72,956,507	900.17
2024	70,786,764	-

Source: Kansas Statistical Abstract

Financial and Banking Institutions

There are currently 9 banks with 13 banking locations in Lyon County. For the years listed, deposits of the banks located in Lyon County are as follows:

Year	Total Bank Deposits
2016	$520,018,000
2017	538,880,000
2018	564,434,000
2019	569,603,000
2020	639,188,000
2021	725,471,000
2022	763,257,000
2023	710,973,000
2024	746,694,000
2025	770,554,000

Source: FDIC

Building Permits

The following table indicates the total valuation of building permits issued within the City in the years indicated. These numbers reflect permits issued either for new construction or for major renovation.

Year	New Single Family Dwellings	Total Value New Single Family Dwellings	Total Permits	Total Construction Value
2016	20	$3,264,781	431	$19,080.680
2017	32	7,561,767	429	39,861,843
2018	23	4,341,300	705	37,007,253
2019	12	1,447,993	731	23,364,363
2020	17	3,192,895	531	21,094,280
2021	16	3,481,781	755	62,810,742
2022	10	2,250,530	1,434	70,132,430
2023	10	2,260,968	767	45,598,879
2024	11	1,510,672	692	48,442,653
2025	11	1,492,200	639	51,925,601

Source: City Clerk

Population

The following table shows the approximate population of the City and Lyon County in the years indicated:

Year	City of Emporia Population	Lyon County Population
1960	18,190	26,928
1970	23,116	32,071
1980	25,287	35,108
1990	25,512	34,732
2000	26,760	33,920
2010	24,916	33,371
2020	24,139	33,195
2025	24,418	32,454

***Source*:** U.S. Bureau of the Census; Kansas Statistical Abstract

Personal Income

The Lyon County personal and per capita personal income and State of Kansas per capita personal income are listed for the years indicated in the following table:

Year	Lyon County Total Personal Income	Lyon County Per Capita Personal Income	State of Kansas Per Capita Personal Income
2014	$1,096,824	$33,485	$46,290
2015	1,130,214	34,608	46,597
2016	1,174,522	35,821	46,718
2017	1,207,934	37,076	48,272
2018	,1263,809	38,834	50,283
2019	1,284,054	39,656	52,156
2020	1,412,352	43,981	55,101
2021	1,520,270	46,905	59,021
2022	1,517,458	47,375	62,326
2023	1,593,432	49,529	66,115

Source: U.S. Bureau of Economic Analysis

FINANCIAL INFORMATION OF THE ISSUER

Accounting, Budgeting and Auditing Procedures

The City has established a uniform system of accounting maintained in accordance with the laws of the State of Kansas and generally accepted accounting principles. The accounts are maintained on the modified accrual basis for all budgetary funds and on the accrual basis for all other funds.

An annual budget of estimated receipts and disbursements for the coming calendar year is required by statute to be prepared for all funds (unless specifically exempted). The budget is prepared utilizing the modified accrual basis which is further modified by the encumbrance method of accounting. For example, commitments such as purchase orders and contracts, in addition to disbursements and accounts payable, are recorded as expenditures. The budget lists estimated receipts by funds and sources and estimated disbursements by funds and purposes. The proposed budget is presented to the governing body of the City prior to August 1, with a public hearing required to be held prior to August 15, with the final budget to be adopted by a majority vote of the governing body of the City prior to August 25 of each year (or September 20 if the City must conduct a public hearing to levy taxes in excess of its revenue neutral rate described below). Budgets may be amended upon action of the governing body after notice and public hearing, provided that no additional tax revenues may be raised after the original budget is adopted.

The City may levy taxes in accordance with the requirements of its adopted budget. Property tax levies are based on the adopted budget of the City and the assessed valuations provided by the County appraiser. In 2021, the Kansas Legislature passed legislation (the "Revenue Neutral Tax Act") that repeals the "tax lid" (formerly K.S.A. 79-2925c) and provides that, beginning January 1, 2021, a taxing subdivision (which includes any political subdivision of the State that levies an ad valorem property tax, including the City) is not authorized to levy a property tax rate in excess of its revenue neutral rate without first providing notice, holding a public hearing, and authorizing such property tax rate by majority vote of its governing body. The revenue neutral rate means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation.

The Revenue Neutral Tax Act provides that by June 15 of every year, each county clerk shall calculate the revenue neutral rate for each taxing subdivision in their respective county. If a taxing subdivision desires to levy a tax rate in excess of its revenue neutral rate, it must first publish notice of a public hearing and notify, by July 20, the county clerk of the taxing subdivision's intent to exceed the revenue neutral rate. The county clerk is required to provide notice of the public hearing to each taxpayer with property in the taxing subdivision, along with following information concerning the taxing subdivision: (1) the revenue neutral rate, (2) the proposed property tax revenue needed to fund the proposed budget, (3) the proposed tax rate based on the proposed budget, (4) the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement, (5) the appraised value and assessed value of the taxpayer's property, (6) estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates, (7) the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate. The public hearing regarding exceeding the revenue neutral rate is to be held between August 20 and September 20, and can be held in conjunction with the taxing

subdivision's budget hearing. If multiple taxing subdivisions within the county are required to hold a public hearing, the county clerk's notices to the taxpayer can be combined into a single notice. After the public hearing, the taxing subdivision can approve exceeding the revenue neutral rate by governing body approval of a resolution or ordinance, and thereafter the taxing subdivisions will hold the public hearing and adopt the budget by majority vote of its governing body. The amount of tax to be levied and the adopted budget must be certified to the county clerk by October 1. The taxing subdivision's adopted budget shall not result in a tax rate in excess of its proposed rate stated in the notice provided to the taxpayers. If a taxing subdivision fails to comply with the requirements of the Revenue Neutral Tax Act, it shall refund to the taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate.

The City cannot predict the impact of the Revenue Neutral Tax Act on the ratings on the Bonds, or the general rating of the City. A change in the rating on the Bonds or a change in the general rating of the City may adversely impact the market price of the Bonds in the secondary market.

Kansas law prohibits governmental units from creating indebtedness unless there are funds on hand in the proper accounts and unencumbered by previous action with which to pay such indebtedness. An exception to this cash-basis operation is made where provision has been made for payment of obligations by bonds or other specific debt obligations authorized by law.

The financial records of the City are audited annually by a firm of independent certified public accountants in accordance with generally accepted auditing standards. In recent years, the annual audit has been performed by Hood and Associates, CPAs, PC, Certified Public Accountants, Overland Park, Kansas. Copies of the audit reports for the past five (5) years are on file in the Clerk's office and are available for review. The audit for the Fiscal Year ended December 31, 2024 is attached hereto as ***Appendix B***. The financial information contained in the Appendices to this Official Statement are an integral part of this document and are intended to be read in conjunction herewith.

Property Valuations

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the state of Kansas is the responsibility of the various counties under the direction of state statutes. The County Appraiser's office determines the assessed valuation that is to be used as a basis for the mill levy on property located in the City.

Property subject to ad valorem taxation is divided into two classes, real property and personal property. Real property is divided into seven subclasses; there are six subclasses of personal property. The real property (Class 1) subclasses are: (i) real property used for residential purposes including multi-family mobile or manufactured homes and the real property on which such homes are located, assessed at 11.5%, (ii) agricultural land, valued on the basis of agricultural income or productivity, assessed at 30%, (iii) vacant lots, assessed at 12%, (iv) real property, owned and operated by a not-for-profit organization not subject to federal income taxation, pursuant to Section 501 of the Internal Revenue Code, assessed at 12%, (v) public utility real property, except railroad real property, assessed at the average rate that all other commercial and industrial property is assessed, assessed at 33%, (vi) real property used for commercial and industrial purposes and buildings and other improvements located on land devoted to agricultural use, assessed at 25%, and (vii) all other urban and real property not otherwise specifically classified, assessed at 30%. Tangible personal property (Class 2) subclasses are: (i) mobile homes used for residential purposes, assessed at 11.5%, (ii) mineral leasehold interests, except oil leasehold interests, the average daily production from which is 5 barrels or less, and natural gas leasehold interests, the average daily production from which is 100 mcf or less, which shall be assessed at 25%, assessed at 30%, (iii) public utility tangible personal property, including inventories thereof, except railroad personal property, including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed, assessed at 33%, (iv) all categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985, assessed at 20%, (v) commercial and industrial machinery and equipment which if its economic life is 7 years or more, shall be valued at its retail cost, when new, less seven-year straight-line depreciation, or which, if its economic life is less than 7 years, shall be valued at its retail cost when new, less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property, assessed at 25%, and (vi) all other tangible personal property not otherwise specifically classified, assessed at 30%. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

The 2006 Legislature exempted from all property or ad valorem property taxes levied under the laws of the State all commercial, industrial, telecommunications and railroad machinery and equipment acquired by qualified purchase or lease after June 30, 2006 or transported into the State after June 30, 2006 for the purpose of expanding an existing business or creation of a new business.

The Legislature may from time to time adopt changes in the property tax system or method of imposing and collecting property taxes within the State. Taxpayers may also challenge the fair market value of property assigned by the county appraiser. The effects of such legislative changes and successful challenges to the appraiser's determination of fair market value could affect the Issuer's property tax collections. If a taxpayer valuation challenge is successful, the liability of the Issuer to refund property taxes previously paid under protest may have a material impact on the Issuer's financial situation.

Assessed Valuation

The following table shows the assessed value of the taxable tangible property of the City by category in the years as indicated:

Year	Real Property	Personal Property	Utilities	Motor Vehicles	Total Assessed Valuation
2016	$131,455,041	$5,769,153	$9,831,192	$20,379,614	$167,435,000
2017	138,600,594	5,535,440	10,316,325	20,630,111	175,082,470
2018	144,232,409	5,267,883	11,351,626	20,972,334	181,824,252
2019	153,856,995	4,843,288	12,160,955	21,636,964	192,498,202
2020	158,688,533	3,940,329	12,912,607	21,939,568	197,481,037
2021	168,566,680	3,770,470	14,014,075	22,838,681	209,189,906
2022	183,076,993	3,697,834	13,822,054	21,836,515	222,433,396
2023	207,591,187	3,701,436	14,393,526	21,836,515	247,522,664
2024	216,670,240	3,433,926	15,754,078	22,343,810	258,202,054
2025	231,330,544	3,318,013	16,392,760	22,171,319	273,212,636

***Source*:** County Clerk

Estimated Actual Valuation

Based on an average assessment percentage of 19%, the following table provides estimated actual valuation figures for the taxable tangible property, including motor vehicles, for the City in the years indicated.

Year	Estimated Actual Valuation	Year	Estimated Actual Valuation
2016	$881,236,842	2021	$1,100,999,505
2017	921,486,684	2022	1,170,702,084
2018	956,969,747	2023	1,302,750,863
2019	1,013,148,432	2024	1,358,958,179
2020	1,039,373,879	2025	1,437,961,242

Property Tax Levies and Collections

Tax Collections

Tax statements are mailed November 1 each year and may be paid in full or one-half on or before December 20 with the remaining one-half due on or before May 10 of the following year. Taxes that are unpaid on the due dates are considered delinquent and accrue interest at the rate of 12% per annum until paid or until the property is sold for taxes. Real estate bearing unpaid taxes is advertised for sale on or before August 1 of each year and is sold by the County for taxes and all legal charges on the first Tuesday in September. Properties that are sold and not redeemed within two years after the tax sale are subject to foreclosure sale, except homestead properties which are subject to foreclosure sale after three years.

Personal taxes are due and may be paid in the same manner as real estate taxes, with the same interest applying to delinquencies. If personal taxes are not paid when due, and after written notice, warrants are issued and placed in the hands of the Sheriff for collection. If not paid on or before October 1, legal judgment is entered and the delinquent tax becomes a lien on the property. Unless renewed, a non-enforced lien expires five years after it is entered.

Motor vehicle taxes are collected periodically throughout the year concurrently with the renewal of motor vehicle tags based upon the value of such vehicles. Such tax receipts are distributed to all taxing subdivisions, including the State of Kansas, in proportion to the number of mills levied within each taxpayer's tax levy unit.

Special Assessments and Collections

The City has pursued a policy of utilizing special benefit districts to assign the cost of certain internal improvement projects to the property which was directly benefited from the construction thereof. Kansas statutes allow for the creation of special benefit districts to pay for the cost of a variety of improvements including street construction, storm water drains, sanitary sewer system improvements, street lighting, water system improvements, recreational facilities, flood control projects, bridges and parking facilities. The City has typically utilized special benefit districts to pay for the costs associated with constructing streets, sidewalks, water lines, sewers, curbs, gutters and lighting in new residential developments within the City.

The creation of special benefit districts, the determination of property benefited and the method of allocating the cost of the improvements is at the discretion of the City. Property owners have the ability to suggest improvement to be made through a petition process and to comment on the final amount of their assessment. The City may or may not be included as part of the special benefit district. All property owners have the option to pay their portion of the improvement cost with a one-time payment during an assessment prepayment period or pay in annual installments with interest over a certain number of years.

Upon completion of the special benefit district improvement projects and a prepayment period, the City issues general obligation bonds to provide for permanent project financing. The payment of the principal of and interest on such bonds is paid from the special assessments levied annually on the benefited property owners. Special assessments are paid at the same time and in the same manner as ad valorem property taxes. If at any time the special assessments received from the property owners are insufficient to provide for the payment of the principal of and interest on the bonds, the City is obligated to provide for the balance of such payments through its ability to levy unlimited ad valorem property taxes.

Tax Levies

Property tax levies are determined by the County Clerk based upon the assessed valuations provided by the County Appraiser. The following table provides the mill levy per $1,000 of assessed valuation of the City for the years indicated:

Levy Year	General	Special Revenue	Bond and Interest	Total
2016/17	25.060	5.047	12.840	42.947
2017/18	27.167	5.003	10.405	42.575
2018/19	27.508	5.034	10.312	42.854
2019/20	27.608	5.064	10.427	43.099
2020/21	27.858	5.002	10.002	42.862
2021/22	27.817	4.895	9.988	42.800
2022/23	29.210	5.073	10.143	44.426
2023/24	29.731	5.132	9.741	44.604
2024/25	31.799	5.118	9.202	46.119
2025/26	32.115	5.000	8.892	46.007

Source: County Clerk

Aggregate Tax Levies

The following table sets forth the aggregate tax levies of jurisdictions with boundaries overlapping the City:

Levy Year	Budget Year	State/County	City	School	Total
2016	2017	60.896	42.947	63.059	166.902
2017	2018	60.826	42.575	63.349	166.450
2018	2019	60.088	42.854	63.184	166.126
2019	2020	59.303	43.099	63.333	165.535
2020	2021	56.923	42.862	63.187	162.972
2021	2022	54.781	42.800	62.931	160.512
2022	2023	54.476	44.426	64.400	163.301
2023	2024	59.012	44.604	64.766	168.382
2024	2025	58.119	46.119	64.770	169.008
2025	2026	57.948	46.007	66.956	170.908

Source: County Clerk

Tax Collection Record

The following table sets forth the property tax collection information for the City for the years indicated:

Year	Total Tax Levy	Current Tax Collections	% Current Tax Collected	Prior Years Tax Collected	Total Tax Collections	Ratio of Collections versus Levy
2015/16	$6,384,574	$6,174,797	96.71%	$13,920	$6,188,767	96.93%
2016/17	6,547,585	6,339,949	96.83%	12,231	6,352,162	97.01%
2017/18	6,782,067	6,608,840	97.45%	92,888	6,701,728	98.82%
2018/19	7,089,369	6,936,700	97.85%	27,598	6,964,298	98.24%
2019/20	7,502,534	7,248,617	97.38%	34,055	7,282,672	97.81%
2020/21	7,653.671	7,366,096	98.77%	96,153	7,462,249	97.50%
2021/22	8,085,317	8,018,802	99.18%	146,094	8,164,896	100.98%
2022/23	9,452,048	8,935,610	94.54%	8,652	8,944,262	94.63%
2023/24	10,157,883	9,801,554	96.49%	45,747	9,847,301	96.94%
2024/25	10,938,893	10,595,933	97.57%	64,887	10,660,820	97.46%
2025/26	11,597,985	1,501,509	In Process	In Process	In process	In process

***Source*:** County Clerk

Major Taxpayers

The following table sets forth the largest taxpayers in the City for 2025:

Business	Assessed Valuation	Total Tax Paid
Evergy Kansas Central, Inc.	$10,970,968	$1,875,026.28
Hill's Pet Nutrition, Inc.	6,351,351	1,085,496.70
Simmons Pet Food KS, Inc.	5,264,591	930,321.88
Agree Limited Partnership	2,873,253	491,061.96
Kansas Gas Service	2,672,103	456,683.80
Iowa Beef Processors, Inc. / Tyson*	1,812,050	309,693.84
Wal-Mart Real Estate Business Trust	1,793,639	306,547.26
BNSF Railroad	1,741,429	297,624.16
Bunge Corporation	1,706,008	291,570.42
Hostess Brands, Inc.	1,347,646	230,323.48

** In June 202, Tyson permanently closed its beef and pork processing plant in Emporia, but continues to pay property tax.*

***Source*:** County Clerk

Pension and Employee Retirement Plans

The Issuer participates in the Kansas Public Employees Retirement System ("KPERS") established in 1962, as an instrumentality of the State, pursuant to K.S.A. 74-4901 *et seq.*, to provide retirement and related benefits to public employees in Kansas. KPERS is governed by a board of trustees consisting of nine members each of whom serve four-year terms. The board of trustees appoints an executive director to serve as the managing officer of KPERS and manage a staff to carry out daily operations of the system.

As of December 31, 2024, KPERS serves approximately 350,000 members and approximately 1,500 participating employers, including the State, school districts, counties, cities, public libraries, hospitals and other governmental units. KPERS administers the following three statewide, defined benefit retirement plans for public employees:

(a) Kansas Public Employees Retirement System;
(b) Kansas Police and Firemen's Retirement System; and
(c) Kansas Retirement System for Judges.

These three plans are separate and distinct with different membership groups, actuarial assumptions, experience, contribution rates and benefit options. The Kansas Public Employees Retirement System is the largest of the three plans, accounting for approximately 95% of the members. The Kansas Public Employees Retirement System is further divided into two separate groups, as follows:

(a) *State/School Group* - includes members employed by the State, school districts, community colleges, vocational-

technical schools and educational cooperatives. The State of Kansas makes all employer contributions for this group, the majority of which comes from the State General Fund.

(b) *Local Group* - all participating cities, counties, library boards, water districts and political subdivisions are included in this group. Local employers contribute at a different rate than the State/School Group rate.

KPERS is currently a qualified, governmental, § 401(a) defined benefit pension plan, and has received IRS determination letters attesting to the plan's qualified status dated October 14, 1999 and March 5, 2001. KPERS is also a "contributory" defined benefit plan, meaning that employees make contributions to the plan. This contrasts it from noncontributory pension plans, which are funded solely by employer contributions. The Issuer's employees currently annually contribute 6% of their gross salary to the plan if such employees are KPERS Tier 1 members (covered employment prior to July 1, 2009), KPERS Tier 2 members (covered employment on or after July 1, 2009), or KPERS Tier 3 members (covered employment on or after January 1, 2015).

In 2004, 2015 and 2021, the Kansas Development Finance Authority, on behalf of the State, issued pension obligation bonds and contributed the proceeds thereof to KPERS to assist with improving the status of the unfunded actuarial pension liability. In 2022 the Legislature provided for additional contributions totaling $1.125 billion in four payments to be deposited into the KPERS trust fund for the School Group. For more information about the Legislature's actions related to KPERS, please see the 2022 Valuation Report referenced below.

The Issuer's contribution varies from year to year based upon the annual actuarial valuation and appraisal made by KPERS, subject to legislative caps on percentage increases. The Issuer's contribution is 9.26% of the employee's gross salary for calendar year 2024, and is projected to change to 9.71% of the employee's gross salary for calendar year 2025. In addition, the Issuer contributes 1% of the employee's gross salary for Death and Disability Insurance for covered employees.

According to the Valuation Report as of December 31, 2024 (the "2024 Valuation Report") the KPERS Local Group, of which the Issuer is a member, carried an unfunded accrued actuarial liability ("UAAL") of approximately $2.17 billion at the end of 2024. The amount of the UAAL in 2024 changed from the previous year's amount due to the factors discussed in the 2024 Valuation Report; such report also includes additional information relating to the funded status of the KPERS Local Group, including recent trends in the funded status of the KPERS Local Group. A copy of the 2024 Valuation Report is available on the KPERS website at kpers.org/about/reports. The Issuer has no means to independently verify any of the information set forth on the KPERS website or in the 2024 Valuation Report, which is the most recent financial and actuarial information available on the KPERS website relating to the funded status of the KPERS Local Group. The 2023 Valuation Report sets the employer contribution rate for the period beginning January 1, 2026, for the KPERS Local Group, and KPERS' actuaries identified that an employer contribution rate of 9.6% of covered payroll would be necessary, in addition to statutory contributions by covered employees, to eliminate the UAAL by the end of the actuarial period set forth in the 2024 Valuation Report. The statutory contribution rate of employers currently equals the 2024 Valuation Report's actuarial rate. As a result, members of the Local Group are adequately funding their projected actuarial liabilities and the UAAL can be expected to diminish over time. The required employer contribution rate may increase up to the maximum statutorily allowed rate, which is 1.2% in fiscal year 2017 and thereafter.

DEBT STRUCTURE

The following table summarizes certain key statistics with respect to the City's general obligation debt:

	Gross Debt	Net of Self-Supporting Debt
Assessed Valuation[2]	$273,212,636	$273,212,636
Appraised Valuation	$1,437,961,242	$1,437,961,242
Outstanding General Obligation Debt[1]	$36,190,000	$4,700,000
Net Overlapping Debt	$51,147,598	$51,147,598
Population	24,418	24,418
Direct Debt Per Capita	$1,482.10	$192.48
Direct and Overlapping Debt Per Capita	$3,576.77	$2,287.15
Direct Debt as a Percentage of Assessed Valuation	13.25%	1.72%
Direct and Overlapping Debt as a Percentage of Assessed Valuation	31.97%	20.44%
Direct Debt as a Percentage of Appraised Valuation	2.52%	0.33%
Direct and Overlapping Debt as a Percentage of Appraised Valuation	6.07%	3.88%

(1) *Outstanding General Obligation Bonds as of December 31, 2024. Gross Debt includes any self-supporting bonds which are payable from revenues of the Water System and, if not so paid, from ad valorem taxes or bonds which are payable from revenues of the Sewer System and, if not so paid, from ad valorem taxes. Net of Self-Supporting Debt excludes any self-supporting bonds which are primarily payable from revenues of the Water System or Sewer System and, if not so paid, from ad valorem taxes.*

Current Indebtedness of the City

The following tables set forth as of the date of issuance of the Bonds all of the outstanding obligations of the City and the Issuer, including the Bonds:

Tax and Assessment Supported General Obligation Bonds

Series	Original Amount	Final Maturity	Currently Outstanding
2016	$2,620,000	9/1/2029	$65,000
2018	1,000,000	9/1/2028	160,000
2020	4,055,000	9/1/2035	2,065,000
2022	3,540,000	9/1/2037	2,410,000
2026	14,315,000	9/1/2046	14,315,000
Subtotal of Tax and Assessment Supported General Obligation Bonds =			$18,015,000

In addition to the above-referenced bonds, the City also has issued general obligation bonds to refund certain utility system revenue bonds and provide funding for certain utility system improvements. The City intends to provide for the payment of such general obligation bonds with the net revenues derived from the operation of its water system and sewer system. If, however, such net revenues are not sufficient to make the required payments, the City is obligated to provide for the payment through its ability to levy unlimited ad valorem taxes. The following is a list of the revenue-supported general obligation bonds of the City:

Utility System Revenue Supported General Obligation Bonds

Series	Original Amount	Final Maturity	Currently Outstanding
2015 (Water)	$3,775,000	9/1/2030	$1,475,000
2016 (Water)	2,220,000	9/1/2026	255,000
2018 (Water, Sewer, Solid Waste)	6,190,000	9/1/2033	3,290,000
2020 (Water & Sewer)	2,885,000	9/1/2035	905,000
2022 (Water & Sewer)	3,365,000	9/1/2037	2,555,000
2023 (Water & Sewer)	9,505,000	9/1/2043	8,695,000
Subtotal of Utility Revenue Supported General Obligation Bonds =			$17,175,000
Total Outstanding General Obligation Bonds =			$36,190,000

Public Building Commission Revenue Bonds

Series	Original Amount	Final Maturity	Currently Outstanding
2025A (Fire Station)	$12,210,000	9/1/2044	$12,210,000

History of Indebtedness

The following table sets forth general obligation debt information pertaining to the City as of the years set forth below:

Year	Population	Assessed Valuation	General Obligation Bonds [1]	Debt to Assessed	Debt Per Capita
2016	24,649	$167,435,000	$9,190,000	5.49%	$372.83
2017	24,649	175,082,470	6,720,000	3.84%	272.62
2018	24,816	181,824,252	6,105,000	3.35%	246.01
2019	24,598	192,498,202	4,475,000	2.32%	181.92
2020	24,343	197,481,037	7,650,000	3.80%	314.26
2021	24,343	209,189,906	6,240,000	2.90%	256.34
2022	23,343	222,433,396	8,325,000	3.74%	356.63
2023	24,105	247,522,664	6,430,000	2.60%	266.74
2024	24,105	258,202,054	5,555,000	2.15%	230.45
2025	24,418	275,198,371	4,700,000	1.71%	192.48

[1] *Excludes the general obligation debt that is payable primarily from the net revenues of the City's Sewer System and Water System.*

Vehicle and Equipment Lease Obligations

In addition to the foregoing debt obligations, the City has entered into the following lease obligations. Lease obligations of the City constitute valid and binding obligations of the City in accordance with their terms subject to funds budgeted and appropriated for that purpose during the City's current budget year or funds made available from any lawfully operated revenue producing source as per K.S.A. 10-1116b. The City has entered into the following leases, but does not expect to purchase the equipment at the end of the lease term. The lease obligations outstanding as of December 31, 2025 are as follows:

Purpose of Indebtedness	Original Principal Amount	Amount Outstanding
Vehicles	$770,900	$676,000

State Loans

In addition to the foregoing, the City has entered into the following State Loans for Water and Wastewater System improvement projects as of December 31, 2025:

Purpose of Indebtedness	Dated Date	Final Payment Date	Original Loan Amount	Amount Outstanding [1]
Wastewater Plant Improvements	11/7/2017	9/1/2038	$32,285,000	$22,327,032
Water Infrastructure Improvements	9/3/2019	8/1/2046	4,000,000	3,555,686
Total				$25,882,718

Debt Payment Record

The City has never in its history defaulted on the payment of any of its debt obligations.

Overlapping Indebtedness

The following table sets forth the overlapping general obligation indebtedness as of December 31, 2025 and the percent attributable (on the basis of assessed valuation) to the City:

Taxing Jurisdiction	Gross Outstanding General Obligation Indebtedness	Percent Applicable To Issuer	Gross Amount Applicable To Issuer	Net Amount Applicable To Issuer [1][2]
Lyon County	$ -0-	54%	$ -0-	$ -0-
U.S.D. No. 253	70,860,000	79%	56,206,152	51,147,598
		Total =	$56,206,152	$51,147,598

[1] Excludes the Lyon County, Kansas Public Building Commission bonds for a hospital project which are payable from payments made by the Newman Regional Health System.

[2] For bonds approved by voters prior to July 1, 2015, the State of Kansas will pay 64% of the debt service on bonds issued by Unified School District No. 253. For bonds approved by voters after July 1, 2015, but before July 1, 2022, the State of Kansas will pay 9% of debt service for Unified School District No. 253. For bonds approved by voters after July 1, 2022, the State of Kansas will pay 18% of debt service for Unified School District No. 253.

Future Indebtedness

The City anticipates that it may issue temporary notes, general obligation bonds or public building commission revenue bonds to finance certain improvements, including a soccer complex, golf course building, fire and EMS apparatus, public works equipment, recreation center and residential housing infrastructure improvement projects. However, the City does not have any immediate plans to issue additional indebtedness in the near future.

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APPENDIX B

FINANCIAL STATEMENTS AND REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS (FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024)

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
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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

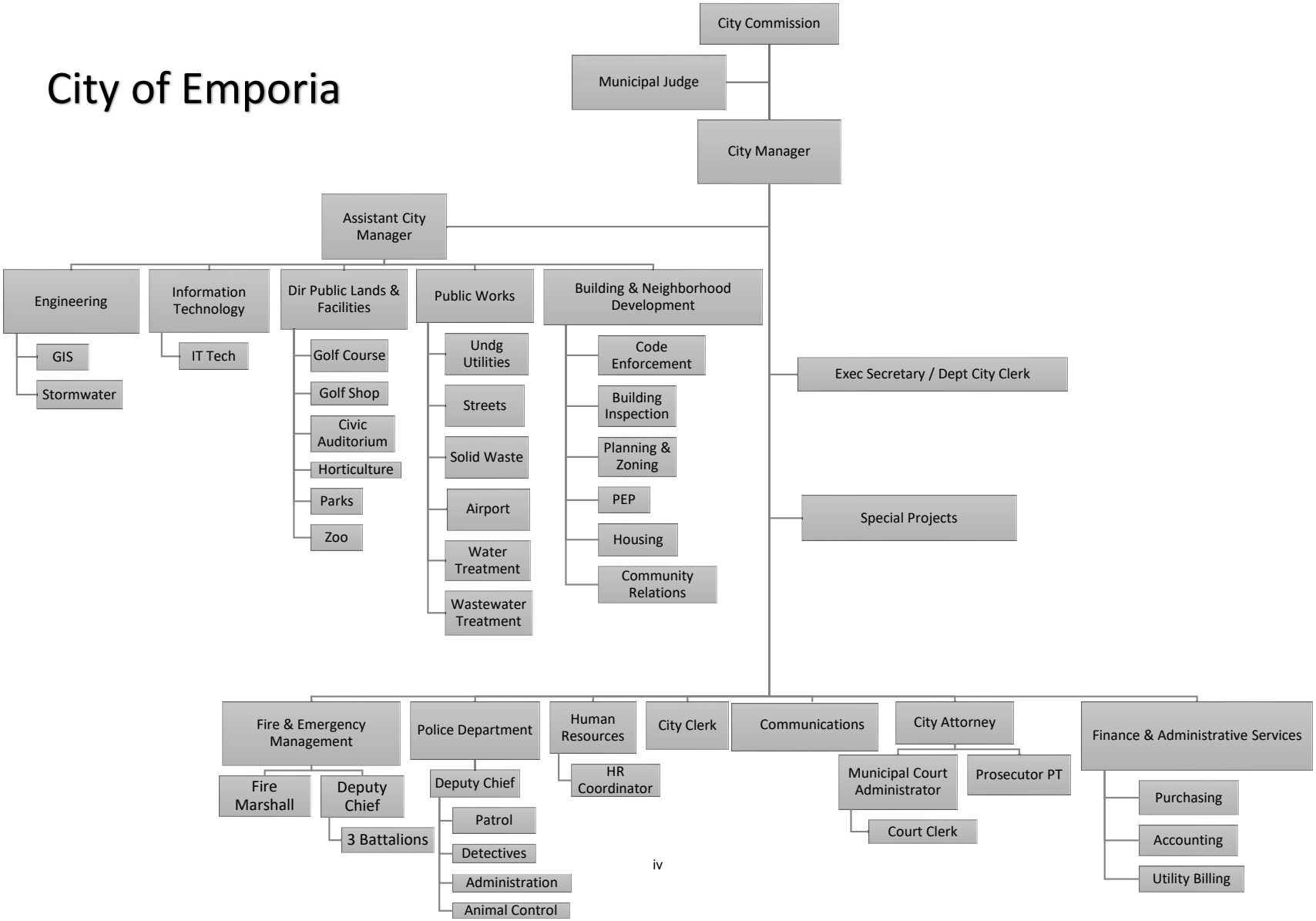
The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I should like to express my appreciation to all members of the department who assisted and contributed to its preparation. I should also like to thank the 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 Harrouff
City Treasurer

Trey Cocking
City Manager

City of Emporia



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

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

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.

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
Highway 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 waste disposal	-	-	6,520,576	6,348,387	6,520,576	6,348,387
Sewer 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

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit: 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

Exhibit D
(continued)

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

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.

Governmental Funds

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.

Proprietary Funds

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:

	Governmental Activities		Business-Type Activities		
Year Ending	Principal	Interest	Principal	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

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	

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

	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

	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

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

	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

	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			
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.

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%

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		Personal Property		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
	Residential Property - 1	Commercial Property - 1	Motor Vehicles - 2	Other - 1					
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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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

APPENDIX C

SUMMARY OF FINANCING DOCUMENTS

APPENDIX C

SUMMARY OF FINANCING DOCUMENTS

The following is a summary of certain provisions contained in the Bond Resolution authorizing the issuance of the Bonds. This summary does not purport to be complete and is qualified by reference to the entirety of the foregoing document.

THE BOND RESOLUTION

DEFINITIONS

In addition to words and terms defined elsewhere in this Official Statement, the following words and terms as used herein shall have the meanings hereinafter set forth. Unless the context shall otherwise indicate, words importing the singular number shall include the plural and vice versa, and words importing persons shall include firms, associations and corporations, including public bodies, as well as natural persons.

"Act" means the Constitution and statutes of the State, including K.S.A. 10-101 to 10-125, inclusive, K.S.A. 10-620 *et seq*., K.S.A. 13-1024a, as amended by Charter Ordinance 41, and K.S.A. 12-685 *et seq*., all as amended and supplemented.

"Authorized Denomination" means $5,000 or any integral multiples thereof.

"Beneficial Owner" of the Bonds includes any Owner of the Bonds and any other Person who, directly or indirectly has the investment power with respect to such Bonds.

"Bond and Interest Fund" means the Bond and Interest Fund of the Issuer for its general obligation bonds.

"Bond Counsel" means the firm of Gilmore & Bell, P.C., or any other attorney or firm of attorneys whose expertise in matters relating to the issuance of obligations by states and their political subdivisions is nationally recognized and acceptable to the Issuer.

"Bond Payment Date" means any date on which principal of or interest on any Bond is payable.

"Bond Register" means the books for the registration, transfer and exchange of Bonds kept at the office of the Bond Registrar.

"Bond Registrar" means the State Treasurer, and its successors and assigns.

"Bond Resolution" means collectively, the Ordinance passed by the governing body of the Issuer and the resolution adopted by the governing body of the Issuer authorizing the issuance of the Bonds, as amended from time to time.

"Bonds" means the General Obligation Bonds, Series 2026, authorized and issued by the Issuer pursuant to the Bond Resolution.

"Business Day" means a day other than a Saturday, Sunday or any day designated as a holiday by the Congress of the United States or by the Legislature of the State and on which the Paying Agent is scheduled in the normal course of its operations to be open to the public for conduct of its operations.

"Cede & Co." means Cede & Co., as nominee of DTC and any successor nominee of DTC with respect to the Bonds.

"City" means the City of Emporia, Kansas.

"Clerk" means the duly appointed and acting Clerk of the Issuer or, in the Clerk's absence, the duly appointed Deputy, Assistant or Acting Clerk of the Issuer.

"Code" means the Internal Revenue Code of 1986, as amended, and the applicable regulations promulgated thereunder of the United States Department of the Treasury.

"Compliance Account" means the account by that name created by the Bond Resolution.

"Consulting Engineer" means an independent engineer or engineering firm, or architect or architectural firm, having a favorable reputation for skill and experience in the construction, financing and operation of public facilities, at the time employed by the Issuer for the purpose of carrying out the duties imposed on the Consulting Engineer by the Bond Resolution.

"Costs of Issuance" means all costs of issuing the Bonds, including but not limited to all publication, printing, signing and mailing expenses in connection therewith, registration fees, financial advisory fees, all legal fees and expenses of Bond Counsel and other legal counsel, expenses incurred in connection with compliance with the Code, all expenses incurred in connection with receiving ratings on the Bonds, and any premiums or expenses incurred in obtaining municipal bond insurance on the Bonds.

"Costs of Issuance Account" means the account by that name created by the Bond Resolution.

"Dated Date" means May 27, 2026.

"Debt Service Account" means the account by that name created within the Bond and Interest Fund by the Bond Resolution.

"Debt Service Requirements" means the aggregate principal payments (whether at maturity or pursuant to scheduled mandatory sinking fund redemption requirements) and interest payments on the Bonds for the period of time for which calculated; provided, however, that for purposes of calculating such amount, principal and interest shall be excluded from the determination of Debt Service Requirements to the extent that such principal or interest is payable from amounts deposited in trust, escrowed or otherwise set aside for the payment thereof with the Paying Agent or other commercial bank or trust company located in the State and having full trust powers.

"Defaulted Interest" means interest on any Bond which is payable but not paid on any Interest Payment Date.

"Defeasance Obligations" means any of the following obligations:

(a) United States Government Obligations that are not subject to redemption in advance of their maturity dates; or

(b) obligations of any state or political subdivision of any state, the interest on which is excluded from gross income for federal income tax purposes and which meet the following conditions:

(1) the obligations are (i) not subject to redemption prior to maturity or (ii) the trustee for such obligations has been given irrevocable instructions concerning their calling and redemption and the issuer of such obligations has covenanted not to redeem such obligations other than as set forth in such instructions;

(2) the obligations are secured by cash or United States Government Obligations that may be applied only to principal of, premium, if any, and interest payments on such obligations;

(3) such cash and the principal of and interest on such United States Government Obligations (plus any cash in the escrow fund) are sufficient to meet the liabilities of the obligations;

(4) such cash and United States Government Obligations serving as security for the obligations are held in an escrow fund by an escrow agent or a trustee irrevocably in trust;

(5) such cash and United States Government Obligations are not available to satisfy any other claims, including those against the trustee or escrow agent; and

(6) such obligations are rated in a rating category by Moody's or Standard & Poor's that is no lower than the rating category then assigned by that Rating Agency to United States Government Obligations.

"Derivative" means any investment instrument whose market price is derived from the fluctuating value of an underlying asset, index, currency, futures contract, including futures, options and collateralized mortgage obligations.

"Director of Finance" means the duly appointed and acting Director of Finance of the Issuer or, in the Director's absence, the duly appointed Deputy, Assistant or Acting Director of the Issuer.

"Disclosure Undertaking" means the Continuing Disclosure Undertaking, dated as of the Dated Date, relating to certain obligations contained in the SEC Rule.

"DTC" means The Depository Trust Company, New York, New York.

"Event of Default" means each of the following occurrences or events:

(a) Payment of the principal and of the redemption premium, if any, of any of the Bonds shall not be made when the same shall become due and payable, either at Stated Maturity or by proceedings for redemption or otherwise;

(b) Payment of any installment of interest on any of the Bonds shall not be made when the same shall become due; or

(c) The Issuer shall default in the due and punctual performance of any other of the covenants, conditions, agreements and provisions contained in the Bonds or in the Bond Resolution (other than the covenants relating to continuing disclosure contained in the Bond Resolution and the Disclosure Undertaking) on the part of the Issuer to be performed, and such default shall continue for thirty (30) days after written notice specifying such default and requiring same to be remedied shall have been given to the Issuer by the Owner of any of the Bonds then Outstanding.

"Federal Tax Certificate" means the Issuer's Federal Tax Certificate for the Bonds, dated as of the Issue Date, as the same may be amended or supplemented in accordance with the provisions thereof.

"Financeable Costs" means the amount of expenditure for an Improvement which has been duly authorized by action of the governing body of the Issuer to be financed by general obligation bonds, less: (a) the amount of any temporary notes or general obligation bonds of the Issuer which are currently Outstanding and available to pay such Financeable Costs; and (b) any amount of Financeable Costs which has been previously paid by the Issuer or by any eligible source of funds unless such amounts are entitled to be reimbursed to the Issuer under State or federal law.

"Fiscal Year" means the twelve month period ending on December 31.

"Funds and Accounts" means funds and accounts created by or referred to in the Bond Resolution.

"Improvement Fund" means the fund by that name created in the Bond Resolution.

"Improvements" means the improvements referred to in the preamble to the Ordinance and any Substitute Improvements.

"Independent Accountant" means an independent certified public accountant or firm of independent certified public accountants at the time employed by the Issuer for the purpose of carrying out the duties imposed on the Independent Accountant by the Bond Resolution.

"Interest Payment Date(s)" means the Stated Maturity of an installment of interest on any Bond which shall be March 1 and September 1 of each year, commencing March 1, 2027.

"Issue Date" means the date when the Issuer delivers the Bonds to the Purchaser in exchange for the Purchase Price.

"Issuer" means the City and any successors or assigns.

"Maturity" when used with respect to any Bond means the date on which the principal of such Bond becomes due and payable as therein and in the Bond Resolution provided, whether at the Stated Maturity thereof or call for redemption or otherwise.

"Mayor" means the duly elected and acting Mayor of the Issuer, or in the Mayor's absence, the duly appointed and/or elected Vice Mayor or Acting Mayor of the Issuer.

"Moody's" means Moody's Investors Service, a corporation organized and existing under the laws of the State of Delaware, and its successors and assigns, and, if such corporation shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, "Moody's" shall be deemed to refer to any other nationally recognized securities rating agency designated by the Issuer.

"Official Statement" means the Issuer's Official Statement relating to the Bonds.

"Outstanding" means, when used with reference to the Bonds, as of a particular date of determination, all Bonds theretofore, authenticated and delivered, except the following Bonds:

(a) Bonds theretofore canceled by the Paying Agent or delivered to the Paying Agent for cancellation;

(b) Bonds deemed to be paid in accordance with the provisions of the Bond Resolution; and

(c) Bonds in exchange for or in lieu of which other Bonds have been authenticated and delivered hereunder.

"Owner" when used with respect to any Bond means the Person in whose name such Bond is registered on the Bond Register. Whenever consent of the Owners is required pursuant to the terms of the Bond Resolution, and the Owner of the Bonds, as set forth on the Bond Register, is Cede & Co., the term Owner shall be deemed to be the Beneficial Owner of the Bonds.

"Participants" means those financial institutions for whom the Securities Depository effects book-entry transfers and pledges of securities deposited with the Securities Depository, as such listing of Participants exists at the time of such reference.

"Paying Agent" means the State Treasurer, and any successors and assigns.

"Permitted Investments" shall mean the investments hereinafter described, provided, however, no moneys or funds shall be invested in a Derivative: (a) investments authorized by K.S.A. 12-1675 and amendments thereto; (b) the municipal investment pool established pursuant to K.S.A. 12-1677a, and amendments thereto; (c) direct obligations of the United States Government or any agency thereof; (d) the Issuer's temporary notes issued pursuant to K.S.A. 10-123 and amendments thereto; (e) interest-bearing time deposits in commercial banks or trust companies located in the county or counties in which the Issuer is located which are insured by the Federal Deposit Insurance Corporation or collateralized by securities described in (c); (f) obligations of the federal national mortgage association, federal home loan banks, federal home loan mortgage corporation or government national mortgage association; (g) repurchase agreements for securities described in (c) or (f); (h) investment agreements or other obligations of 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 or Standard & Poor's; (i) investments and shares or units of a money market fund or trust, the portfolio of which is comprised entirely of securities described in (c) or (f); (j) receipts evidencing ownership interests in securities or portions thereof described in (c) or (f); (k) municipal bonds or other obligations issued by any municipality of the State as defined in K.S.A. 10-1101 which are general obligations of the municipality issuing the same; or (l) bonds of any municipality of the State as defined in K.S.A. 10-1101 which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a bank, of securities described in (c) or (f), all as may be further restricted or modified by amendments to applicable State law.

"Person" means any natural person, corporation, partnership, joint venture, association, firm, joint-stock company, trust, unincorporated organization, or government or any agency or political subdivision thereof or other public body.

"Purchaser" means the financial institution or investment banking firm that is original purchaser of the Bonds.

"Rating Agency" means any company, agency or entity that provides, pursuant to request of the Issuer, financial ratings for the Bonds.

"Rebate Fund" means the fund by that name created by the Bond Resolution.

"Record Dates" for the interest payable on any Interest Payment Date means the fifteenth day (whether or not a Business Day) of the calendar month next preceding such Interest Payment Date.

"Redemption Date" means, when used with respect to any Bond to be redeemed, the date fixed for the redemption of such Bond pursuant to the terms of the Bond Resolution.

"Redemption Price" means, when used with respect to any Bond to be redeemed, the price at which such Bond is to be redeemed pursuant to the terms of the Bond Resolution, including the applicable redemption premium, if any, but excluding installments of interest whose Stated Maturity is on or before the Redemption Date.

"Replacement Bonds" means Bonds issued to the Beneficial Owners of the Bonds in accordance with the Bond Resolution.

"SEC Rule" means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

"Securities Depository" means, initially, DTC, and its successors and assigns.

"Special Record Date" means the date fixed by the Paying Agent for the payment of Defaulted Interest.

"Standard & Poor's" means S&P Global Ratings, a division of S&P Global Inc., a corporation organized and existing under the laws of the State of New York, and its successors and assigns, and, if such corporation shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, Standard & Poor's shall be deemed to refer to any other nationally recognized securities rating agency designated by the Issuer.

"State" means the state of Kansas.

"State Treasurer" means the duly elected Treasurer of the State or, in the Treasurer's absence, the duly appointed Deputy Treasurer or acting Treasurer of the State.

"Stated Maturity" when used with respect to any Bond or any installment of interest thereon means the date specified in such Bond and the Bond Resolution as the fixed date on which the principal of such Bond or such installment of interest is due and payable.

"Substitute Improvements" means the substitute or additional improvements of the Issuer described in the Bond Resolution.

[**"Term Bonds"** means the Bonds scheduled to mature in the year 2046.]

[**"____ Term Bonds"** means the Bonds scheduled to mature in the year ____.]

[**"2046 Term Bonds"** means the Bonds scheduled to mature in the year 2046.]

[**"Term Bonds"** means collectively, the ____ Term Bonds and the 2046 Term Bonds.]

"Treasurer" means the duly appointed and/or elected Treasurer of the Issuer or, in the Treasurer's absence, the duly appointed Deputy Treasurer or acting Treasurer of the Issuer.

"United States Government Obligations" means bonds, notes, certificates of indebtedness, treasury bills or other securities constituting direct obligations of, or obligations the principal of and interest on which are fully and unconditionally guaranteed as to full and timely payment by, the United States of America, including evidences of a direct ownership interest in future interest or principal payment on obligations issued by the United States of America (including the interest component of obligations of the Resolution Funding Corporation), or securities which represent an undivided interest in such obligations, which obligations are rated in the highest rating category by a nationally recognized rating service and such obligations are held in a custodial account for the benefit of the Issuer.

ESTABLISHMENT OF FUNDS AND ACCOUNTS; DEPOSIT AND APPLICATION OF BOND PROCEEDS

Creation of Funds and Accounts. Simultaneously with the issuance of the Bonds, there shall be created within the Treasury of the Issuer the following Funds and Accounts:

(a) Improvement Fund.
(b) Debt Service Account (within the Bond and Interest Fund).
(c) Rebate Fund.
(d) Costs of Issuance Account.
(e) Compliance Account.

The above Funds and Accounts shall be administered in accordance with the provisions of the Bond Resolution so long as the Bonds are Outstanding.

Deposit of Bond Proceeds. The net proceeds received from the sale of the Bonds shall be deposited simultaneously with the delivery of the Bonds as follows:

(a) Excess proceeds, if any, received from the sale of the Bonds shall be deposited in the Debt Service Account.

(b) An amount necessary to pay the Costs of Issuance shall be deposited in the Costs of Issuance Account.

(c) The remaining balance of the proceeds derived from the sale of the Bonds shall be deposited in the Improvement Fund.

Application of Moneys in the Improvement Fund. Moneys in the Improvement Fund shall be used for the sole purpose of: (a) paying the costs of the Improvements; (b) paying interest on the Bonds during construction of the Improvements; (c) paying Costs of Issuance; and (d) transferring any amounts to the Rebate Fund. Withdrawals from the Improvement Fund shall be made only when authorized by the governing body of the Issuer. Each authorization for costs of the Improvements shall be supported by a certificate executed by the Clerk (or designate) stating that such payment is being made for a purpose within the scope of the Bond Resolution and that the amount of such payment represents only the contract price of the property, equipment, labor, materials or service being paid for or, if such payment is not being made pursuant to an express contract, that such payment is not in excess of the reasonable value thereof. Authorizations for withdrawals for other authorized purposes shall be supported by a certificate executed by the Clerk (or designate) stating that such payment is being made for a purpose within the scope of the Bond Resolution. Upon completion of the Improvements, any surplus remaining in the Improvement Fund shall be deposited in the Debt Service Account.

Substitution of Improvements; Reallocation of Proceeds. The Issuer may elect for any reason to substitute or add other public improvements to be financed with proceeds of the Bonds provided the following conditions are met: (a) the Substitute Improvement and the issuance of general obligation bonds to pay the cost of the Substitute Improvement has been duly authorized by the governing body of the Issuer in accordance with the laws of the State; (b) a resolution authorizing the use of the proceeds of the Bonds to pay the Financeable Costs of the Substitute Improvement has been duly adopted by the governing body of the Issuer pursuant to this Section; and (c) the use of the proceeds of the Bonds to pay the Financeable Cost of the Substitute Improvement will not adversely affect the tax status of the Bonds under State or federal law.

The Issuer may reallocate expenditure of Bond proceeds among all Improvements financed by the Bonds; provided the following conditions are met: (a) the reallocation is approved by the governing body of the Issuer; (b) the reallocation shall not cause the proceeds of the Bonds allocated to any Improvement to exceed the Financeable Costs of the Improvement; and (c) the reallocation will not adversely affect the tax status of the Bonds under State or federal law.

Application of Moneys in the Debt Service Account. All amounts paid and credited to the Debt Service Account shall be expended and used by the Issuer for the sole purpose of paying the principal or Redemption Price of and interest on the Bonds as and when the same become due and the usual and customary fees and expenses of the Bond Registrar and Paying Agent. The Treasurer is authorized and directed to withdraw from the Debt Service Account sums sufficient to pay both principal or Redemption Price of and interest on the Bonds and the fees and expenses of the Bond Registrar and Paying Agent as and when the same become due, and to forward such sums to the Paying Agent in a manner which ensures that the Paying Agent will receive immediately available funds in such amounts on or before the Business Day immediately preceding the dates when such principal, interest and fees of the Paying Agent will become due. If, through the lapse of time or otherwise, the Owners of Bonds are no longer entitled to enforce payment of the Bonds or the interest thereon, the Paying Agent shall return said funds to the Issuer. All moneys deposited with the Paying Agent shall be deemed to be deposited in accordance with and subject to all of the provisions contained in the Bond Resolution and shall be held in trust by the Paying Agent for the benefit of the Owners of the Bonds entitled to payment from such moneys. Any moneys or investments remaining in the Debt Service Account after the retirement of the Bonds shall be transferred and paid into the Bond and Interest Fund.

Payments Due on Saturdays, Sundays and Holidays. In any case where a Bond Payment Date is not a Business Day, then payment of principal, Redemption Price or interest need not be made on such Bond Payment Date but may be made on the next succeeding Business Day with the same force and effect as if made on such Bond Payment Date, and no interest shall accrue for the period after such Bond Payment Date.

Application of Moneys in the Rebate Fund. There shall be deposited in the Rebate Fund such amounts as are required to be deposited therein pursuant to the Federal Tax Certificate. All money at any time deposited in the Rebate Fund shall be held in trust, to the extent required to satisfy the Rebate Amount (as defined in the Federal Tax Certificate), for payment to the United States of America, and neither the Issuer nor the Owner of any Bonds shall have any rights in or claim to such money.

Application of Moneys in the Costs of Issuance Account. Moneys in the Costs of Issuance Account shall be used by the Issuer to pay the Costs of Issuance. Any funds remaining in the Costs of Issuance Account, after payment of all Costs of Issuance, but not later than the later of 30 days prior to the first Stated Maturity of principal or one year after the date of

issuance of the Bonds, shall be transferred to the Improvement Fund until completion of the Improvements and thereafter to the Issuer for deposit into the Debt Service Account.

Application of Moneys in the Compliance Account. Moneys in the Compliance Account shall be used by the Issuer to pay the fees and expenses relating to compliance with federal arbitrage law and state or federal securities laws. Any funds remaining in the Compliance Account not necessary for such payments shall be transferred to the Debt Service Account.

DEPOSIT AND INVESTMENT OF MONEYS

Deposits. Moneys in each of the Funds and Accounts shall be deposited in a bank, savings and loan association or savings bank which are members of the Federal Deposit Insurance Corporation, or otherwise as permitted by State law, and which meet certain guidelines of State law. All such deposits shall be held in cash or invested in Permitted Investments or shall be adequately secured as provided by the laws of the State.

Investments. Moneys held in any Fund or Account may be invested in accordance with the Bond Resolution and the Federal Tax Certificate, in Permitted Investments; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund was created. All earnings on any investments held in any Fund or Account shall accrue to and become a part of such Fund or Account; provided that, during the period of construction of the Improvements, earnings on the investment of such funds may, at the discretion of the Issuer, be credited to the Debt Service Account.

DEFAULT AND REMEDIES

Remedies. The provisions of the Bond Resolution, including the covenants and agreements herein contained, shall constitute a contract between the Issuer and the Owners of the Bonds. If an Event of Default occurs and shall be continuing, the Owner or Owners of not less than 10% in principal amount of the Bonds at the time Outstanding shall have the right for the equal benefit and protection of all Owners of Bonds similarly situated:

(a) by mandamus or other suit, action or proceedings at law or in equity to enforce the rights of such Owner or Owners against the Issuer and its officers, agents and employees, and to require and compel duties and obligations required by the provisions of the Bond Resolution or by the Constitution and laws of the State;

(b) by suit, action or other proceedings in equity or at law to require the Issuer, its officers, agents and employees to account as if they were the trustees of an express trust; and

(c) by suit, action or other proceedings in equity or at law to enjoin any acts or things which may be unlawful or in violation of the rights of the Owners of the Bonds.

Limitation on Rights of Owners. The covenants and agreements of the Issuer contained in the Bond Resolution and in the Bonds shall be for the equal benefit, protection, and security of the Owners of any or all of the Bonds, all of which Bonds of any series shall be of equal rank and without preference or priority of one Bond over any other Bond in the application of the Funds and Accounts pledged to the payment of the principal of and the interest on the Bonds, or otherwise, except as to rate of interest, date of maturity and right of prior redemption as provided in the Bond Resolution. No one or more Owners secured hereby shall have any right in any manner whatever by his or their action to affect, disturb or prejudice the security granted and provided for in the Bond Resolution, or to enforce any right, except in the manner provided in the Bond Resolution, and all proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all Owners of such Outstanding Bonds.

Remedies Cumulative. No remedy conferred upon the Owners is intended to be exclusive of any other remedy, but each such remedy shall be cumulative and in addition to every other remedy and may be exercised without exhausting and without regard to any other remedy conferred. No waiver of any default or breach of duty or contract by the Owner of any Bond shall extend to or affect any subsequent default or breach of duty or contract or shall impair any rights or remedies thereon.

DEFEASANCE

When any or all of the Bonds, redemption premium, if any, or scheduled interest payments thereon have been paid and discharged, then the requirements contained in the Bond Resolution and all other rights granted thereby shall terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Bonds, redemption premium, if any, or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of the Bond Resolution if there has been deposited with the Paying Agent, or other commercial bank or trust company located in the

State and having full trust powers, at or prior to the Stated Maturity or Redemption Date of said Bonds or the interest payments thereon, in trust for and irrevocably appropriated thereto, moneys and/or Defeasance Obligations which, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the principal or Redemption Price of said Bonds and/or interest accrued to the Stated Maturity or Redemption Date, or if default in such payment has occurred on such date, then to the date of the tender of such payments. If the amount to be so deposited is based on the Redemption Price of any Bonds, no such satisfaction shall occur until: (a) the Issuer has elected to redeem such Bonds, and (b) either notice of such redemption has been given, or the Issuer has given irrevocable instructions, or shall have provided for an escrow agent to give irrevocable instructions, to the Bond Registrar to give such notice of redemption.

TAX COVENANTS

General Covenants. The Issuer covenants and agrees that it will comply with: (a) all applicable provisions of the Code necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Bonds; and (b) all provisions and requirements of the Federal Tax Certificate. The Issuer will take such actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the Issuer.

Survival of Covenants. The covenants contained in the Bond Resolution and in the Federal Tax Certificate shall remain in full force and effect notwithstanding the defeasance of the Bonds or any other provision of the Bond Resolution until such time as is set forth in the Federal Tax Certificate.

CONTINUING DISCLOSURE REQUIREMENTS

Disclosure Requirements. The Issuer covenants in the Bond Resolution with the Purchaser and the Beneficial Owners to provide and disseminate such information as is required by the SEC Rule and as further set forth in the Disclosure Undertaking and to make the provisions of the Disclosure Undertaking applicable to the Bonds. Such covenant shall be for the benefit of and enforceable by the Purchaser and the Beneficial Owners.

Failure to Comply with Continuing Disclosure Requirements. In the event the Issuer fails to comply in a timely manner with its continuing disclosure covenants contained in the Bond Resolution, the Purchaser and/or any Beneficial Owner may make demand for such compliance by written notice to the Issuer. In the event the Issuer does not remedy such noncompliance within 10 days of receipt of such written notice, the Purchaser or any Beneficial Owner may in its discretion, without notice or demand, proceed to enforce compliance by a suit or suits in equity for the specific performance of such covenant or agreement or for the enforcement of any other appropriate legal or equitable remedy, as the Purchaser and/or any Beneficial Owner shall deem effectual to protect and enforce any of the duties of the Issuer under such preceding section. Notwithstanding any other provision of the Bond Resolution, failure of the Issuer to comply with its continuing disclosure covenants contained in the Bond Resolution shall not be considered an Event of Default under the Bond Resolution.

MISCELLANEOUS PROVISIONS

Annual Audit. Annually, promptly after the end of the Fiscal Year, the Issuer will cause an audit to be made of the financial statements of the Issuer for the preceding Fiscal Year by an Independent Accountant. Within 30 days after the completion of each such annual audit, a copy thereof shall be filed in the office of the Director of Finance. Such audits shall at all times during the usual business hours be open to the examination and inspection by any Owner of any of the Bonds, or by anyone acting for or on behalf of such user or Owner.

Levy and Collection of Annual Tax. The governing body of the Issuer shall annually make provision for the payment of Debt Service Requirements on the Bonds as the same become due by levying and collecting the necessary taxes upon all of the taxable tangible property within the Issuer in the manner provided by law. The taxes referred to above shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the other ad valorem taxes of the Issuer are levied and collected. The proceeds derived from said taxes shall be deposited in the Bond and Interest Fund, shall be kept separate and apart from all other funds of the Issuer shall thereafter be deposited in the Debt Service Account and shall be used solely for the payment of the principal of and interest on the Bonds as and when the same become due, taking into account any scheduled mandatory redemptions, and the fees and expenses of the Paying Agent. If at any time said taxes are not collected in time to pay the principal of or interest on the Bonds when due, the Treasurer is hereby authorized and directed to pay said principal or interest out of the general funds of the Issuer and to reimburse said general funds for money so expended when said taxes are collected.

Amendments. The rights and duties of the Issuer and the Owners, and the terms and provisions of the Bonds or of the Bond Resolution, may be amended or modified at any time in any respect by resolution of the Issuer with the written consent of the Owners of not less than a majority in principal amount of the Bonds then Outstanding, such consent to be

evidenced by an instrument or instruments executed by such Owners and duly acknowledged or proved in the manner of a deed to be recorded, and such instrument or instruments shall be filed with the Clerk, but no such modification or alteration shall: (a) extend the maturity of any payment of principal or interest due upon any Bond; (b) effect a reduction in the amount which the Issuer is required to pay as principal of or interest on any Bond; (c) permit preference or priority of any Bond over any other Bond; or (d) reduce the percentage in principal amount of Bonds required for the written consent to any modification or alteration of the provisions of the Bond Resolution.

Any provision of the Bonds or of the Bond Resolution may, however, be amended or modified by resolution duly adopted by the governing body of the Issuer at any time in any legal respect with the written consent of the Owners of all of the Bonds at the time Outstanding.

Without notice to or the consent of any Owners, the Issuer may amend or supplement the Bond Resolution for the purpose of curing any formal defect, omission, inconsistency or ambiguity, to grant to or confer upon the Owners any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the Owners, to more precisely identify the Improvements, to reallocate proceeds of the Bonds among Improvements, to provide for Substitute Improvements, to conform the Bond Resolution to the Code or future applicable federal law concerning tax-exempt obligations, or in connection with any other change therein which is not materially adverse to the interests of the Owners.

Notices, Consents and Other Instruments by Owners. Any notice, request, complaint, demand or other communication required or desired to be given or filed under the Bond Resolution shall be in writing, and shall be deemed duly given or filed if the same shall be: (a) duly mailed by registered or certified mail, postage prepaid; or (b) communicated via fax, with electronic or telephonic confirmation of receipt. Copies of such notices shall also be given to the Paying Agent. The Issuer, the Paying Agent and the Purchaser may from time to time designate, by notice given hereunder to the others of such parties, such other address to which subsequent notices, certificates or other communications shall be sent. All notices given by: (a) certified or registered mail as aforesaid shall be deemed duly given as of the date they are so mailed; (b) fax as aforesaid shall be deemed duly given as of the date of confirmation of receipt. If, because of the temporary or permanent suspension of regular mail service or for any other reason, it is impossible or impractical to mail any notice in the manner herein provided, then such other form of notice as shall be made with the approval of the Paying Agent shall constitute a sufficient notice.

Electronic Transactions. The issuance of the Bonds and the transactions related thereto and described herein may be conducted and documents may be stored by electronic means.

Severability. If any section or other part of the Bond Resolution, whether large or small, is for any reason held invalid, the invalidity thereof shall not affect the validity of the other provisions of the Bond Resolution.

Governing Law. The Bonds and the Bond Resolution shall be governed exclusively by and construed in accordance with the applicable laws of the State.

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APPENDIX D

FORM OF DISCLOSURE UNDERTAKING

CONTINUING DISCLOSURE UNDERTAKING

DATED AS OF APRIL 23, 2026

BY

CITY OF EMPORIA, KANSAS

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY27, 2026

CONTINUING DISCLOSURE UNDERTAKING

This **CONTINUING DISCLOSURE UNDERTAKING** dated as of May 27, 2026 (the "Continuing Disclosure Undertaking"), is executed and delivered by **THE CITY OF EMPORIA, KANSAS** (the "Issuer").

RECITALS

1. This Continuing Disclosure Undertaking is executed and delivered by the Issuer in connection with the issuance by the Issuer of its General Obligation Bonds, Series 2026 (the "Bonds"), pursuant to an Ordinance and Resolution adopted by the governing body of the Issuer (collectively the "Bond Resolution").

2. The Issuer is entering into this Continuing Disclosure Undertaking for the benefit of the Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the "Rule"). The Issuer is the only "obligated person" with responsibility for continuing disclosure hereunder.

The Issuer covenants and agrees as follows:

Section 1. Definitions. In addition to the definitions set forth in the Bond Resolution, which apply to any capitalized term used in this Continuing Disclosure Undertaking unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any Annual Report provided by the Issuer pursuant to, and as described in, ***Section 2*** of this Continuing Disclosure Undertaking, which may include the Issuer's Annual Comprehensive Financial Report, if any, so long as the Annual Comprehensive Financial Report contains the financial information and operating data described in ***Section 2(a)(1)*** and ***(2)***.

"Beneficial Owner" means any registered owner of any Bonds and any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Business Day" means a day other than (a) a Saturday, Sunday or legal holiday, (b) a day on which banks located in any city in which the principal office or designated payment office of the paying agent or the Dissemination Agent is located are required or authorized by law to remain closed, or (c) a day on which the Securities Depository or the New York Stock Exchange is closed.

"Dissemination Agent" means any entity designated in writing by the Issuer to serve as dissemination agent pursuant to this Continuing Disclosure Undertaking and which has filed with the Issuer a written acceptance of such designation.

"EMMA" means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

"Financial Obligation" means a: (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b) in this definition; *provided however*, the term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Fiscal Year" means the 12-month period beginning on January 1 and ending on December 31 or any other 12-month period selected by the Issuer as the Fiscal Year of the Issuer for financial reporting purposes.

"Material Events" means any of the events listed in ***Section 3*** of this Continuing Disclosure Undertaking.

"**MSRB"** means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

"Participating Underwriter" means any of the original underwriter(s) of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

Section 2. Provision of Annual Reports.

(a) The Issuer shall, not later than September 15th immediately following the end of the Issuer's Fiscal Year, commencing with the year ending December 31, 2025, file with the MSRB, through EMMA, the following financial information and operating data (the "Annual Report"):

(1) The audited financial statements of the Issuer for the prior Fiscal Year, in substantially the format contained in the Official Statement relating to the Bonds. A more detailed explanation of the accounting basis and method of preparation of the financial statements is contained in the Official Statement relating to the Bonds. If audited financial statements are not available by the time the Annual Report is required to be provided pursuant to this Section, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement relating to the Bonds, and the audited financial statements shall be provided in the same manner as the Annual Report promptly after they become available.

(2) Updates as of the end of the Fiscal Year of certain financial information and operating data contained in the final Official Statement related to the Bonds, as described in ***Exhibit A*****,** in substantially the same format contained in the final Official Statement with such adjustments to formatting or presentation determined to be reasonable by the Issuer.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues with respect to which the Issuer is an "obligated person" (as defined by the Rule), which have been provided to the MSRB and are available through EMMA or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB on EMMA. The Issuer shall clearly identify each such other document so included by reference.

In each case, the Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in this Section; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the Issuer's Fiscal Year changes, it shall give notice of such change in the same manner as for a Material Event under ***Section 3***, and the Annual Report deadline provided above shall automatically become the first day of the tenth month after the end of the Issuer's new fiscal year.

(b) The Annual Report shall be filed with the MSRB in such manner and format as is prescribed by the MSRB.

Section 3. Reporting of Material Events. Not later than 10 Business Days after the occurrence of any of the following events, the Issuer shall give, or cause to be given to the MSRB, through EMMA, notice of the occurrence of any of the following events with respect to the Bonds ("Material Events"):

(1) principal and interest payment delinquencies;
(2) non-payment related defaults, if material;
(3) unscheduled draws on debt service reserves reflecting financial difficulties;
(4) unscheduled draws on credit enhancements reflecting financial difficulties;
(5) substitution of credit or liquidity providers, or their failure to perform;
(6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
(7) modifications to rights of bondholders, if material;
(8) bond calls, if material, and tender offers;

(9) defeasances;
(10) release, substitution or sale of property securing repayment of the Bonds, if material;
(11) rating changes;
(12) bankruptcy, insolvency, receivership or similar event of the obligated person;
(13) the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
(14) appointment of a successor or additional trustee or the change of name of the trustee, if material;
(15) incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
(16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

If the Issuer has not submitted the Annual Report to the MSRB by the date required in ***Section 2(a)***, the Issuer shall send a notice to the MSRB of the failure of the Issuer to file on a timely basis the Annual Report, which notice shall be given by the Issuer in accordance with this ***Section 3***.

Section 4. Termination of Reporting Obligation. The Issuer's obligations under this Continuing Disclosure Undertaking shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If the Issuer's obligations under this Continuing Disclosure Undertaking are assumed in full by some other entity, such person shall be responsible for compliance with this Continuing Disclosure Undertaking in the same manner as if it were the Issuer, and the Issuer shall have no further responsibility hereunder. If such termination or substitution occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such termination or substitution in the same manner as for a Material Event under ***Section 3***.

Section 5. Dissemination Agents. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Continuing Disclosure Undertaking, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. Any Dissemination Agent may resign as dissemination agent hereunder at any time upon 30 days prior written notice to the Issuer. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report (including without limitation the Annual Report) prepared by the Issuer pursuant to this Continuing Disclosure Undertaking.

Section 6. Amendment; Waiver. Notwithstanding any other provision of this Continuing Disclosure Undertaking, the Issuer may amend this Continuing Disclosure Undertaking and any provision of this Continuing Disclosure Undertaking may be waived, provided that Bond Counsel or other counsel experienced in federal securities law matters provides the Issuer with its written opinion that the undertaking of the Issuer contained herein, as so amended or after giving effect to such waiver, is in compliance with the Rule and all current amendments thereto and interpretations thereof that are applicable to this Continuing Disclosure Undertaking.

In the event of any amendment or waiver of a provision of this Continuing Disclosure Undertaking, the Issuer shall describe such amendment or waiver in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (1) notice of such change shall be given in the same manner as for a Material Event under ***Section 3***, and (2) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 7. Additional Information. Nothing in this Continuing Disclosure Undertaking shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Continuing Disclosure Undertaking or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that required by this Continuing

Disclosure Undertaking. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event, in addition to that specifically required by this Continuing Disclosure Undertaking, the Issuer shall have no obligation under this Continuing Disclosure Undertaking to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

Section 8. Default. If the Issuer fails to comply with any provision of this Continuing Disclosure Undertaking, any Participating Underwriter or any Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Continuing Disclosure Undertaking. A default under this Continuing Disclosure Undertaking shall not be deemed an event of default under the Bond Resolution or the Bonds, and the sole remedy under this Continuing Disclosure Undertaking in the event of any failure of the Issuer to comply with this Continuing Disclosure Undertaking shall be an action to compel performance.

Section 9. Beneficiaries. This Continuing Disclosure Undertaking shall inure solely to the benefit of the Issuer, the Participating Underwriter, and the Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 10. Severability. If any provision in this Continuing Disclosure Undertaking, the Bond Resolution or the Bonds shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Section 11. Electronic Transactions. The arrangement described herein may be conducted and related documents may be sent, received, or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

Section 12. Governing Law. This Continuing Disclosure Undertaking shall be governed by and construed in accordance with the laws of the State of Kansas.

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IN WITNESS WHEREOF, the Issuer has caused this Continuing Disclosure Undertaking to be executed as of the day and year first above written.

CITY OF EMPORIA, KANSAS

(SEAL)

_____
Mayor

_____
Clerk

(Signature Page to Disclosure Undertaking)

EXHIBIT A

FINANCIAL INFORMATION AND OPERATING DATA
TO BE INCLUDED IN ANNUAL REPORT

The financial information and operating data contained in tables in the following sections contained in ***Appendix A*** of the final Official Statement relating to the Bonds:

- Assessed Valuation
- Tax Levies
- Aggregate Tax Levies
- Tax Collection Record
- Major Taxpayers
- Current Indebtedness of the Issuer*
- Lease Obligations*
- State Loans*

* This Operating Data is also available in the Issuer's financial information portion of its Annual Report.

Title:	Resolution No. 3790 Prescribing the Form and Details and Authorizing, The Sale and Delivery of General Obligation Bonds Series 2026, of the City of Emporia, Kansas.
Agenda Date:	May 6, 2026
Presented By:	Mark Detter, Deputy City Manager

Background:

The Bond Ordinance authorized and provided for the issuance of $14,315,000 in General Obligation Bonds. The Resolution describes the form and detail of the bonds, including details the description of bonds, the designated paying agent and bond registration, and various other legal details of the bonds that are required by Kansas and Federal law.

Discussion:

The Resolution prescribes the form and details and authorizing, the sale and delivery of General Obligatos Bonds Series 2026, of the City of Emporia, Kansas A total of $14,315,000 will be issued via the Series 2026 General Obligations. A few of the most relevant details of the Bonds that the Commission should be aware of, that the Bond Resolution provides that the City Commission will levy property taxes necessary to make debt payments on the Series 2026 General Obligation Bonds.

Financial considerations:

The Fire Station #1 PBC Bonds issued in 2025, the Emporia Fire Station #2 and aerial truck portion of the Series 2026 Bonds debt service will be approximately $1.6 million per year until 2035, when the aerial truck will be paid off. The payment will drop to $1.4 million per year until 2045, when Emporia Fire Station #1 payments have been completed and will be $770,000 in 2046 when the Series 2026 Bonds are fully mature. The payments on fire stations and fire apparatus are maintenance by the maturing of previous bond issues that primarily financed bridge improvements.

The Flint Hills Crossing improvements are scheduled to be paid off in 2046, however, if sales tax receipts exceed projections, the improvements can be paid off prior to the 2046 final payment date. Flint Hills Crossing yearly payments are approximately $210,000 per year and 50% of the payments are projected from sales tax receipts in the Community Improvement District. The Overlander Road project portion for the Bond issue is $1,150,000 of the project. The overall project was between $4.5 million and $4.6 million. $3.4-$3.5 million of the project is paid for from KDOT Economic Development Funds and Federal Funds. The remaining principal and interest payments for Flint Hills Crossing and Overlander Road will be paid for from bond & interest fund that held a $5.5 million balance at the end of 2025.

In addition, a Street Sweeper costing $400,000 will be financed over 5 years. Payments will be approximately $87,500 per year.

Lastly, the Storm Sewer will be financed for 20 years at $1,000,000. Payments will be between $86,000 and $75,000 yearly.

Commission Action Report

Resolution No. 3790 Prescribing the Form and Details and Authorizing
The Sale and Delivery of GO Bonds Series 2026

Recommended action:

Approve Resolution No. 3790 prescribing the Form and Details and Authorizing, the Sale and Delivery of General Obligation Bonds Series 2026, of the City of Emporia, Kansas.

Attachments:
Resolution No. 3790
Closing Docs
Disclosure Undertaking
Distribution List

Gilmore & Bell, P.C.
05/06/2026

RESOLUTION NO. 3790

OF

THE CITY OF EMPORIA, KANSAS

ADOPTED

MAY 6, 2026

_____

GENERAL OBLIGATION BONDS
SERIES 2026

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RESOLUTION NO. 3790

A RESOLUTION PRESCRIBING THE FORM AND DETAILS OF AND AUTHORIZING AND DIRECTING THE SALE AND DELIVERY OF GENERAL OBLIGATION BONDS, SERIES 2026, OF THE CITY OF EMPORIA, KANSAS, PREVIOUSLY AUTHORIZED BY ORDINANCE NO. 26-06 OF THE ISSUER; MAKING CERTAIN COVENANTS AND AGREEMENTS TO PROVIDE FOR THE PAYMENT AND SECURITY THEREOF; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS CONNECTED THEREWITH.

WHEREAS, the Issuer has heretofore passed the Ordinance authorizing the issuance of the Bonds; and

WHEREAS, the Ordinance authorized the City Commission of the Issuer (the "Governing Body") to adopt a resolution prescribing certain details and conditions and to make certain covenants with respect to the issuance of the Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF EMPORIA, KANSAS, AS FOLLOWS:

ARTICLE I

DEFINITIONS

Section 101. Definitions of Words and Terms. In addition to words and terms defined elsewhere herein, the following words and terms as used in this Bond Resolution shall have the meanings hereinafter set forth. Unless the context shall otherwise indicate, words importing the singular number shall include the plural and vice versa, and words importing persons shall include firms, associations and corporations, including public bodies, as well as natural persons.

"Act" means the Constitution and statutes of the State including K.S.A. 10-101 to 10-125, inclusive, K.S.A. 10-620 *et seq*., K.S.A. 13-1024a, as amended by Charter Ordinance No. 41, and K.S.A. 12-685 *et seq*., all as amended and supplemented from time to time.

"Authorized Denomination" means $5,000 or any integral multiples thereof.

"Beneficial Owner" of the Bonds includes any Owner of the Bonds and any other Person who, directly or indirectly has the investment power with respect to such Bonds.

"Bond and Interest Fund" means the Bond and Interest Fund of the Issuer for its general obligation bonds.

"Bond Counsel" means the firm of Gilmore & Bell, P.C., or any other attorney or firm of attorneys whose expertise in matters relating to the issuance of obligations by states and their political subdivisions is nationally recognized and acceptable to the Issuer.

"Bond Payment Date" means any date on which principal of or interest on any Bond is payable.

"Bond Register" means the books for the registration, transfer and exchange of Bonds kept at the office of the Bond Registrar.

"Bond Registrar" means the State Treasurer and any successors and assigns.

"Bond Resolution" means this resolution relating to the Bonds.

"Bonds" or **"Bond"** means the General Obligation Bonds, Series 2026, authorized and issued by the Issuer pursuant to the Ordinance and this Bond Resolution.

"Business Day" means a day other than a Saturday, Sunday or any day designated as a holiday by the Congress of the United States or by the Legislature of the State and on which the Paying Agent is scheduled in the normal course of its operations to be open to the public for conduct of its operations.

"Cede & Co." means Cede & Co., as nominee of DTC and any successor nominee of DTC.

"City" means the City of Emporia, Kansas.

"Clerk" means the duly appointed and/or elected Clerk or, in the Clerk's absence, the duly appointed Deputy Clerk or Acting Clerk of the Issuer.

"Code" means the Internal Revenue Code of 1986, as amended, and the applicable regulations promulgated thereunder by the United States Department of the Treasury.

"Compliance Account" means the Compliance Account created pursuant to ***Section 501*** hereof.

"Consulting Engineer" means an independent engineer or engineering firm, or architect or architectural firm, having a favorable reputation for skill and experience in the construction, financing and operation of public facilities, at the time employed by the Issuer for the purpose of carrying out the duties imposed on the Consulting Engineer by this Bond Resolution.]

"Costs of Issuance" means all costs of issuing the Bonds, including but not limited to all publication, printing, signing and mailing expenses in connection therewith, registration fees, financial advisory fees, all legal fees and expenses of Bond Counsel and other legal counsel, expenses incurred in connection with compliance with the Code, all expenses incurred in connection with receiving ratings on the Bonds, and any premiums or expenses incurred in obtaining municipal bond insurance on the Bonds.

"Costs of Issuance Account" means the Costs of Issuance Account for General Obligation Bonds, Series 2026 created pursuant to ***Section 501*** hereof.

"Dated Date" means May 27, 2026.

"Debt Service Account" means the Debt Service Account for General Obligation Bonds, Series 2026 created within the Bond and Interest Fund pursuant to ***Section 501*** hereof.

"Debt Service Requirements" means the aggregate principal payments (whether at maturity or pursuant to scheduled mandatory sinking fund redemption requirements) and interest payments on the Bonds for the period of time for which calculated; provided, however, that for purposes of calculating such amount, principal and interest shall be excluded from the determination of Debt Service Requirements to the extent that such principal or interest is payable from amounts deposited in trust, escrowed or otherwise

set aside for the payment thereof with the Paying Agent or other commercial bank or trust company located in the State and having full trust powers.

"Defaulted Interest" means interest on any Bond which is payable but not paid on any Interest Payment Date.

"Defeasance Obligations" means any of the following obligations:

(a) United States Government Obligations that are not subject to redemption in advance of their maturity dates; or

(b) obligations of any state or political subdivision of any state, the interest on which is excluded from gross income for federal income tax purposes and which meet the following conditions:

(1) the obligations are (i) not subject to redemption prior to maturity or (ii) the trustee for such obligations has been given irrevocable instructions concerning their calling and redemption and the issuer of such obligations has covenanted not to redeem such obligations other than as set forth in such instructions;

(2) the obligations are secured by cash or United States Government Obligations that may be applied only to principal of, premium, if any, and interest payments on such obligations;

(3) such cash and the principal of and interest on such United States Government Obligations (plus any cash in the escrow fund) are sufficient to meet the liabilities of the obligations;

(4) such cash and United States Government Obligations serving as security for the obligations are held in an escrow fund by an escrow agent or a trustee irrevocably in trust;

(5) such cash and United States Government Obligations are not available to satisfy any other claims, including those against the trustee or escrow agent; and

(6) such obligations are rated in a rating category by Moody's or Standard & Poor's that is no lower than the rating category then assigned by that Rating Agency to United States Government Obligations.

"Derivative" means any investment instrument whose market price is derived from the fluctuating value of an underlying asset, index, currency, futures contract, including futures, options and collateralized mortgage obligations.

"Director of Finance" means the duly appointed and acting Director of Finance of the Issuer or, in the Director of Finance's absence, the duly appointed Deputy, Assistant or Acting Director of Finance of the Issuer.

"Disclosure Undertaking" means the Continuing Disclosure Undertaking, dated as of the Dated Date, relating to certain obligations contained in the SEC Rule.

"DTC" means The Depository Trust Company, a limited-purpose trust company organized under the laws of the State of New York, and its successors and assigns, including any successor securities depository duly appointed.

"DTC Representation Letter" means the Blanket Letter of Representation from the Issuer and the Paying Agent to DTC which provides for a book-entry system, or any agreement between the Issuer and Paying Agent and a successor securities depository duly appointed.

"Event of Default" means each of the following occurrences or events:

(a) Payment of the principal and of the redemption premium, if any, of any of the Bonds shall not be made when the same shall become due and payable, either at Stated Maturity or by proceedings for redemption or otherwise;

(b) Payment of any installment of interest on any of the Bonds shall not be made when the same shall become due; or

(c) The Issuer shall default in the due and punctual performance of any other of the covenants, conditions, agreements and provisions contained in the Bonds or in this Bond Resolution (other than the covenants relating to continuing disclosure requirements contained herein and in the Disclosure Undertaking) on the part of the Issuer to be performed, and such default shall continue for thirty (30) days after written notice specifying such default and requiring same to be remedied shall have been given to the Issuer by the Owner of any of the Bonds then Outstanding.

"Federal Tax Certificate" means the Issuer's Federal Tax Certificate, dated as of the Issue Date, as the same may be amended or supplemented in accordance with the provisions thereof.

"Financeable Costs" means the amount of expenditure for an Improvement which has been duly authorized by action of the Governing Body to be financed by general obligation bonds, less: (a) the amount of any temporary notes or general obligation bonds of the Issuer which are currently Outstanding and available to pay such Financeable Costs; and (b) any amount of Financeable Costs which has been previously paid by the Issuer or by any eligible source of funds unless such amounts are entitled to be reimbursed to the Issuer under State or federal law.

"Fiscal Year" means the twelve month period ending on December 31.

"Funds and Accounts" means funds and accounts created pursuant to or referred to in ***Section 501*** hereof.

"Governing Body" means the City Commission of the Issuer.

"Improvement Fund" means the Improvement Fund for General Obligation Bonds, Series 2026 created pursuant to ***Section 501*** hereof.

"Improvements" means the improvements referred to in the preamble to the Ordinance and any Substitute Improvements.

"Independent Accountant" means an independent certified public accountant or firm of independent certified public accountants at the time employed by the Issuer for the purpose of carrying out the duties imposed on the Independent Accountant by this Bond Resolution.

"Interest Payment Date(s)" means the Stated Maturity of an installment of interest on any Bond which shall be March 1 and September 1 of each year, commencing March 1, 2027.

"Issue Date" means the date when the Issuer delivers the Bonds to the Purchaser in exchange for the Purchase Price.

"Issuer" means the City and any successors or assigns.

"Maturity" when used with respect to any Bond means the date on which the principal of such Bond becomes due and payable as therein and herein provided, whether at the Stated Maturity thereof or call for redemption or otherwise.

"Mayor" means the duly elected and acting Mayor, or in the Mayor's absence, the duly appointed and/or elected Vice Mayor or Acting Mayor of the Issuer.

"Moody's" means Moody's Investors Service, a corporation organized and existing under the laws of the State of Delaware, and its successors and assigns, and, if such corporation shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, "Moody's" shall be deemed to refer to any other nationally recognized securities rating agency designated by the Issuer.

"Notice Address" means with respect to the following entities:

(a) To the Issuer at:

111 East 6th Avenue
Emporia, Kansas 66801

(b) To the Paying Agent at:

State Treasurer of the State of Kansas
Landon Office Building
900 Southwest Jackson, Suite 201
Topeka, Kansas 66612-1235
Fax: (785) 296-6976

(c) To the Purchaser:

[Purchaser]
[Purchaser Address]
[Purchaser City, State] [Zip]
Fax: [Purchaser Fax]

(d) To the Rating Agency(ies):

Moody's Municipal Rating Desk
7 World Trade Center
250 Greenwich Street, 23rd Floor
New York, New York 10007

S&P Global Ratings, a division of S&P Global Inc.
55 Water Street, 38th Floor
New York, New York 10004

or such other address as is furnished in writing to the other parties referenced herein.

"Notice Representative" means:

(a) With respect to the Issuer, the Clerk.

(b) With respect to the Bond Registrar and Paying Agent, the Director of Fiscal Services.

(c) With respect to any Purchaser, the manager of its Municipal Bond Department.

(d) With respect to any Rating Agency, any Vice President thereof.

"Official Statement" means Issuer's Official Statement relating to the Bonds.

"Ordinance" means Ordinance No. 26-06 of the Issuer authorizing the issuance of the Bonds, as amended from time to time.

"Outstanding" means, when used with reference to the Bonds, as of a particular date of determination, all Bonds theretofore authenticated and delivered, except the following Bonds:

(a) Bonds theretofore canceled by the Paying Agent or delivered to the Paying Agent for cancellation;

(b) Bonds deemed to be paid in accordance with the provisions of ***Article VII*** hereof; and

(c) Bonds in exchange for or in lieu of which other Bonds have been authenticated and delivered hereunder.

"Owner" when used with respect to any Bond means the Person in whose name such Bond is registered on the Bond Register. Whenever consent of the Owners is required pursuant to the terms of this Bond Resolution, and the Owner of the Bonds, as set forth on the Bond Register, is Cede & Co., the term Owner shall be deemed to be the Beneficial Owner of the Bonds.

"Participants" means those financial institutions for whom the Securities Depository effects book-entry transfers and pledges of securities deposited with the Securities Depository, as such listing of Participants exists at the time of such reference.

"Paying Agent" means the State Treasurer and any successors and assigns.

"Permitted Investments" shall mean the investments hereinafter described, provided, however, no moneys or funds shall be invested in a Derivative: (a) investments authorized by K.S.A. 12-1675 and amendments thereto; (b) the municipal investment pool established pursuant to K.S.A. 12-1677a, and amendments thereto; (c) direct obligations of the United States Government or any agency thereof; (d) the Issuer's temporary notes issued pursuant to K.S.A. 10-123 and amendments thereto; (e) interest-bearing time deposits in commercial banks or trust companies located in the county or counties in which the Issuer is located which are insured by the Federal Deposit Insurance Corporation or collateralized by securities described in (c); (f) obligations of the federal national mortgage association, federal home loan banks, federal home loan mortgage corporation or government national mortgage association; (g) repurchase agreements for securities described in (c) or (f); (h) investment agreements or other obligations of 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 or Standard & Poor's; (i) investments and shares or units of a money market fund or trust, the portfolio of which is comprised entirely of securities described in (c) or (f); (j) receipts evidencing

ownership interests in securities or portions thereof described in (c) or (f); (k) municipal bonds or other obligations issued by any municipality of the State as defined in K.S.A. 10-1101 which are general obligations of the municipality issuing the same; or (l) bonds of any municipality of the State as defined in K.S.A. 10-1101 which have been refunded in advance of their maturity and are fully secured as to payment of principal and interest thereon by deposit in trust, under escrow agreement with a bank, of securities described in (c) or (f), all as may be further restricted or modified by amendments to applicable State law.

"Person" means any natural person, corporation, partnership, joint venture, association, firm, joint-stock company, trust, unincorporated organization, or government or any agency or political subdivision thereof or other public body.

"Purchase Price" means the principal amount of the Bonds plus accrued interest to the date of delivery[, plus a premium of $[_____][, less an underwriting discount of $[_____][, less an original issue discount of $[_____]]].

"Purchaser" means [Purchaser], [Purchaser City, State], the original purchaser of the Bonds, and any successor and assigns.

"Rating Agency" means any company, agency or entity that provides, pursuant to request of the Issuer, financial ratings for the Bonds.

"Rebate Fund" means the Rebate Fund for General Obligation Bonds, Series 2026 created pursuant to ***Section 501*** hereof.

"Record Dates" for the interest payable on any Interest Payment Date means the fifteenth day (whether or not a Business Day) of the calendar month next preceding such Interest Payment Date.

"Redemption Date" means, when used with respect to any Bond to be redeemed, the date fixed for the redemption of such Bond pursuant to the terms of this Bond Resolution.

"Redemption Price" means, when used with respect to any Bond to be redeemed, the price at which such Bond is to be redeemed pursuant to the terms of this Bond Resolution, including the applicable redemption premium, if any, but excluding installments of interest whose Stated Maturity is on or before the Redemption Date.

"Replacement Bonds" means Bonds issued to the Beneficial Owners of the Bonds in accordance with ***Section 213*** hereof.

"SEC Rule" means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

"Securities Depository" means, initially, DTC, and its successors and assigns.

"Special Record Date" means the date fixed by the Paying Agent pursuant to ***Article II*** hereof for the payment of Defaulted Interest.

"Standard & Poor's" or "S&P" means S&P Global Ratings, a division of S&P Global Inc., a corporation organized and existing under the laws of the State of New York, and its successors and assigns, and, if such corporation shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, Standard & Poor's shall be deemed to refer to any other nationally recognized securities rating agency designated by the Issuer.

"State" means the state of Kansas.

"State Treasurer" means the duly elected Treasurer or, in the Treasurer's absence, the duly appointed Deputy Treasurer or acting Treasurer of the State.

"Stated Maturity" when used with respect to any Bond or any installment of interest thereon means the date specified in such Bond and this Bond Resolution as the fixed date on which the principal of such Bond or such installment of interest is due and payable.

"Substitute Improvements" means the substitute or additional improvements of the Issuer described in ***Article V*** hereof.

[**"Term Bonds"** means the Bonds scheduled to mature in the year 2046.]

[**"____ Term Bonds"** means the Bonds scheduled to mature in the year ____.]

[**"2046 Term Bonds"** means the Bonds scheduled to mature in the year 2046.]

[**"Term Bonds"** means collectively the [____] Term Bonds[, the [____] Term Bonds] and the 2046 Term Bonds.]

"Treasurer" means the duly appointed and/or elected Treasurer of the Issuer or, in the Treasurer's absence, the duly appointed Deputy Treasurer or acting Treasurer of the Issuer.

"United States Government Obligations" means bonds, notes, certificates of indebtedness, treasury bills or other securities constituting direct obligations of, or obligations the principal of and interest on which are fully and unconditionally guaranteed as to full and timely payment by, the United States of America, including evidences of a direct ownership interest in future interest or principal payment on obligations issued by the United States of America (including the interest component of obligations of the Resolution Funding Corporation), or securities which represent an undivided interest in such obligations, which obligations are rated in the highest rating category by a nationally recognized rating service and such obligations are held in a custodial account for the benefit of the Issuer.

ARTICLE II

AUTHORIZATION AND DETAILS OF THE BONDS

Section 201. Authorization of the Bonds. The Bonds have been heretofore authorized and directed to be issued pursuant to the Ordinance in the principal amount of $14,315,000*, for the purpose of providing funds to: (a) pay a portion of the costs of the Improvements; and (b) pay Costs of Issuance.

Section 202. Description of the Bonds. The Bonds shall consist of fully registered bonds in an Authorized Denomination, and shall be numbered in such manner as the Bond Registrar shall determine. All of the Bonds shall be dated as of the Dated Date, shall become due in the amounts, on the Stated Maturities, subject to redemption and payment prior to their Stated Maturities as provided in ***Article III*** hereof, and shall bear interest at the rates per annum as follows:

[SERIAL BONDS]

Stated Maturity September 1	Principal Amount	Annual Rate of Interest	Stated Maturity September 1	Principal Amount	Annual Rate of Interest
2027	$555,000	[____]%	2037	$575,000	[____]%
2028	710,000	[____]%	2038	595,000	[____]%
2029	735,000	[____]%	2039	625,000	[____]%
2030	760,000	[____]%	2040	650,000	[____]%
2031	775,000	[____]%	2041	675,000	[____]%
2032	710,000	[____]%	2042	705,000	[____]%
2033	740,000	[____]%	2043	740,000	[____]%
2034	760,000	[____]%	2044	765,000	[____]%
2035	785,000	[____]%	2045	800,000	[____]%
2036	815,000	[____]%	2046	840,000	[____]%

[TERM BONDS

Stated Maturity September 1	Principal Amount	Annual Rate of Interest
2046	$_____	_____%]

The Bonds shall bear interest at the above specified rates (computed on the basis of a 360-day year of twelve 30-day months) from the later of the Dated Date or the most recent Interest Payment Date to which interest has been paid on the Interest Payment Dates in the manner set forth in ***Section 204*** hereof.

Each of the Bonds, as originally issued or issued upon transfer, exchange or substitution, shall be printed in accordance with the format required by the Attorney General of the State and shall be substantially in the form attached hereto as ***EXHIBIT A*** or as may be required by the Attorney General pursuant to the Notice of Systems of Registration for Kansas Municipal Bonds, 2 Kan. Reg. 921 (1983), in accordance with the Kansas Bond Registration Law, K.S.A. 10-620 *et seq.*

Section 203. Designation of Paying Agent and Bond Registrar. The State Treasurer is hereby designated as the Paying Agent for the payment of principal of and interest on the Bonds and Bond Registrar with respect to the registration, transfer and exchange of Bonds. The Mayor of the Issuer is hereby authorized and empowered to execute on behalf of the Issuer an agreement with the Bond Registrar and Paying Agent for the Bonds.

The Issuer will at all times maintain a Paying Agent and Bond Registrar meeting the qualifications herein described for the performance of the duties hereunder. The Issuer reserves the right to appoint a successor Paying Agent or Bond Registrar by (a) filing with the Paying Agent or Bond Registrar then performing such function a certified copy of the proceedings giving notice of the termination of such Paying Agent or Bond Registrar and appointing a successor, and (b) causing notice of appointment of the successor Paying Agent and Bond Registrar to be given by first class mail to each Owner. No resignation or removal of the Paying Agent or Bond Registrar shall become effective until a successor has been appointed and has accepted the duties of Paying Agent or Bond Registrar.

Every Paying Agent or Bond Registrar appointed hereunder shall at all times meet the requirements of K.S.A. 10-501 *et seq*. and K.S.A. 10-620 *et seq*., respectively.

Section 204. Method and Place of Payment of the Bonds. The principal of, or Redemption Price, and interest on the Bonds shall be payable in any coin or currency which, on the respective dates of payment thereof, is legal tender for the payment of public and private debts.

The principal or Redemption Price of each Bond shall be paid at Maturity to the Person in whose name such Bond is registered on the Bond Register at the Maturity thereof, upon presentation and surrender of such Bond at the principal office of the Paying Agent.

The interest payable on each Bond on any Interest Payment Date shall be paid to the Owner of such Bond as shown on the Bond Register at the close of business on the Record Date for such interest (a) by check or draft mailed by the Paying Agent to the address of such Owner shown on the Bond Register or at such other address as is furnished to the Paying Agent in writing by such Owner; or (b) in the case of an interest payment to Cede & Co. or any Owner of $500,000 or more in aggregate principal amount of Bonds, by electronic transfer to such Owner upon written notice given to the Bond Registrar by such Owner, not less than 15 days prior to the Record Date for such interest, containing the electronic transfer instructions including the bank ABA routing number and account number to which such Owner wishes to have such transfer directed.

Notwithstanding the foregoing provisions of this Section, any Defaulted Interest with respect to any Bond shall cease to be payable to the Owner of such Bond on the relevant Record Date and shall be payable to the Owner in whose name such Bond is registered at the close of business on the Special Record Date for the payment of such Defaulted Interest, which Special Record Date shall be fixed as hereinafter specified in this paragraph. The Issuer shall notify the Paying Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment (which date shall be at least 30 days after receipt of such notice by the Paying Agent) and shall deposit with the Paying Agent at the time of such notice an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Paying Agent for such deposit prior to the date of the proposed payment. Following receipt of such funds the Paying Agent shall fix a Special Record Date for the payment of such Defaulted Interest which shall be not more than 15 nor less than 10 days prior to the date of the proposed payment. The Paying Agent shall promptly notify the Issuer of such Special Record Date and, in the name and at the expense of the Issuer, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefore to be mailed, by first class mail, postage prepaid, to each Owner of a Bond entitled to such notice at the address of such Owner as it appears on the Bond Register not less than 10 days prior to such Special Record Date.

The Paying Agent shall keep a record of payment of principal and Redemption Price of and interest on all Bonds and at least annually shall forward a copy or summary of such records to the Issuer.

Section 205. Payments Due on Saturdays, Sundays and Holidays. In any case where a Bond Payment Date is not a Business Day, then payment of principal, Redemption Price or interest need not be made on such Bond Payment Date but may be made on the next succeeding Business Day with the same force and effect as if made on such Bond Payment Date, and no interest shall accrue for the period after such Bond Payment Date.

Section 206. Registration, Transfer and Exchange of Bonds. The Issuer covenants that, as long as any of the Bonds remain Outstanding, it will cause the Bond Register to be kept at the office of the Bond Registrar as herein provided. Each Bond when issued shall be registered in the name of the Owner thereof on the Bond Register.

Bonds may be transferred and exchanged only on the Bond Register as provided in this Section. Upon surrender of any Bond at the principal office of the Bond Registrar, the Bond Registrar shall transfer or exchange such Bond for a new Bond or Bonds in any Authorized Denomination of the same Stated Maturity and in the same aggregate principal amount as the Bond that was presented for transfer or exchange.

Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with guarantee of signature satisfactory to the Bond Registrar, duly executed by the Owner thereof or by the Owner's duly authorized agent.

In all cases in which the privilege of transferring or exchanging Bonds is exercised, the Bond Registrar shall authenticate and deliver Bonds in accordance with the provisions of this Bond Resolution. The Issuer shall pay the fees and expenses of the Bond Registrar for the registration, transfer and exchange of Bonds provided for by this Bond Resolution and the cost of printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the Bond Registrar, are the responsibility of the Owners of the Bonds. In the event any Owner fails to provide a correct taxpayer identification number to the Paying Agent, the Paying Agent may make a charge against such Owner sufficient to pay any governmental charge required to be paid as a result of such failure. In compliance with Code § 3406, such amount may be deducted by the Paying Agent from amounts otherwise payable to such Owner hereunder or under the Bonds.

The Issuer and the Bond Registrar shall not be required (a) to register the transfer or exchange of any Bond that has been called for redemption after notice of such redemption has been mailed by the Paying Agent pursuant to ***Article III*** hereof and during the period of 15 days next preceding the date of mailing of such notice of redemption; or (b) to register the transfer or exchange of any Bond during a period beginning at the opening of business on the day after receiving written notice from the Issuer of its intent to pay Defaulted Interest and ending at the close of business on the date fixed for the payment of Defaulted Interest pursuant to this ***Article II***.

The Issuer and the Paying Agent may deem and treat the Person in whose name any Bond is registered on the Bond Register as the absolute Owner of such Bond, whether such Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal or Redemption Price of and interest on said Bond and for all other purposes. All payments so made to any such Owner or upon the Owner's order shall be valid and effective to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the Issuer nor the Paying Agent shall be affected by any notice to the contrary.

At reasonable times and under reasonable regulations established by the Bond Registrar, the Bond Register may be inspected and copied by the Owners (or a designated representative thereof) of 10% or more in principal amount of the Bonds then Outstanding or any designated representative of such Owners whose authority is evidenced to the satisfaction of the Bond Registrar.

Section 207. Execution, Registration, Authentication and Delivery of Bonds. Each of the Bonds, including any Bonds issued in exchange or as substitutions for the Bonds initially delivered, shall be executed for and on behalf of the Issuer by the manual, electronic or facsimile signature of the Mayor, attested by the manual, electronic or facsimile signature of the Clerk, and the seal of the Issuer shall be affixed thereto or imprinted thereon. The Mayor and Clerk are hereby authorized and directed to prepare and execute the Bonds in the manner herein specified, and to cause the Bonds to be registered in the office of the Clerk, which registration shall be evidenced by the manual, electronic or facsimile signature of the Clerk with the seal of the Issuer affixed thereto or imprinted thereon. The Bonds shall also be registered in the office of the State Treasurer, which registration shall be evidenced by the manual, electronic or facsimile signature of the State Treasurer with the seal of the State Treasurer affixed thereto or imprinted thereon. In case any officer whose signature appears on any Bonds ceases to be such officer before the delivery of such Bonds, such signature shall nevertheless be valid and sufficient for all purposes, as if such person had remained in office until delivery. Any Bond may be signed by such persons who at the actual time of the

execution of such Bond are the proper officers to sign such Bond although at the date of such Bond such persons may not have been such officers.

The Mayor and Clerk are hereby authorized and directed to prepare and execute the Bonds as herein specified, and when duly executed, to deliver the Bonds to the Bond Registrar for authentication.

The Bonds shall have endorsed thereon a certificate of authentication substantially in the form attached hereto as ***EXHIBIT A*** hereof, which shall be manually executed by an authorized officer or employee of the Bond Registrar, but it shall not be necessary that the same officer or employee sign the certificate of authentication on all of the Bonds that may be issued hereunder at any one time. No Bond shall be entitled to any security or benefit under this Bond Resolution or be valid or obligatory for any purpose unless and until such certificate of authentication has been duly executed by the Bond Registrar. Such executed certificate of authentication upon any Bond shall be conclusive evidence that such Bond has been duly authenticated and delivered under this Bond Resolution. Upon authentication, the Bond Registrar shall deliver the Bonds to the Purchaser upon instructions of the Issuer or its representative.

Section 208. Mutilated, Lost, Stolen or Destroyed Bonds. If (a) any mutilated Bond is surrendered to the Bond Registrar or the Bond Registrar receives evidence to its satisfaction of the destruction, loss or theft of any Bond, and (b) there is delivered to the Issuer and the Bond Registrar such security or indemnity as may be required by each of them, then, in the absence of notice to the Issuer or the Bond Registrar that such Bond has been acquired by a bona fide purchaser, the Issuer shall execute and, upon the Issuer's request, the Bond Registrar shall authenticate and deliver, in exchange for or in lieu of any such mutilated, destroyed, lost or stolen Bond, a new Bond of the same Stated Maturity and of like tenor and principal amount.

If any such mutilated, destroyed, lost or stolen Bond has become or is about to become due and payable, the Issuer, in its discretion, may pay such Bond instead of issuing a new Bond.

Upon the issuance of any new Bond under this Section, the Issuer and the Paying Agent may require the payment by the Owner of a sum sufficient to cover any tax or other governmental charge that may be imposed in relation thereto and any other expenses (including the fees and expenses of the Paying Agent) connected therewith.

Every new Bond issued pursuant to this Section shall constitute a replacement of the prior obligation of the Issuer, and shall be entitled to all the benefits of this Bond Resolution equally and ratably with all other Outstanding Bonds.

Section 209. Cancellation and Destruction of Bonds Upon Payment. All Bonds that have been paid or redeemed or that otherwise have been surrendered to the Paying Agent, either at or before Maturity, shall be cancelled by the Paying Agent immediately upon the payment, redemption and surrender thereof to the Paying Agent and subsequently destroyed in accordance with the customary practices of the Paying Agent. The Paying Agent shall execute a certificate in duplicate describing the Bonds so cancelled and destroyed and shall file an executed counterpart of such certificate with the Issuer.

Section 210. Book-Entry Bonds; Securities Depository. The Issuer and Paying Agent have entered into a DTC Representation Letter with DTC. The Bonds shall initially be registered to Cede & Co., the nominee for the Securities Depository, and no Beneficial Owner will receive certificates representing their respective interests in the Bonds, except in the event the Bond Registrar issues Replacement Bonds as provided in this Section. It is anticipated that during the term of the Bonds, the Securities Depository will make book-entry transfers among its Participants and receive and transmit payment of principal of, premium, if any, and interest on, the Bonds to the Participants until and unless the Bond Registrar

authenticates and delivers Replacement Bonds to the Beneficial Owners as described in the following paragraph.

The Issuer may decide, subject to the requirements of the Operational Arrangements of DTC (or a successor Securities Depository), and the following provisions of this section to discontinue use of the system of book-entry transfers through DTC (or a successor Securities Depository):

(a) If the Issuer determines (1) that the Securities Depository is unable to properly discharge its responsibilities, or (2) that the Securities Depository is no longer qualified to act as a securities depository and registered clearing agency under the Securities and Exchange Act of 1934, as amended, or (3) that the continuation of a book-entry system to the exclusion of any Bonds being issued to any Owner other than Cede & Co. is no longer in the best interests of the Beneficial Owners of the Bonds; or

(b) if the Bond Registrar receives written notice from Participants having interests in not less than 50% of the Bonds Outstanding, as shown on the records of the Securities Depository (and certified to such effect by the Securities Depository), that the continuation of a book-entry system to the exclusion of any Bonds being issued to any Owner other than Cede & Co. is no longer in the best interests of the Beneficial Owners of the Bonds, then the Bond Registrar shall notify the Owners of such determination or such notice and of the availability of certificates to Owners requesting the same, and the Bond Registrar shall register in the name of and authenticate and deliver Replacement Bonds to the Beneficial Owners or their nominees in principal amounts representing the interest of each, making such adjustments as it may find necessary or appropriate as to accrued interest and previous calls for redemption; provided, that in the case of a determination under (a)(1) or (a)(2) of this paragraph, the Issuer, with the consent of the Bond Registrar, may select a successor securities depository in accordance with the following paragraph to effect book-entry transfers.

In such event, all references to the Securities Depository herein shall relate to the period of time when the Securities Depository has possession of at least one Bond. Upon the issuance of Replacement Bonds, all references herein to obligations imposed upon or to be performed by the Securities Depository shall be deemed to be imposed upon and performed by the Bond Registrar, to the extent applicable with respect to such Replacement Bonds. If the Securities Depository resigns and the Issuer, the Bond Registrar or Owners are unable to locate a qualified successor of the Securities Depository in accordance with the following paragraph, then the Bond Registrar shall authenticate and cause delivery of Replacement Bonds to Owners, as provided herein. The Bond Registrar may rely on information from the Securities Depository and its Participants as to the names of the Beneficial Owners of the Bonds. The cost of printing, registration, authentication, and delivery of Replacement Bonds shall be paid for by the Issuer.

In the event the Securities Depository resigns, is unable to properly discharge its responsibilities, or is no longer qualified to act as a securities depository and registered clearing agency under the Securities and Exchange Act of 1934, as amended, the Issuer may appoint a successor Securities Depository provided the Bond Registrar receives written evidence satisfactory to the Bond Registrar with respect to the ability of the successor Securities Depository to discharge its responsibilities. Any such successor Securities Depository shall be a securities depository which is a registered clearing agency under the Securities and Exchange Act of 1934, as amended, or other applicable statute or regulation that operates a securities depository upon reasonable and customary terms. The Bond Registrar upon its receipt of a Bond or Bonds for cancellation shall cause the delivery of Bonds to the successor Securities Depository in an Authorized Denominations and form as provided herein.

Section 211. Nonpresentment of Bonds. If any Bond is not presented for payment when the principal thereof becomes due at Maturity, if funds sufficient to pay such Bond have been made available to the Paying Agent all liability of the Issuer to the Owner thereof for the payment of such Bond shall

forthwith cease, determine and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the Owner of such Bond, who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Bond Resolution or on, or with respect to, said Bond. If any Bond is not presented for payment within four (4) years following the date when such Bond becomes due at Maturity, the Paying Agent shall repay, without liability for interest thereon, to the Issuer the funds theretofore held by it for payment of such Bond, and such Bond shall, subject to the defense of any applicable statute of limitation, thereafter be an unsecured obligation of the Issuer, and the Owner thereof shall be entitled to look only to the Issuer for payment, and then only to the extent of the amount so repaid to it by the Paying Agent, and the Issuer shall not be liable for any interest thereon and shall not be regarded as a trustee of such money.

Section 212. Preliminary and Final Official Statement. The Issuer hereby authorizes and approves the Preliminary Official Statement. For the purpose of enabling the Purchaser to comply with the requirements of Section (b)(1) of the SEC Rule, the Issuer hereby deems the information regarding the Issuer contained in the Preliminary Official Statement to be "final" as of its date, except for the omission of such information as is permitted by Section (b)(1) of the SEC Rule, and the appropriate officers of the Issuer are hereby authorized, if requested, to provide the Purchaser a letter or certification to such effect and to take such other actions or execute such other documents as such officers in their reasonable judgment deem necessary to enable the Purchaser to comply with the requirement of the SEC Rule.

The Official Statement is hereby authorized to be prepared by supplementing, amending and completing the Preliminary Official Statement, with such changes and additions thereto as are necessary to conform to and describe the transaction. The Mayor and Director of Finance are hereby authorized to execute the Official Statement as so supplemented, amended and completed, and the use and public distribution of the Official Statement by the Purchaser in connection with the reoffering of the Bonds is hereby authorized. The proper officials of the Issuer are hereby authorized to execute and deliver a certificate pertaining to such Official Statement as prescribed therein, dated as of the Issue Date.

The Issuer agrees to provide to the Purchaser within seven business days of the date of the sale of Bonds sufficient copies of the Official Statement to enable the Purchaser to comply with the requirements of the SEC Rule and Rule G-32 of the Municipal Securities Rulemaking Board.

Section 213. Sale of the Bonds. The sale of the Bonds to the Purchaser is hereby ratified and confirmed. The Mayor and Clerk are hereby authorized to execute the official bid form submitted by the Purchaser. Delivery of the Bonds shall be made to the Purchaser on the Issue Date (which shall be as soon as practicable after the adoption of this Bond Resolution), upon payment of the Purchase Price.

ARTICLE III

REDEMPTION OF BONDS

Section 301. Redemption by Issuer.

Optional Redemption. At the option of the Issuer, Bonds maturing on September 1 in the years 2036, and thereafter, will be subject to redemption and payment prior to their Stated Maturity on September 1, 2035, and thereafter, as a whole or in part (selection of maturities and the amount of Bonds of each maturity to be redeemed to be determined by the Issuer in such equitable manner as it may determine) at any time, at the Redemption Price of 100% (expressed as a percentage of the principal amount), plus accrued interest to the Redemption Date.

[***Mandatory Redemption.*** [(a) *[____] Term Bonds*.] The [____] Term Bonds shall be subject to mandatory redemption and payment prior to Stated Maturity pursuant to the mandatory redemption requirements of this Section at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The taxes levied in ***Article IV*** hereof which are to be deposited into the Debt Service Account shall be sufficient to redeem, and the Issuer shall redeem on September 1 in each year, the following principal amounts of such [____] Term Bonds:

Principal Amount	**Year**
$	
	*

_____
*Final Maturity

[(b) *[____] Term Bonds*. The [____] Term Bonds shall be subject to mandatory redemption and payment prior to Stated Maturity pursuant to the mandatory redemption requirements of this Section at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The taxes levied in ***Article IV*** hereof which are to be deposited into the Debt Service Account shall be sufficient to redeem, and the Issuer shall redeem on September 1 in each year, the following principal amounts of such [____] Term Bonds:

Principal Amount	**Year**
$	
	[____]*

_____
*Final Maturity]

[(c) *2046 Term Bonds*.] The 2046 Term Bonds shall be subject to mandatory redemption and payment prior to Stated Maturity pursuant to the mandatory redemption requirements of this Section at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The taxes levied in ***Article IV*** hereof which are to be deposited into the Debt Service Account shall be sufficient to redeem, and the Issuer shall redeem on September 1 in each year, the following principal amounts of such 2046 Term Bonds:

Principal Amount	**Year**
$	
	2046*

_____
*Final Maturity]

At its option, to be exercised on or before the 45th day next preceding any mandatory Redemption Date, the Issuer may: (1) deliver to the Paying Agent for cancellation Term Bonds subject to mandatory redemption on said mandatory Redemption Date, in any aggregate principal amount desired; or (2) furnish the Paying Agent funds, together with appropriate instructions, for the purpose of purchasing any Term Bonds subject to mandatory redemption on said mandatory Redemption Date from any Owner thereof

whereupon the Paying Agent shall expend such funds for such purpose to such extent as may be practical; or (3) receive a credit with respect to the mandatory redemption obligation of the Issuer under this Section for any Term Bonds subject to mandatory redemption on said mandatory Redemption Date which, prior to such date, have been redeemed (other than through the operation of the mandatory redemption requirements of this subsection) and cancelled by the Paying Agent and not theretofore applied as a credit against any redemption obligation under this subsection. Each Term Bond so delivered or previously purchased or redeemed shall be credited at 100% of the principal amount thereof on the obligation of the Issuer to redeem Term Bonds of the same Stated Maturity on such mandatory Redemption Date, and any excess of such amount shall be credited on future mandatory redemption obligations for Term Bonds of the same Stated Maturity as designated by the Issuer, and the principal amount of Term Bonds to be redeemed by operation of the requirements of this Section shall be accordingly reduced. If the Issuer intends to exercise any option granted by the provisions of clauses (1), (2) or (3) above, the Issuer will, on or before the 45th day next preceding each mandatory Redemption Date, furnish the Paying Agent a written certificate indicating to what extent the provisions of said clauses (1), (2) and (3) are to be complied with, with respect to such mandatory redemption payment.]

Section 302. Selection of Bonds to be Redeemed. Bonds shall be redeemed only in an Authorized Denomination. When less than all of the Bonds are to be redeemed and paid prior to their Stated Maturity, such Bonds shall be redeemed in such manner as the Issuer shall determine. Bonds of less than a full Stated Maturity shall be selected by the Bond Registrar in a minimum Authorized Denomination of principal amount in such equitable manner as the Bond Registrar may determine.

In the case of a partial redemption of Bonds by lot when Bonds of denominations greater than a minimum Authorized Denomination are then Outstanding, then for all purposes in connection with such redemption a minimum Authorized Denomination of face value shall be treated as though it were a separate Bond of the denomination of a minimum Authorized Denomination. If it is determined that one or more, but not all, of a minimum Authorized Denomination of face value represented by any Bond is selected for redemption, then upon notice of intention to redeem a minimum Authorized Denomination, the Owner or the Owner's duly authorized agent shall forthwith present and surrender such Bond to the Bond Registrar: (1) for payment of the Redemption Price and interest to the Redemption Date of a minimum Authorized Denomination of face value called for redemption, and (2) for exchange, without charge to the Owner thereof, for a new Bond or Bonds of the aggregate principal amount of the unredeemed portion of the principal amount of such Bond. If the Owner of any such Bond fails to present such Bond to the Paying Agent for payment and exchange as aforesaid, such Bond shall, nevertheless, become due and payable on the redemption date to the extent of a minimum Authorized Denomination of face value called for redemption (and to that extent only).

Section 303. Notice and Effect of Call for Redemption. In the event the Issuer desires to call the Bonds for redemption prior to maturity, written notice of such intent shall be provided to the Bond Registrar in accordance with K.S.A. 10-129, as amended, not less than 45 days prior to the Redemption Date. The Bond Registrar shall call Bonds for redemption and payment and shall give notice of such redemption as herein provided upon receipt by the Bond Registrar at least 45 days prior to the Redemption Date of written instructions of the Issuer specifying the principal amount, Stated Maturities, Redemption Date and Redemption Prices of the Bonds to be called for redemption. [The foregoing provisions of this paragraph shall not apply in the case of any mandatory redemption of Term Bonds hereunder, and Term Bonds shall be called by the Paying Agent for redemption pursuant to such mandatory redemption requirements without the necessity of any action by the Issuer and whether or not the Paying Agent holds moneys available and sufficient to effect the required redemption.]

Unless waived by any Owner of Bonds to be redeemed, if the Issuer shall call any Bonds for redemption and payment prior to the Stated Maturity thereof, the Issuer shall give written notice of its

intention to call and pay said Bonds to the Bond Registrar and the Purchaser. In addition, the Issuer shall cause the Bond Registrar to give written notice of redemption to the Owners of said Bonds. Each of said written notices shall be deposited in the United States first class mail not less than 30 days prior to the Redemption Date.

All official notices of redemption shall be dated and shall contain the following information:

(a) the Redemption Date;

(b) the Redemption Price;

(c) if less than all Outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption of any Bonds, the respective principal amounts) of the Bonds to be redeemed;

(d) a statement that on the Redemption Date the Redemption Price will become due and payable upon each such Bond or portion thereof called for redemption and that interest thereon shall cease to accrue from and after the Redemption Date; and

(e) the place where such Bonds are to be surrendered for payment of the Redemption Price, which shall be the principal office of the Paying Agent.

The failure of any Owner to receive notice given as heretofore provided or an immaterial defect therein shall not invalidate any redemption.

Prior to any Redemption Date, the Issuer shall deposit with the Paying Agent an amount of money sufficient to pay the Redemption Price of all the Bonds or portions of Bonds that are to be redeemed on such Redemption Date.

For so long as the Securities Depository is effecting book-entry transfers of the Bonds, the Bond Registrar shall provide the notices specified in this Section to the Securities Depository. It is expected that the Securities Depository shall, in turn, notify its Participants and that the Participants, in turn, will notify or cause to be notified the Beneficial Owners. Any failure on the part of the Securities Depository or a Participant, or failure on the part of a nominee of a Beneficial Owner of a Bond (having been mailed notice from the Bond Registrar, the Securities Depository, a Participant or otherwise) to notify the Beneficial Owner of the Bond so affected, shall not affect the validity of the redemption of such Bond.

Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall become due and payable on the Redemption Date, at the Redemption Price therein specified, and from and after the Redemption Date (unless the Issuer defaults in the payment of the Redemption Price) such Bonds or portion of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with such notice, the Redemption Price of such Bonds shall be paid by the Paying Agent. Installments of interest due on or prior to the Redemption Date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the Owner a new Bond or Bonds of the same Stated Maturity in the amount of the unpaid principal as provided herein. All Bonds that have been surrendered for redemption shall be cancelled and destroyed by the Paying Agent as provided herein and shall not be reissued.

In addition to the foregoing notice, the Issuer shall provide such notices of redemption as are required by the Disclosure Undertaking. Further notice may be given by the Issuer or the Bond Registrar on behalf of the Issuer as set out below, but no defect in said further notice nor any failure to give all or any

portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if official notice thereof is given as above prescribed:

(a) Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption plus (1) the CUSIP numbers of all Bonds being redeemed; (2) the date of issue of the Bonds as originally issued; (3) the rate of interest borne by each Bond being redeemed; (4) the maturity date of each Bond being redeemed; and (5) any other descriptive information needed to identify accurately the Bonds being redeemed.

(b) Each further notice of redemption shall be sent at least one day before the mailing of notice to Owners by first class, registered or certified mail or overnight delivery, as determined by the Bond Registrar, to all registered securities depositories then in the business of holding substantial amounts of obligations of types comprising the Bonds and to one or more national information services that disseminate notices of redemption of obligations such as the Bonds.

(c) Each check or other transfer of funds issued for the payment of the Redemption Price of Bonds being redeemed shall bear or have enclosed the CUSIP number of the Bonds being redeemed with the proceeds of such check or other transfer.

The Paying Agent is also directed to comply with any mandatory standards then in effect for processing redemptions of municipal securities established by the State or the Securities and Exchange Commission. Failure to comply with such standards shall not affect or invalidate the redemption of any Bond.

ARTICLE IV

SECURITY FOR BONDS

Section 401. Security for the Bonds. The Bonds shall be general obligations of the Issuer payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the Issuer. The full faith, credit and resources of the Issuer are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

Section 402. Levy and Collection of Annual Tax; Transfer to Debt Service Account. The Governing Body shall annually make provision for the payment of principal of, premium, if any, and interest on the Bonds as the same become due by, to the extent necessary, levying and collecting the necessary taxes upon all of the taxable tangible property within the Issuer in the manner provided by law.

The taxes referred to above shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the other ad valorem taxes of the Issuer are levied and collected. The proceeds derived from said taxes shall be deposited in the Bond and Interest Fund, shall be kept separate and apart from all other funds of the Issuer shall thereafter be transferred to the Debt Service Account and shall be used solely for the payment of the principal of and interest on the Bonds as and when the same become due, taking into account any scheduled mandatory redemptions, and the fees and expenses of the Paying Agent.

If at any time said taxes are not collected in time to pay the principal of or interest on the Bonds when due, the Treasurer is hereby authorized and directed to pay said principal or interest out of the general

funds of the Issuer and to reimburse said general funds for money so expended when said taxes are collected.

ARTICLE V

ESTABLISHMENT OF FUNDS AND ACCOUNTS DEPOSIT AND APPLICATION OF BOND PROCEEDS

Section 501. Creation of Funds and Accounts. Simultaneously with the issuance of the Bonds, there shall be created within the Treasury of the Issuer the following Funds and Accounts:

(a) Improvement Fund for General Obligation Bonds, Series 2026.

(b) Debt Service Account for General Obligation Bonds, Series 2026 (within the Bond and Interest Fund).

(c) Rebate Fund for General Obligation Bonds, Series 2026.

(d) Costs of Issuance Account for General Obligation Bonds, Series 2026.

(e) Compliance Account.

The Funds and Accounts established herein shall be administered in accordance with the provisions of this Bond Resolution so long as the Bonds are Outstanding.

Section 502. Deposit of Bond Proceeds. The net proceeds received from the sale of the Bonds shall be deposited simultaneously with the delivery of the Bonds as follows:

(a) Excess proceeds, if any, received from the sale of the Bonds shall be deposited in the Debt Service Account.

(b) An amount necessary to pay the Costs of Issuance shall be deposited in the Costs of Issuance Account.

(c) The remaining balance of the proceeds derived from the sale of the Bonds shall be deposited in the Improvement Fund.

Section 503. Application of Moneys in the Improvement Fund. Moneys in the Improvement Fund shall be used for the sole purpose of: (a) paying the costs of the Improvements, in accordance with the plans and specifications therefor prepared by the Consulting Engineer heretofore approved by the Governing Body and on file in the office of the Clerk, including any alterations in or amendments to said plans and specifications deemed advisable by the Consulting Engineer and approved by the Governing Body; (b) paying interest on the Bonds during construction of the Improvements; (c) paying Costs of Issuance; and (d) transferring any amounts to the Rebate Fund required by this ***Article V***.

Withdrawals from the Improvement Fund shall be made only when authorized by the Governing Body. Each authorization for costs of the Improvements shall be supported by a certificate executed by the Clerk (or designate) stating that such payment is being made for a purpose within the scope of this Bond Resolution and that the amount of such payment represents only the contract price of the property,

equipment, labor, materials or service being paid for or, if such payment is not being made pursuant to an express contract, that such payment is not in excess of the reasonable value thereof. Authorizations for withdrawals for other authorized purposes shall be supported by a certificate executed by the Clerk (or designate) stating that such payment is being made for a purpose within the scope of this Bond Resolution. Upon completion of the Improvements, any surplus remaining in the Improvement Fund shall be deposited in the Debt Service Account.

Section 504. Substitution of Improvements; Reallocation of Proceeds.

(a) The Issuer may elect for any reason to substitute or add other public improvements to be financed with proceeds of the Bonds provided the following conditions are met: (1) the Substitute Improvement and the issuance of general obligation bonds to pay the cost of the Substitute Improvement has been duly authorized by the Governing Body in accordance with the laws of the State; (2) a resolution or ordinance authorizing the use of the proceeds of the Bonds to pay the Financeable Costs of the Substitute Improvement has been duly adopted by the Governing Body pursuant to this Section; and (3) the use of the proceeds of the Bonds to pay the Financeable Cost of the Substitute Improvement will not adversely affect the tax-exempt status of the Bonds under State or federal law.

(b) The Issuer may reallocate expenditure of Bond proceeds among all Improvements financed by the Bonds; provided the following conditions are met: (1) the reallocation is approved by the Governing Body; (2) the reallocation shall not cause the proceeds of the Bonds allocated to any Improvement to exceed the Financeable Costs of the Improvement; and (3) the reallocation will not adversely affect the tax-exempt status of the Bonds under State or federal law.

Section 505. Application of Moneys in Debt Service Account. All amounts paid and credited to the Debt Service Account shall be expended and used by the Issuer for the sole purpose of paying the principal or Redemption Price of and interest on the Bonds as and when the same become due and the usual and customary fees and expenses of the Bond Registrar and Paying Agent. The Treasurer is authorized and directed to withdraw from the Debt Service Account sums sufficient to pay both principal or Redemption Price of and interest on the Bonds and the fees and expenses of the Bond Registrar and Paying Agent as and when the same become due, and to forward such sums to the Paying Agent in a manner which ensures that the Paying Agent will receive immediately available funds in such amounts on or before the Business Day immediately preceding the dates when such principal, interest and fees of the Bond Registrar and Paying Agent will become due. If, through the lapse of time or otherwise, the Owners of Bonds are no longer entitled to enforce payment of the Bonds or the interest thereon, the Paying Agent shall return said funds to the Issuer. All moneys deposited with the Paying Agent shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Bond Resolution and shall be held in trust by the Paying Agent for the benefit of the Owners of the Bonds entitled to payment from such moneys.

Any moneys or investments remaining in the Debt Service Account after the retirement of the Bonds shall be transferred and paid into the Bond and Interest Fund.

Section 506. Application of Moneys in the Rebate Fund.

(a) There shall be deposited in the Rebate Fund such amounts as are required to be deposited therein pursuant to the Federal Tax Certificate. All money at any time deposited in the Rebate Fund shall be held in trust, to the extent required to satisfy the Rebate Amount (as defined in the Federal Tax Certificate), for payment to the United States of America, and neither the Issuer nor the Owner of any Bonds shall have any rights in or claim to such money. All amounts deposited into or on deposit in the Rebate Fund shall be governed by this Section and the Federal Tax Certificate.

(b) The Issuer shall periodically determine the arbitrage rebate, if any, under Code § 148(f) in accordance with the Federal Tax Certificate, and the Issuer shall make payments to the United States of America at the times and in the amounts determined under the Federal Tax Certificate. Any moneys remaining in the Rebate Fund after redemption and payment of all of the Bonds and payment and satisfaction of any Rebate Amount, or provision made therefor, shall be deposited into the Bond and Interest Fund.

(c) Notwithstanding any other provision of this Bond Resolution, including in particular ***Article VII*** hereof, the obligation to pay arbitrage rebate to the United States of America and to comply with all other requirements of this Section and the Federal Tax Certificate shall survive the defeasance or payment in full of the Bonds.

Section 507. Deposits and Investment of Moneys. Moneys in each of the Funds and Accounts shall be deposited in accordance with laws of the State, in a bank, savings and loan association or savings bank organized under the laws of the State, any other state or the United States: (a) which has a main or branch office located in the Issuer; or (b) if no such entity has a main or branch office located in the Issuer, with such an entity that has a main or branch office located in the county or counties in which the Issuer is located. All such depositaries shall be members of the Federal Deposit Insurance Corporation, or otherwise as permitted by State law. All such deposits shall be invested in Permitted Investments as set forth in this Article or shall be adequately secured as provided by the laws of the State. All moneys held in the Funds and Accounts shall be kept separate and apart from all other funds of the Issuer so that there shall be no commingling with any other funds of the Issuer.

Moneys held in any Fund or Account may be invested in accordance with this Bond Resolution and the Federal Tax Certificate in Permitted Investments; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund was created. All earnings on any investments held in any Fund or Account shall accrue to and become a part of such Fund or Account; provided that, during the period of construction of the Improvements, earnings on the investment of such funds may, at the discretion of the Issuer, be credited to the Debt Service Account.

Section 508. Application of Moneys in the Costs of Issuance Account. Moneys in the Costs of Issuance Account shall be used by the Issuer to pay the Costs of Issuance. Any funds remaining in the Costs of Issuance Account, after payment of all Costs of Issuance, but not later than the later of 30 days prior to the first Stated Maturity of principal or one year after the date of issuance of the Bonds, shall be transferred to the Improvement Fund until completion of the Improvements and thereafter to the Compliance Account or Debt Service Account.

Section 509. Application of Moneys in the Compliance Account. Moneys in the Compliance Account shall be used by the Issuer to pay fees and expenses relating to compliance with federal arbitrage law and state or federal securities laws. Any funds remaining in the Compliance Account on the sixth anniversary of the Issue Date shall be transferred to the Debt Service Account.

ARTICLE VI

DEFAULT AND REMEDIES

Section 601. Remedies. The provisions of the Bond Resolution, including the covenants and agreements herein contained, shall constitute a contract between the Issuer and the Owners of the Bonds.

If an Event of Default occurs and shall be continuing, the Owner or Owners of not less than 10% in principal amount of the Bonds at the time Outstanding shall have the right for the equal benefit and protection of all Owners of Bonds similarly situated:

(a) by mandamus or other suit, action or proceedings at law or in equity to enforce the rights of such Owner or Owners against the Issuer and its officers, agents and employees, and to require and compel duties and obligations required by the provisions of the Bond Resolution or by the Constitution and laws of the State;

(b) by suit, action or other proceedings in equity or at law to require the Issuer, its officers, agents and employees to account as if they were the trustees of an express trust; and

(c) by suit, action or other proceedings in equity or at law to enjoin any acts or things which may be unlawful or in violation of the rights of the Owners of the Bonds.

Section 602. Limitation on Rights of Owners. The covenants and agreements of the Issuer contained herein and in the Bonds shall be for the equal benefit, protection, and security of the Owners of any or all of the Bonds, all of which Bonds shall be of equal rank and without preference or priority of one Bond over any other Bond in the application of the funds herein pledged to the payment of the principal of and the interest on the Bonds, or otherwise, except as to rate of interest, date of maturity and right of prior redemption as provided in this Bond Resolution. No one or more Owners secured hereby shall have any right in any manner whatever by his or their action to affect, disturb or prejudice the security granted and provided for herein, or to enforce any right hereunder, except in the manner herein provided, and all proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all Outstanding Bonds.

Section 603. Remedies Cumulative. No remedy conferred herein upon the Owners is intended to be exclusive of any other remedy, but each such remedy shall be cumulative and in addition to every other remedy and may be exercised without exhausting and without regard to any other remedy conferred herein. No waiver of any default or breach of duty or contract by the Owner of any Bond shall extend to or affect any subsequent default or breach of duty or contract or shall impair any rights or remedies thereon. No delay or omission of any Owner to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein. Every substantive right and every remedy conferred upon the Owners of the Bonds by this Bond Resolution may be enforced and exercised from time to time and as often as may be deemed expedient. If action or proceedings taken by any Owner on account of any default or to enforce any right or exercise any remedy has been discontinued or abandoned for any reason, or shall have been determined adversely to such Owner, then, and in every such case, the Issuer and the Owners of the Bonds shall, subject to any determination in such action or proceeding or applicable law of the State, be restored to their former positions and rights hereunder, respectively, and all rights, remedies, powers and duties of the Owners shall continue as if no such suit, action or other proceedings had been brought or taken.

ARTICLE VII

DEFEASANCE

Section 701. Defeasance. When any or all of the Bonds, redemption premium, if any, or scheduled interest payments thereon have been paid and discharged, then the requirements contained in this Bond Resolution and the pledge of the Issuer's faith and credit hereunder and all other rights granted hereby

shall terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Bonds, redemption premium, if any, or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of this Bond Resolution if there has been deposited with the Paying Agent, or other commercial bank or trust company located in the State and having full trust powers, at or prior to the Stated Maturity or Redemption Date of said Bonds or the interest payments thereon, in trust for and irrevocably appropriated thereto, moneys and/or Defeasance Obligations which, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the principal of or Redemption Price of said Bonds and/or interest accrued to the Stated Maturity or Redemption Date, or if default in such payment has occurred on such date, then to the date of the tender of such payments. If the amount to be so deposited is based on the Redemption Price of any Bonds, no such satisfaction shall occur until (a) the Issuer has elected to redeem such Bonds, and (b) either notice of such redemption has been given, or the Issuer has given irrevocable instructions, or shall have provided for an escrow agent to give irrevocable instructions, to the Bond Registrar to give such notice of redemption in compliance with ***Article III*** hereof. Any money and Defeasance Obligations that at any time shall be deposited with the Paying Agent or other commercial bank or trust company by or on behalf of the Issuer, for the purpose of paying and discharging any of the Bonds, shall be and are hereby assigned, transferred and set over to the Paying Agent or other bank or trust company in trust for the respective Owners of the Bonds, and such moneys shall be and are hereby irrevocably appropriated to the payment and discharge thereof. All money and Defeasance Obligations deposited with the Paying Agent or such bank or trust company shall be deemed to be deposited in accordance with and subject to all of the provisions of this Bond Resolution.

ARTICLE VIII

TAX COVENANTS

Section 801. General Covenants. The Issuer covenants and agrees that it will comply with: (a) all applicable provisions of the Code necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Bonds; and (b) all provisions and requirements of the Federal Tax Certificate. The Mayor and Director of Finance are hereby authorized and directed to execute the Federal Tax Certificate in a form approved by Bond Counsel, for and on behalf of and as the act and deed of the Issuer. The Issuer will, in addition, adopt such other ordinances or resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the Issuer.

Section 802. Survival of Covenants. The covenants contained in this Article and in the Federal Tax Certificate shall remain in full force and effect notwithstanding the defeasance of the Bonds pursuant to ***Article VII*** hereof or any other provision of this Bond Resolution until such time as is set forth in the Federal Tax Certificate.

ARTICLE IX

CONTINUING DISCLOSURE REQUIREMENTS

Section 901. Disclosure Requirements. The Issuer hereby covenants with the Purchaser and the Beneficial Owners to provide and disseminate such information as is required by the SEC Rule and as further set forth in the Disclosure Undertaking, the provisions of which are incorporated herein by reference. Such covenant shall be for the benefit of and enforceable by the Purchaser and the Beneficial Owners.

Section 902. Failure to Comply with Continuing Disclosure Requirements. In the event the Issuer fails to comply in a timely manner with its covenants contained in the preceding section, the Purchaser and/or any Beneficial Owner may make demand for such compliance by written notice to the Issuer. In the event the Issuer does not remedy such noncompliance within 10 days of receipt of such written notice, the Purchaser or any Beneficial Owner may in its discretion, without notice or demand, proceed to enforce compliance by a suit or suits in equity for the specific performance of such covenant or agreement contained in the preceding section or for the enforcement of any other appropriate legal or equitable remedy, as the Purchaser and/or any Beneficial Owner shall deem effectual to protect and enforce any of the duties of the Issuer under such preceding section. Notwithstanding any other provision of this Bond Resolution, failure of the Issuer to comply with its covenants contained in the preceding section shall not be considered an Event of Default under this Bond Resolution.

ARTICLE X

MISCELLANEOUS PROVISIONS

Section 1001. Annual Audit. Annually, promptly after the end of the Fiscal Year, the Issuer will cause an audit to be made of the financial statements of the Issuer for the preceding Fiscal Year by an Independent Accountant. Within 30 days after the completion of each such audit, a copy thereof shall be filed in the office of the Director of Finance. Such audit shall at all times during the usual business hours be open to the examination and inspection by any taxpayer, any Owner of any of the Bonds, or by anyone acting for or on behalf of such taxpayer or Owner. Upon payment of the reasonable cost of preparing and mailing the same, a copy of any annual audit will, upon request, be sent to any Owner or prospective Owner. As soon as possible after the completion of the annual audit, the Governing Body shall review such audit, and if the audit discloses that proper provision has not been made for all of the requirements of this Bond Resolution, the Issuer shall promptly cure such deficiency.

Section 1002. Amendments. The rights and duties of the Issuer and the Owners, and the terms and provisions of the Bonds or of this Bond Resolution, may be amended or modified at any time in any respect by ordinance or resolution of the Issuer with the written consent of the Owners of not less than a majority in principal amount of the Bonds then Outstanding, such consent to be evidenced by an instrument or instruments executed by such Owners and duly acknowledged or proved in the manner of a deed to be recorded, and such instrument or instruments shall be filed with the Clerk, but no such modification or alteration shall:

(a) extend the maturity of any payment of principal or interest due upon any Bond;

(b) effect a reduction in the amount which the Issuer is required to pay as principal of or interest on any Bond;

(c) permit preference or priority of any Bond over any other Bond; or

(d) reduce the percentage in principal amount of Bonds required for the written consent to any modification or alteration of the provisions of this Bond Resolution.

Any provision of the Bonds or of this Bond Resolution may, however, be amended or modified by ordinance or resolution duly adopted by the Governing Body at any time in any legal respect with the written consent of the Owners of all of the Bonds at the time Outstanding.

Without notice to or the consent of any Owners, the Issuer may amend or supplement this Bond Resolution for the purpose of curing any formal defect, omission, inconsistency or ambiguity herein, to grant to or confer upon the Owners any additional rights, remedies, powers or authority that may lawfully be granted to or conferred upon the Owners, to more precisely identify the Improvements, to reallocate proceeds of the Bonds among Improvements, to provide for Substitute Improvements, to conform this Bond Resolution to the Code or future applicable federal law concerning tax-exempt obligations, or in connection with any other change therein which is not materially adverse to the interests of the Owners.

Every amendment or modification of the provisions of the Bonds or of this Bond Resolution, to which the written consent of the Owners is given, as above provided, shall be expressed in a resolution or ordinance adopted by the Governing Body amending or supplementing the provisions of this Bond Resolution and shall be deemed to be a part of this Bond Resolution. A certified copy of every such amendatory or supplemental ordinance or resolution, if any, and a certified copy of this Bond Resolution shall always be kept on file in the office of the Clerk, and shall be made available for inspection by the Owner of any Bond or a prospective purchaser or owner of any Bond authorized by this Bond Resolution, and upon payment of the reasonable cost of preparing the same, a certified copy of any such amendatory or supplemental ordinance or resolution or of this Bond Resolution will be sent by the Clerk to any such Owner or prospective Owner.

Any and all modifications made in the manner hereinabove provided shall not become effective until there has been filed with the Clerk a copy of the ordinance or resolution of the Issuer hereinabove provided for, duly certified, as well as proof of any required consent to such modification by the Owners of the Bonds then Outstanding. It shall not be necessary to note on any of the Outstanding Bonds any reference to such amendment or modification.

The Issuer shall furnish to the Paying Agent a copy of any amendment to the Bonds or this Bond Resolution which affects the duties or obligations of the Paying Agent under this Bond Resolution.

Section 1003. Notices, Consents and Other Instruments by Owners. Any notice, consent, request, direction, approval or other instrument to be signed and executed by the Owners may be in any number of concurrent writings of similar tenor and may be signed or executed by such Owners in person or by agent appointed in writing. Proof of the execution of any such instrument or of the writing appointing any such agent and of the ownership of Bonds, if made in the following manner, shall be sufficient for any of the purposes of this Bond Resolution, and shall be conclusive in favor of the Issuer and the Paying Agent with regard to any action taken, suffered or omitted under any such instrument, namely:

(a) The fact and date of the execution by any person of any such instrument may be proved by a certificate of any officer in any jurisdiction who by law has power to take acknowledgments within such jurisdiction that the person signing such instrument acknowledged before such officer the execution thereof, or by affidavit of any witness to such execution.

(b) The fact of ownership of Bonds, the amount or amounts, numbers and other identification of Bonds, and the date of holding the same shall be proved by the Bond Register.

In determining whether the Owners of the requisite principal amount of Bonds Outstanding have given any request, demand, authorization, direction, notice, consent or waiver under this Bond Resolution, Bonds owned by the Issuer shall be disregarded and deemed not to be Outstanding under this Bond Resolution, except that, in determining whether the Owners shall be protected in relying upon any such request, demand, authorization, direction, notice, consent or waiver, only Bonds which the Owners know to be so owned shall be so disregarded. Notwithstanding the foregoing, Bonds so owned which have been

pledged in good faith shall not be disregarded as aforesaid if the pledgee establishes to the satisfaction of the Owners the pledgee's right so to act with respect to such Bonds and that the pledgee is not the Issuer.

Section 1004. Notices. Any notice, request, complaint, demand or other communication required or desired to be given or filed under this Bond Resolution shall be in writing, given to the Notice Representative at the Notice Address and shall be deemed duly given or filed if the same shall be: (a) duly mailed by registered or certified mail, postage prepaid; or (b) communicated via fax, with electronic or telephonic confirmation of receipt. Copies of such notices shall also be given to the Paying Agent. The Issuer, the Paying Agent and the Purchaser may from time to time designate, by notice given hereunder to the others of such parties, such other address to which subsequent notices, certificates or other communications shall be sent.

All notices given by: (a) certified or registered mail as aforesaid shall be deemed duly given as of the date they are so mailed; (b) fax as aforesaid shall be deemed duly given as of the date of confirmation of receipt. If, because of the temporary or permanent suspension of regular mail service or for any other reason, it is impossible or impractical to mail any notice in the manner herein provided, then such other form of notice as shall be made with the approval of the Paying Agent shall constitute a sufficient notice.

Section 1005. Electronic Transactions. The transactions described in this Bond Resolution may be conducted, and documents related to the Bonds may be sent, received, executed, and stored, by electronic means or transmissions. Copies, telecopies, electronic files and other reproductions of original executed documents (or documents executed by electronic means or transmissions) shall be deemed to be authentic and valid counterparts of such documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

Section 1006. Further Authority. The officers and officials of the Issuer, including the Mayor, City Manager, Assistant City Manager, Director of Finance, and Clerk, are hereby authorized and directed to execute all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of this Bond Resolution and to make ministerial alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

Section 1007. Severability. If any section or other part of this Bond Resolution, whether large or small, is for any reason held invalid, the invalidity thereof shall not affect the validity of the other provisions of this Bond Resolution.

Section 1008. Governing Law. This Bond Resolution shall be governed exclusively by and construed in accordance with the applicable laws of the State.

Section 1009. Effective Date. This Bond Resolution shall take effect and be in full force from and after its adoption by the Governing Body.

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ADOPTED by the City Commission on May 6, 2026.

(SEAL)

_____
Mayor

ATTEST:

_____
Clerk

CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of the Bond Resolution of the Issuer adopted by the Governing Body on May 6, 2026, as the same appears of record in my office.

DATED: May 6, 2026.

_____
Clerk

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EXHIBIT A
(FORM OF BONDS)

REGISTERED NUMBER __ **REGISTERED $**

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York Corporation ("DTC"), to the Issuer or its agent for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

UNITED STATES OF AMERICA
STATE OF KANSAS
COUNTY OF LYON
CITY OF EMPORIA
GENERAL OBLIGATION BOND
SERIES 2026

Interest Rate:	**Maturity Date:**	**Dated Date: May 27, 2026**	**CUSIP:**

REGISTERED OWNER:

PRINCIPAL AMOUNT:

KNOW ALL PERSONS BY THESE PRESENTS: That the City of Emporia, in the County of Lyon, State of Kansas (the "Issuer"), for value received, hereby acknowledges itself to be indebted and promises to pay to the Registered Owner shown above, or registered assigns, but solely from the source and in the manner herein specified, the Principal Amount shown above on the Maturity Date shown above, unless called for redemption prior to the Maturity Date, and to pay interest thereon at the Interest Rate per annum shown above (computed on the basis of a 360-day year of twelve 30-day months), from the Dated Date shown above, or from the most recent date to which interest has been paid or duly provided for, payable semiannually on March 1 and September 1 of each year, commencing March 1, 2027 (the "Interest Payment Dates"), until the Principal Amount has been paid.

Method and Place of Payment. The principal or redemption price of this Bond shall be paid at maturity or upon earlier redemption to the person in whose name this Bond is registered at the maturity or redemption date thereof, upon presentation and surrender of this Bond at the principal office of the Treasurer of the State of Kansas, Topeka, Kansas (the "Paying Agent" and "Bond Registrar"). The interest payable on this Bond on any Interest Payment Date shall be paid to the person in whose name this Bond is registered on the registration books maintained by the Bond Registrar at the close of business on the Record Date(s) for such interest, which shall be the 15th day (whether or not a business day) of the calendar month next preceding the Interest Payment Date. Such interest shall be payable (a) by check or draft mailed by the Paying Agent to the address of such Registered Owner shown on the Bond Register or at such other

address as is furnished to the Paying Agent in writing by such Registered Owner; or (b) in the case of an interest payment to Cede & Co. or any Owner of $500,000 or more in aggregate principal amount of Bonds by electronic transfer to such Owner upon written notice given to the Bond Registrar by such Registered Owner, not less than 15 days prior to the Record Date for such interest, containing the electronic transfer instructions including the bank, ABA routing number and account number to which such Registered Owner wishes to have such transfer directed. The principal or redemption price of and interest on the Bonds shall be payable in any coin or currency that, on the respective dates of payment thereof, is legal tender for the payment of public and private debts. Interest not punctually paid will be paid in the manner established in the within defined Bond Resolution.

Definitions. Capitalized terms used herein and not otherwise defined herein shall have the meanings assigned to such terms in the hereinafter defined Bond Resolution.

Authorization of Bonds. This Bond is one of an authorized series of Bonds of the Issuer designated "General Obligation Bonds, Series 2026," aggregating the principal amount of $14,315,000* (the "Bonds") issued for the purposes set forth in the Ordinance of the Issuer authorizing the issuance of the Bonds and the Resolution of the Issuer prescribing the form and details of the Bonds (collectively the "Bond Resolution"). The Bonds are issued by the authority of and in full compliance with the provisions, restrictions and limitations of the Constitution and laws of the State of Kansas, including K.S.A. 13-1024a, as amended by Charter Ordinance No. 41 and K.S.A. 12-685 *et seq*., as amended, and all other provisions of the laws of the State of Kansas applicable thereto.

General Obligations. The Bonds constitute general obligations of the Issuer payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the Issuer. The full faith, credit and resources of the Issuer are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

Redemption Prior to Maturity. The Bonds are subject to redemption prior to maturity as set forth in the Bond Resolution.

Book-Entry System. The Bonds are being issued by means of a book-entry system with no physical distribution of bond certificates to be made except as provided in the Bond Resolution. One Bond certificate with respect to each date on which the Bonds are stated to mature or with respect to each form of Bonds, registered in the nominee name of the Securities Depository, is being issued and required to be deposited with the Securities Depository and immobilized in its custody. The book-entry system will evidence positions held in the Bonds by the Securities Depository's participants, beneficial ownership of the Bonds in authorized denominations being evidenced in the records of such participants. Transfers of ownership shall be effected on the records of the Securities Depository and its participants pursuant to rules and procedures established by the Securities Depository and its participants. The Issuer and the Bond Registrar will recognize the Securities Depository nominee, while the Registered Owner of this Bond, as the owner of this Bond for all purposes, including (i) payments of principal of, and redemption premium, if any, and interest on, this Bond, (ii) notices and (iii) voting. Transfer of principal, interest and any redemption premium payments to participants of the Securities Depository, and transfer of principal, interest and any redemption premium payments to beneficial owners of the Bonds by participants of the Securities Depository will be the responsibility of such participants and other nominees of such beneficial owners. The Issuer and the Bond Registrar will not be responsible or liable for such transfers of payments or for maintaining, supervising or reviewing the records maintained by the Securities Depository, the Securities Depository nominee, its participants or persons acting through such participants. While the Securities Depository nominee is the owner of this Bond, notwithstanding the provision hereinabove contained, payments of principal of, redemption premium, if any, and interest on this Bond shall be made

in accordance with existing arrangements among the Issuer, the Bond Registrar and the Securities Depository.

Transfer and Exchange. EXCEPT AS OTHERWISE PROVIDED IN THE BOND RESOLUTION, THIS GLOBAL BOND MAY BE TRANSFERRED, IN WHOLE BUT NOT IN PART, ONLY TO ANOTHER NOMINEE OF THE SECURITIES DEPOSITORY OR TO A SUCCESSOR SECURITIES DEPOSITORY OR TO A NOMINEE OF A SUCCESSOR SECURITIES DEPOSITORY. This Bond may be transferred or exchanged, as provided in the Bond Resolution, only on the Bond Register kept for that purpose at the principal office of the Bond Registrar, upon surrender of this Bond, together with a written instrument of transfer or authorization for exchange satisfactory to the Bond Registrar duly executed by the Registered Owner or the Registered Owner's duly authorized agent, and thereupon a new Bond or Bonds in any Authorized Denomination of the same maturity and in the same aggregate principal amount shall be issued to the transferee in exchange therefor as provided in the Bond Resolution and upon payment of the charges therein prescribed. The Issuer shall pay all costs incurred in connection with the issuance, payment and initial registration of the Bonds and the cost of a reasonable supply of bond blanks. The Issuer and the Paying Agent may deem and treat the person in whose name this Bond is registered on the Bond Register as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes. The Bonds are issued in fully registered form in Authorized Denominations.

Authentication. This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication and Registration hereon shall have been lawfully executed by the Bond Registrar.

IT IS HEREBY DECLARED AND CERTIFIED that all acts, conditions, and things required to be done and to exist precedent to and in the issuance of this Bond have been properly done and performed and do exist in due and regular form and manner as required by the Constitution and laws of the State of Kansas, and that the total indebtedness of the Issuer, including this series of bonds, does not exceed any constitutional or statutory limitation.

IN WITNESS WHEREOF, the Issuer has caused this Bond to be executed by the manual, electronic or facsimile signature of its Mayor and attested by the manual, electronic or facsimile signature of its Clerk, and its seal to be affixed hereto or imprinted hereon.

CITY OF EMPORIA, KANSAS

(Facsimile Seal)

By: (facsimile)
Mayor

ATTEST:

By: (facsimile)
Clerk

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This Bond is one of a series of General Obligation Bonds, Series 2026, of the City of Emporia, Kansas, described in the within-mentioned Bond Resolution.

Registration Date: May 27, 2026

Office of the State Treasurer,
Topeka, Kansas,
as Bond Registrar and Paying Agent

By _____

Registration Number: 0393-056-052726-_____

LEGAL OPINION

The following is a true and correct copy of the approving legal opinion of Gilmore & Bell, P.C., Bond Counsel, which was dated and issued as of the date of original issuance and delivery of such Bonds:

GILMORE & BELL, P.C.
Attorneys at Law
100 N. Main Suite 800
Wichita, Kansas 67202

(PRINTED LEGAL OPINION)

BOND ASSIGNMENT

FOR VALUE RECEIVED, the undersigned do(es) hereby sell, assign and transfer to

_____
(Name and Address)

_____
(Social Security or Taxpayer Identification No.)

the Bond to which this assignment is affixed in the outstanding principal amount of $_____, standing in the name of the undersigned on the books of the Bond Registrar. The undersigned do(es) hereby irrevocably constitute and appoint _____ as agent to transfer said Bond on the books of said Bond Registrar with full power of substitution in the premises.

Dated _____ _____

Name

_____

Social Security or
Taxpayer Identification No.

_____

Signature (Sign here exactly as name(s)
appear on the face of Certificate)

Signature guarantee:

By _____

CERTIFICATE OF CLERK

STATE OF KANSAS)
) SS.
COUNTY OF LYON)

The undersigned, Clerk of the City of Emporia, Kansas, does hereby certify that the within Bond has been duly registered in my office according to law as of May 27, 2026.

WITNESS my hand and official seal.

(Facsimile Seal) By: _____(facsimile)_____
Clerk

CERTIFICATE OF STATE TREASURER

OFFICE OF THE TREASURER, STATE OF KANSAS

STEVEN JOHNSON, Treasurer of the State of Kansas, does hereby certify that a transcript of the proceedings leading up to the issuance of this Bond has been filed in the office of the State Treasurer, and that this Bond was registered in such office according to law on May 27, 2026.

WITNESS my hand and official seal.

(Facsimile Seal) By: _____(facsimile)_____
Treasurer of the State of Kansas

TRANSCRIPT OF PROCEEDINGS

AUTHORIZING THE ISSUANCE

OF

$14,315,000*

CITY OF EMPORIA, KANSAS

GENERAL OBLIGATION BONDS
SERIES 2026

DATED MAY 27, 2026

Legal Opinion

Gilmore & Bell, P.C.
Wichita, Kansas

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

CLOSING LIST

The transcript of proceedings will be prepared in electronic format unless otherwise noted, for the above referenced issue (the "Bonds"), and distributed as follows:

1. City of Emporia, Kansas (the "Issuer") [*Original + electronic*]

2. Christina Montgomery, Esq., Emporia, Kansas ("Issuer's Counsel")

3. Attorney General of the State of Kansas [*Original*]

4. State Treasurer, Topeka, Kansas (the "Paying Agent")

5. [Purchaser], [Purchaser City, State] (the "Original Purchaser")

6. Raymond James & Associates, Inc., Leawood, Kansas (the "Municipal Advisor")

7. Gilmore & Bell, P.C., Wichita, Kansas ("Bond Counsel")

Document Number

PROCEEDINGS AUTHORIZING THE IMPROVEMENTS

1. **Flint Hills Crossing Infrastructure Improvements**
   - Project estimate
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3741
   - Resolution No. 3741 authorizing public improvements and main trafficway improvements

2. **Overlander Road – Main Trafficway Improvements**
   - Project Estimate
   - Excerpt of Minutes of the governing body meeting evidencing passage of Ordinance No. 22-36
   - Ordinance No. 22-36 designating certain streets in the City as main trafficways
   - Affidavit of Publication of Ordinance No. 22-36
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3771
   - Resolution No. 3771 authorizing main trafficway improvements

3. **Aerial Fire Truck Acquisition Project**
   - Project estimate
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3785
   - Resolution No. 3785 authorizing public improvements

4. **Fire Station #2 Project**
   - Project estimate
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3785
   - Resolution No. 3785 authorizing public improvements

5. **Street Sweeper Acquisition Project**
   - Project estimate
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3788
   - Resolution No. 3788 authorizing public improvements

6. **Charter Ordinance No. 41 Proceedings**
   - Excerpt of Minutes of the governing body meeting evidencing passage of Charter Ordinance No. 41
   - Charter Ordinance No. 41 amending and supplementing K.S.A. 13-1024a
   - Affidavit of Publication of Charter Ordinance No. 41
   - Certificate of No Protest

7. **Storm Sewer Improvements**
   - Project estimate
   - Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3791
   - Resolution No. 3791 authorizing public improvements

PROCEEDINGS AUTHORIZING THE SALE
AND ISSUANCE OF THE BONDS

8. Excerpt of Minutes of the governing body meeting evidencing adoption of Resolution No. 3789

9. Resolution No. 3789 authorizing the offering for sale of the Bonds

10. Notice of Bond Sale

11. Preliminary Official Statement and Certificate Deeming Preliminary Official Statement Final

12. Affidavit of publication of the Summary Notice of Bond Sale in the ***Emporia Gazette***

13. Affidavit of publication of the Summary Notice of Bond Sale in the ***Kansas Register***

14. Official Statement

15. Continuing Disclosure Undertaking

16. Excerpt of Minutes of the governing body meeting evidencing opening of the bids, acceptance of the best bid of the Original Purchaser, passage of Ordinance No. [____] and adoption of Resolution No. [_____]

17. Ordinance No. [____] authorizing the issuance of the Bonds

18. Summary of Ordinance No. [____] and Affidavit of publication thereof

19. Resolution No. [_____] prescribing the form and details of the Bonds

CLOSING DOCUMENTS

20. Transcript Certificate
Exhibit A – Statement of Costs
Exhibit B – Schedule of Outstanding General Obligation Indebtedness

21. Uniform Facsimile of Signature Certificates

22. Authorization of State Treasurer to use facsimile signature and seal

23. Specimen Bond and Printer's Certificate

24. Agreement Between Issuer and Agent

25. DTC Blanket Letter of Representations

26. Rating Letter – S&P

27. Closing Certificate

28. Federal Tax Certificate
Exhibit A – Internal Revenue Service Form 8038-G and evidence of filing
Exhibit B – Receipt for Purchase Price
Exhibit C – Receipt and Representation
[***Exhibit C-1*** – Certificate of Municipal Advisor]
Exhibit D – Description of Property Comprising the Financed Improvements[and List of Reimbursement Expenditures]
Exhibit E – Sample Annual Compliance Checklist
Schedule 1 – Debt Service Schedule & Proof of Yield

LEGAL OPINIONS

29. Approving legal opinion of Gilmore & Bell, P.C.

30. Approval letter of Attorney General

MISCELLANEOUS DOCUMENTS

31. Closing Letter

* * * * *

Gilmore & Bell, P.C.
05/06/2026

TRANSCRIPT CERTIFICATE

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

The undersigned Mayor and Clerk of the City of Emporia, Kansas (the "Issuer"), do hereby make this certificate for inclusion in the transcript of and as a part of the proceedings authorizing and providing for the issuance of the above described bonds (the "Bonds"); and do hereby certify as of May 6, 2026, as follows:

1. Meaning of Words and Terms. Capitalized words and terms used herein, unless otherwise defined herein or the context requires otherwise, shall have the same meanings ascribed to such words and terms in the hereinafter defined Bond Resolution authorizing the Bonds.

2. Organization. The Issuer is a legally constituted city of the first class organized and existing under the laws of the State of Kansas.

3. Transcript of Proceedings. The transcript of proceedings (the "Transcript") relating to the authorization and issuance of the Bonds is to the best of our knowledge, information and belief full and complete; none of such proceedings have been modified, amended or repealed, except as might be shown in the Transcript, and the facts stated in the Transcript still exist. In each and every instance where copies appear in the Transcript, such copies are true and correct duplicates of the original instruments now on file with the Clerk.

4. Newspaper. The ***Emporia Gazette*** was the official newspaper of the Issuer at all times during these proceedings.

5. Meetings. All of the meetings of the governing body of the Issuer at which action was taken as shown in the Transcript were either regular meetings or duly adjourned regular meetings or special meetings duly called and held in accordance with law and the ordinances and rules of the Issuer.

6. Incumbency of Officers. The following named persons were and are the duly qualified and acting officers of the Issuer at and during all the times when action was taken as indicated in the Transcript as follows:

Name	Title	Term of Office
Becky Smith	Mayor	01/2026 to 01/2027
	Commissioner	01/2018 to 01/2028
Tammi Ogle	Vice Mayor	01/2026 to 01/2027
	Commissioner	01/2026 to [____]
Erren Harter	Commissioner	04/2022 to 01/2028
Monica Duncan	Commissioner	01/2026 to [____]
Kurt Steinkuhler	Commissioner	01/2026 to [____]
Kerry Sull	Clerk	01/2012 to DATE

7. Execution of Bonds. The Bonds have been executed with facsimile signatures; and the facsimile signatures appearing on the face of the Bonds are facsimiles of the true and genuine signatures of the Mayor and Clerk of the Issuer; which facsimiles are ratified as a proper execution of said Bonds. Each signature has either been duly filed in the office of the Secretary of State of Kansas pursuant to K.S.A. 75-4001 *et seq.* or executed in accordance with K.S.A. 16-1601 *et seq*. A facsimile of the seal of the Issuer is affixed to or imprinted on each of the Bonds and on the reverse side of each of the Bonds at the place where the Clerk has executed by facsimile signature the Certificate of Registration; and each Bond bears a Certificate of Registration evidencing the fact that it has been registered in the office of the Clerk. A true impression of the seal is set forth adjacent to the signature of the Clerk below. The specimen bond included in the Transcript is in the form adopted by the governing body of the Issuer for the Bonds.

8. Authorization and Purpose of the Bonds. The Bonds are being issued pursuant to and in full compliance with the Constitution and statutes of the State, including particularly K.S.A. 13-1024a, as amended by Charter Ordinance No. 41 and K.S.A. 12-685 *et seq*., all as amended, Ordinance No. [____] and Resolution No. [_____] of the Issuer duly adopted by the Governing Body of the Issuer on May 6, 2026 (collectively the "Bond Resolution") for the purpose of paying costs of issuance and paying a portion of the costs of certain certain internal improvements (the "Improvements").

The total principal amount of the Bonds does not exceed the cost of the Improvements for which the Bonds are issued. A Statement of Cost is attached hereto as ***Exhibit A*** and made a part hereof by reference as though fully set out herein.

The interest rates on the Bonds on the date of the sale of the Bonds were within the maximum legal limit for interest rates under K.S.A. 10-1009, as amended.

9. Bonded Indebtedness. The currently outstanding applicable indebtedness of the Issuer, including the Bonds, does not exceed any applicable constitutional or statutory limitations. A Schedule of Bonded Indebtedness, which sets forth all currently outstanding general obligation indebtedness of the Issuer, is attached hereto as ***Exhibit B*** and made a part hereof by reference as though fully set out herein.

10. Valuation. The total assessed valuation of the taxable tangible property within the Issuer for the year 2025 is as follows:

Equalized Assessed Valuation of	
Taxable Tangible Property	$251,041,317
Tangible Valuation of Motor Vehicles	22,171,319
Equalized Assessed Tangible Valuation	
for Computation of Bonded Debt Limitations	$273,212,636

11. Non-litigation. There is no controversy, suit or other proceedings of any kind pending or threatened wherein or whereby any question is raised or may be raised, questioning, disputing or affecting in any way: (a) the legal organization of the Issuer or its boundaries; (b) the right or title of any of its officers to their respective offices; (c) the legality of any official act shown to have been done in the Transcript; (d) the constitutionality or validity of the indebtedness represented by the Bonds shown to be authorized in the Transcript; (e) the validity of the Bonds, or any of the proceedings had in relation to the authorization, issuance or sale thereof; or (f) the levy and collection of a tax to pay the principal of and interest on the Bonds.

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

WITNESS our true and genuine manual signatures and the seal of the Issuer.

_____
Mayor

(SEAL)

_____
Clerk

EXHIBIT A

STATEMENT OF COST

Re: General Obligation Bonds, Series 2026, Dated May 27, 2026, of the City of Emporia, Kansas

Sources of Funds:	
Principal Amount of the Bonds	$14,315,000*.00
[Original Issue Premium]	
[Original Issue Discount]	-
Total	***$***
Uses of Funds:	
Deposit to Improvement Fund	$
Deposit to Costs of Issuance Account	
Underwriter's Discount	
Total	***$***

EXHIBIT B

CITY OF EMPORIA, KANSAS

SCHEDULE OF OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS
(as of May 27, 2026)

GENERAL OBLIGATION BONDS

Description of Indebtedness	Dated Date	Final Maturity	Original Principal Amount	Amount Outstanding
G.O. Ref. and Impr. Bonds, Series 2015	7/30/2015	9/1/2030	$ 8,105,000	$ 1,475,000
G.O. Ref. and Impr. Bonds, Series 2016	11/22/2016	9/1/2029	4,840,000	320,000
G.O. Bonds, Series 2018	6/26/2018	9/1/2033	7,190,000	3,450,000
G.O. Ref. and Impr. Bonds, Series 2020	10/20/2020	9/1/2035	6,940,000	2,970,000
G.O. Bonds, Series 2022	10/11/2022	9/1/2037	6,905,000	4,965,000
G.O. Bonds, Series 2023	11/29/2023	9/1/2043	9,505,000	8,695,000
G.O. Bonds, Series 2026	5/27/2026	9/1/2046	13,315,000	14,315,000
	Total			***$36,190,000***

Certificate of Manual Signature

I, Becky _____ Smith,
(First Name) (Middle Name) (Last Name)

acting as the Mayor
(Position Held)

for the City of Emporia, Kansas
(Name of the Office/Department/Board/etc.)

District Court Clerks: do hereby certify that the following is my signature to be used as a facsimile signature to be applied to records and judicial proceedings in accordance with K.S.A. 20-365.

All other positions: do hereby certify that the following is my signature that is to be used as a facsimile signature in lieu of my manual signature and that both signatures will have the same effect when executing either a public security or any instrument of payment in accordance with K.S.A, 75-4001, et seq.

The Certificate of Manual Signature is prepared and certified in accordance with K.S.A. 75-4001 through 75-4007.

Manual signature: _____

State of Kansas

County of _____

Signed and sworn to before me on _____ by _____
(Date of Notarization) (Printed Name of Above Signer)

Notary signature _____

Notary expiration date _____

Instruction
There is no fee for this form.

Mail completed form to:

Kansas Secretary of State
Docking State Office Building
915 SW Harrison Street
Topeka, KS 66612

Request a Certificate
Provide an email address to request a free certificate. Certificates are only available by email.

Email: jmiddleton@gilmorebell.com

Rev. 11/1/25 tc

Gilmore & Bell, P.C.
05/06/2026

AGREEMENT BETWEEN ISSUER AND AGENT

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

THIS AGREEMENT, dated as of May 27, 2026, between the City of Emporia, Kansas, a municipality (the "Issuer"), and the State Treasurer of Kansas, as Agent (the "Agent").

WHEREAS, for its lawful purposes, the Issuer has duly authorized the issue of the above-captioned bonds (the "Securities"), and the Issuer wishes the Agent to act as its Paying Agent, Bond Registrar, and Transfer Agent for the Securities:

Now, therefore, it is hereby agreed as follows:

I. APPOINTMENT

Issuer hereby appoints or has heretofore appointed the State Treasurer of Kansas to act as Paying Agent, Bond Registrar and Transfer Agent for the Securities. The State Treasurer of Kansas hereby accepts its appointment as the Paying Agent, Bond Registrar and Transfer Agent.

II. BASIC DUTIES

A. Issuer or its duly authorized representative agrees to furnish Agent the name(s) and address(es) of the initial registered owner(s) of the Securities together with such registered owners' tax identification (social security) number(s), the maturity date(s), denomination(s) and interest rate(s) for each Security.

B. Agent shall manually authenticate the originally issued Securities upon the written order of one or more authorized officers of Issuer. Thereafter, Agent shall manually authenticate all Securities resulting from transfer or exchange of Securities.

C. Agent shall maintain an office in the City of Topeka, Kansas, where Securities may be presented for registration, transfer and exchange; and shall also maintain an office in the City of Topeka, Kansas, where Securities may be presented for payment. Agent shall keep a register of the Securities and their transfer and exchange.

D. Agent may rely upon any document believed by it to be genuine and to have been signed or presented by the proper person. Agent need not investigate any fact or matter stated in the document. Agent undertakes to perform such duties and only such duties set forth in K.S.A. 10-620 *et seq*., except as specifically provided in this Agreement.

E. Agent shall notify the owners of the Securities upon default in payment of principal or interest on the Securities and the Agent shall have no duties or responsibilities thereafter.

III. COMPENSATION

Issuer covenants and agrees to pay to Agent, as reasonable compensation for the services provided as Agent, an initial setup fee of $300, a registration fee of $30, plus a fee of $5,000, which is based on "Book-entry Only" Securities.

This amount will be due at the time of registration unless such fee is to be paid from the proceeds of the bond issue in which case Issuer agrees to pay such fee within two (2) business days of the closing of the bond issue. In addition to the aforementioned fee, Issuer covenants and agrees to pay to Agent the fee as stated and required by K.S.A. 10-505 for performing the duties of paying the principal of the Securities.

IV. STANDARD OF PERFORMANCE

Issuer shall provide, or shall cause to be provided to Agent, a designation of whether its Securities are to be issued in certificated or uncertificated form, or both.

A. *STATEMENTS OF OWNERSHIP*

Agent agrees to provide Statements of Ownership to the owner of uncertificated Securities. Such Statements shall be in accordance with the standards set forth by the Attorney General. All Statements shall be issued in the denominations of $1,000 or $5,000 or integral multiples thereof except for one additional Security in another denomination, which additional Security shall mature in the initial maturity year of the series of the Securities. Interest is computed on the basis of $1,000 or $5,000 units and in all transactions involving the payment of interest, fractions of a cent equaling or exceeding five mills shall be regarded as one cent; fractions of a cent less than five mills shall be disregarded. Agent shall at all times maintain an adequate supply of Statements of Ownership for any anticipated transfers or exchanges of the Statements.

B. *CERTIFICATED SECURITIES*

All certificated Securities issued by Issuer under this Agreement shall be in accordance with the standards set forth by the Attorney General and unless otherwise authorized by Agent, the principal thereof shall be payable only upon surrender of the Security to Agent. All certificates shall be issued in the denomination of $1,000 or $5,000 or integral multiples thereof except one authorized Security in another denomination which additional Security shall mature in the initial maturity year of the series of Securities. Interest is computed on the basis of $1,000 or $5,000 units and in all transactions involving the payment of interest, fractions of a cent equaling or exceeding five mills shall be regarded as one cent; fractions of a cent less than five mills shall be disregarded. Issuer shall at Issuer's cost provide Agent with an adequate supply of certificates for any anticipated transfers or exchanges of the certificates. Issuer shall be responsible for the payment of the printing or other expenses for such certificates. Issuer shall be responsible for obtaining appropriate "CUSIP" number(s) and shall notify Agent of each number(s) prior to the issuance of the applicable Securities.

C. *INTEREST CALCULATIONS*

Agent shall calculate interest on the basis of $1,000 and $5,000 units, or in the case of one odd denomination, calculate the unit separately. Each intermediate unit calculation is first determined, then rounded to the sixth decimal position; i.e. whenever the seventh decimal

place is equal to or greater than five the sixth decimal place is increased by one. The final per unit calculation is subsequently rounded to two decimal positions. (See Attachment "A" for sample calculation.)

D. ***SURRENDER***

Securities surrendered for payment, cancellation or partial redemption shall be cancelled by Agent and returned to Issuer in accordance with K.S.A. 10-111.

E. ***TRANSFERS AND EXCHANGES***

1. When Securities are presented to Agent for transfer or exchange, Agent shall so transfer or exchange such Securities if the requirements of Section 8-401(1) of the Uniform Commercial Code are met.

2. In accordance with the authorizing Resolution or Ordinance of the Issuer (the "Bond Resolution"), payments of interest shall be made to the owner of record of each Security as of the close of business on the fifteenth day of the month preceding each interest payment date. The Agent shall make such payments to the record owner of each Security as set forth on the registration books maintained by Agent as of such date.

3. Agent shall not be required to transfer or exchange any Security during a period beginning on the day following the fifteenth day of the month preceding any interest payment date for such Securities and ending at the close of business on the interest payment date, or to transfer or exchange any Security selected or called for redemption in whole or in part subsequent to the date notice of such redemption is given in accordance with the Bond Resolution authorizing the Securities.

F. ***REGISTRATION DATES AND FUNDS FOR PAYMENTS***

Date of Registration shall be affixed on the initial Securities. Subsequent transfers or exchanges shall bear a Date of Registration as of the date that all the required documentation is received at the Agent's official place of business. Issuer will provide funds to make any interest or principal payments in accordance with K.S.A. 10-130 and amendments thereto. Agent is hereby authorized to effect any semiannual payment of interest or any principal by charging the Issuer's Fiscal Agency account with Agent.

G. ***REPLACEMENT OF SECURITIES***

If the owner of a Security claims that a Security has been lost, destroyed or wrongfully taken, Issuer shall issue and Agent shall authenticate a replacement Security if the requirements of Section 8-405 of the Uniform Commercial Code are met. Only Agent shall perform this function. An indemnity bond and affidavit of loss shall be provided to Agent and Issuer at the expense of the owner of the Security. Such indemnity bond and affidavit of loss must be sufficient in the judgment of Issuer and Agent to protect Issuer and Agent from any loss which any of them may suffer if the Security is replaced. Issuer may charge the Security owner for its expenses in the replacement of a Security.

H. ***REDEMPTIONS***

Optional Redemption. If any Securities are to be redeemed pursuant to an optional redemption in accordance with their terms, Issuer agrees to give Agent at least fifteen (15) days written notice thereof prior to the notice to be given the Security owners. If there is no provision for notice to the Security owners, Issuer agrees to give at least thirty (30) days written notice to Agent.

[***Mandatory Redemption***. If any Securities are subject to mandatory redemption in accordance with their terms of the Bond Resolution, no additional notice is required to be given to the Agent to exercise the mandatory redemption. The Agent will provide notice of such redemption utilizing substantially the form of Notice of Mandatory Redemption attached hereto as ***Appendix I***.]

Notice of Redemption. Agent shall then notify, by ordinary mail, the owner of such Securities to be so redeemed. Agent shall select the Securities to be so redeemed. Agent shall not be required to exchange or register a transfer of any Security for a period of fifteen (15) days preceding the date notice is to be provided to the Security owners for the purpose of selecting Securities on a partial redemption. Further, in the event notice is given to Agent for a complete redemption of the Issue according to the terms of the Bond Resolution, Agent shall not be required to transfer or exchange any Security beginning on the day following the 15th day preceding the date set for redemption.

I. ***MISCELLANEOUS***

Agent hereby acknowledges receipt of numbered Securities of Issuer (in a number equal to one Security for each maturity) for registration and exchange, and shall safeguard any "blank" Securities held for purpose of exchange or transfer.

J. ***REPORTS***

Agent shall provide Issuer an annual report of the activity with respect to the issuance of Securities upon written request of Issuer.

K. ***CONSTRUCTION***

This Agreement shall be construed in accordance with the laws of the State of Kansas and also the Bond Resolution authorizing the issuance of the Securities.

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CITY OF EMPORIA, KANSAS

By _____
Mayor

(SEAL)

ATTEST:

By _____
Clerk

OFFICE OF THE TREASURER
OF THE STATE OF KANSAS

(SEAL)

By _____
Chief Financial Officer

ATTACHMENT "A"

SAMPLE

	$5,000.00000	Bond Unit
x	.06875	Interest Rate
=	343.750000	Rounded to six decimal places
/	360	Days per year
=	.954861	Rounded to six decimal places
x	180	Day in interest period
=	171.874980	(Rounded to second decimal = $171.87)

Unit interest is then multiplied by the number of units in the maturity.

[*APPENDIX I*

NOTICE OF CALL FOR MANDATORY REDEMPTION
TO THE OWNERS OF
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026, DATED MAY 27, 2026

Notice is hereby given that pursuant to the provisions of ***Article III*** of Resolution No. [_____] (the "Bond Resolution") of the City of Emporia, Kansas (the "Issuer") that a portion of the above-mentioned bonds (the "Bonds") scheduled to mature in [2046][_____][_____] (the "Called Bonds"), have been called for mandatory redemption and payment on September 1, [_____] (the "Redemption Date"), at the principal office of the Treasurer of the State of Kansas (the "Bond Registrar and Paying Agent").

[Nos.]	**Maturity Date (September 1)**	**Principal Amount**	**Interest Rate**	**CUSIP Number**

On the Redemption Date there shall become due and payable, upon the presentation and surrender of each such Called Bond, the redemption price thereof equal to 100% of the principal amount thereof together with interest accrued to the Redemption Date. Bonds issued in denominations of greater than $5,000 may be subject to partial redemption. In such event, a new certificate or certificates will be issued to the Owner in the principal amount to remain Outstanding. Interest shall cease to accrue on the Called Bonds so called for redemption from and after the Redemption Date provided such funds for redemption are on deposit with the Paying Agent.

CITY OF EMPORIA, KANSAS

By _____
Treasurer of the State of Kansas,
Topeka, Kansas]

Gilmore & Bell, P.C.
05/06/2026

UNDERWRITING SAFEKEEPING AGREEMENT
BY AND BETWEEN
DEPOSITORY TRUST COMPANY
AND
THE CITY OF EMPORIA, KANSAS
AND
THE OFFICE OF THE KANSAS STATE TREASURER

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

In order to induce the Depository Trust Company (the "DTC") to accept delivery of the above captioned bonds (the "Bonds") for safekeeping prior to the delivery of the Bonds on May 27, 2026 (the "Closing Date"), the City of Emporia, Kansas (the "Issuer"), and the Treasurer of the State of Kansas (the "Agent") hereby agree to place the entire principal amount of the Bonds, in the custody, control and possession of DTC at least one day prior to the Closing Date. The Issuer further agrees that by copy of this letter appropriately executed, it will notify DTC to follow the instructions of [Purchaser], [Purchaser City, State], as the Underwriter (the "Underwriter") in distributing the Bonds.

By executing this agreement in the appropriate place DTC acknowledges upon receipt from the Agent of possession, custody and control of the Bonds, and agrees to safekeep and hold in escrow the Bonds until it shall have received notification from one of the following authorized representatives of the Issuer to release or return the Bonds: Kerry Sull, Clerk, or Gilmore & Bell, P.C., Bond Counsel. Notification may be made by telephone or by receipt of an executed notice, delivered or telecopied to DTC; provided, however, that if the notification is made by telephone, written notice must be sent within 24 hours of the original notification. In the event the Issuer executes the release of the Bonds, DTC will distribute the Bonds pursuant to written instructions provided by the Underwriter; however, in the event a demand for the return of the Bonds is received, DTC shall return the Bonds as soon as practicable, but in any event, no later than the following business day.

DTC agrees to hold the Issuer and the Agent, as their interests may appear, and any of their officers or employees, harmless from any liability, loss, damage or reasonable expense in connection with the loss, theft, destruction or other disappearance of the Bonds while they are in the possession, custody or control of DTC, prior to concluding the Closing with respect to the Bonds and prior to distributing the Bonds in accordance with the instructions furnished by the Underwriter.

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CITY OF EMPORIA, KANSAS

Dated: May 6, 2026

By: _____
Clerk

OFFICE OF THE TREASURER OF THE STATE OF KANSAS, As Agent

Dated: _____

By: _____
Title: Chief Financial Officer

DEPOSITORY TRUST COMPANY

Dated: _____

By: _____
Title: _____

Gilmore & Bell, P.C.
05/06/2026

CLOSING CERTIFICATE

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

The undersigned Mayor and Clerk of the City of Emporia, Kansas (the "Issuer"), make this Certificate for inclusion in the transcript of and as a part of the proceedings authorizing and providing for the issuance of the above described bonds (the "Bonds"); and certify as of May 27, 2026 (the "Issue Date"), as follows:

1. Meaning of Words and Terms. Capitalized words and terms used in this Certificate, unless otherwise defined in this Certificate or the context requires otherwise, have the same meanings ascribed to such words and terms in the Bond Resolution (defined below) authorizing the Bonds.

2. Transcript of Proceedings. The transcript of proceedings relating to the authorization and issuance of the Bonds (the "Transcript"), furnished to the Purchaser of the Bonds, is to the best of our knowledge, information and belief full and complete; none of such proceedings have been modified, amended or repealed, except as might be shown in the Transcript; and the facts stated in the Transcript still exist. In each instance where copies appear in the Transcript, such copies are true and correct duplicates of the original instruments now on file with the Clerk. All certifications made by the Issuer in the Transcript Certificate dated May 6, 2026 are true and correct as of this date and are incorporated in this Certificate by reference.

3. Authorization and Purpose of the Bonds. The Issuer is issuing and delivering the Bonds simultaneously with the delivery of this Certificate, pursuant to and in full compliance with the Constitution and statutes of the State, including particularly K.S.A. 13-1024a, as amended by Charter Ordinance No. 41 and K.S.A. 12-685 *et seq*., as amended, Ordinance No. [____] and Resolution No. [_____] of the Issuer duly adopted by the Governing Body of the Issuer on May 6, 2026 (collectively the "Bond Resolution") for the purpose of paying costs of issuance and paying a portion of the costs of certain certain internal improvements (the "Improvements").

4. Security for the Bonds. The Bonds are general obligations of the Issuer payable from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the Issuer. The full faith, credit and resources of the Issuer are pledged under the Bond Resolution to the payment of the principal of and interest on the Bonds. In the Bond Resolution, the governing body of the Issuer has covenanted to annually make provision for the payment of principal of, premium, if any, and interest on the Bonds as the same become due by, to the extent necessary, by levying and collecting the necessary taxes upon all of the taxable tangible property within the Issuer in the manner provided by law.

5. Sale of Bonds. The Bonds have been sold at rates not in excess of the limitations set forth in K.S.A. 10-1009. The Notice of Bond Sale dated March 4, 2026 and included in the Transcript constitutes a full true and correct copy thereof. A copy of such Notice of Bond Sale and Preliminary Official Statement was sent to prospective purchasers of the Bonds, and to all other persons and firms requesting copies of such Notice of Bond Sale and Preliminary Official Statement.

6. Official Statement. The Official Statement contained in the Transcript constitutes a full, true and correct copy of the Official Statement relating to the Bonds. To the best of our knowledge, the Official Statement, other than the sections entitled "The Depository Trust Company," "Ratings," "Legal Matters," "Tax Matters," and ***Appendices B*** and ***C***, about which the Issuer expresses no opinion, is true in all material respects, and does not contain any untrue statement of a material fact or does not omit to state a material fact, necessary in order to make the statements made therein, in light of the circumstances under which they were made, not misleading. As of this date there has been no material adverse change in the financial condition or the financial affairs of the Issuer since the date of the Official Statement. No other event has occurred which is necessary to be disclosed in the Official Statement in order to make the statements therein not misleading in any material respect as of the date of this Certificate. The Issuer has previously caused to be delivered to the Purchaser copies of the Official Statement.

7. Continuing Disclosure Undertaking. The Issuer has heretofore executed a Continuing Disclosure Undertaking (the "Disclosure Undertaking"), wherein the Issuer has covenanted to disseminate such information as is required in accordance with the provisions of the SEC Rule and the Disclosure Undertaking. In the Bond Resolution, the Issuer has covenanted to apply the provisions of the Disclosure Undertaking to the Bonds. A copy of the Disclosure Undertaking is contained in the Transcript.

8. Non-Litigation. There is no controversy, action, suit, proceeding, or to the best of our knowledge, any inquiry or investigation at law or in equity or before or by any public board or body pending or, to the best or our knowledge, threatened against or affecting the Issuer, its officers or its property, or, to the best of our knowledge, any basis therefor questioning, disputing or affecting in any way: (a) the legal organization of the Issuer or its boundaries; (b) the right or title of any of its officers to their respective offices; (c) the legality of any official act shown to have been done in the Transcript; (d) the constitutionality or validity of the indebtedness represented by the Bonds shown to be authorized in the Transcript; (e) the validity of the Bonds, or any of the proceedings had in relation to the authorization, issuance or sale thereof; (f) the levy and collection of an ad valorem property tax to pay the principal of and interest on the Bonds; or (g) the federal or state tax-exempt status of the interest on the Bonds; wherein any unfavorable decision, ruling or finding would adversely affect the Issuer, the transactions contemplated by the Bond Resolution or the Official Statement, or the validity or enforceability of the Bonds, which are not disclosed in the final Official Statement.

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WITNESS our signatures and the seal of the Issuer.

_____
Mayor

(SEAL)

_____
Clerk

Gilmore & Bell, P.C.
05/06/2026

[FORM OF BOND COUNSEL OPINION]

GILMORE & BELL, P.C.
Attorneys at Law
100 N. Main Suite 800
Wichita, Kansas 67202

[May 27, 2026]

Governing Body
City of Emporia, Kansas

[Purchaser]
[Purchaser City, State]

Re: $14,315,000* General Obligation Bonds, Series 2026, of the City of Emporia, Kansas, Dated May 27, 2026

We have served as Bond Counsel to the City of Emporia, Kansas (the "Issuer"), in connection with the issuance by the Issuer of the above-captioned bonds (the "Bonds"). In this capacity, we have examined the law and such certified proceedings, certifications and other documents as we have deemed necessary to give the opinions below. Capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the resolution adopted by the governing body of the Issuer prescribing the details of the Bonds.

Regarding questions of fact material to the opinions below, we have relied on the representations of the Issuer, on the certified proceedings and other certifications of representatives of the Issuer and the certifications of others furnished to us without undertaking to verify them by independent investigation.

Based upon the foregoing, we are of the opinion that:

1. The Bonds have been duly authorized and executed by the Issuer and are valid and binding general obligations of the Issuer.

2. The Bonds are payable as to both principal and interest from ad valorem taxes, which may be levied without limitation as to rate or amount upon all the taxable tangible property within the territorial limits of the Issuer. The Issuer is required by law to include in its annual tax levy the principal and interest coming due on the Bonds to the extent that necessary funds are not provided from other sources.

3. The interest on the Bonds [(including any original issue discount properly allocable to an owner of a Bond)] is: (a) excludable from gross income for federal income tax purposes; and (b) not an item of tax preference for purposes of computing the federal alternative minimum tax. The opinions set forth in this paragraph are subject to the condition that the Issuer complies with all requirements of the Internal Revenue Code of 1986, as amended (the "Code") that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes. The Issuer has covenanted to comply with all of these requirements. Failure to comply with certain of these requirements may cause the interest on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The Bonds have **not** been designated as "qualified tax-exempt obligations" for purposes of Code § 265(b)(3). We express no opinion regarding other federal tax consequences arising with respect to the Bonds.

4. The interest on the Bonds is exempt from income taxation by the State of Kansas.

The rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting the rights and remedies of creditors, and by equitable principles, whether considered at law or in equity.

We express no opinion regarding the accuracy, adequacy or completeness of the Official Statement or other offering material relating to the Bonds, or the tax consequences arising with respect to the Bonds other than as expressly set forth in this opinion letter.

The opinions given in this opinion letter are given as of the date set forth above, and we assume no obligation to revise or supplement them to reflect any facts or circumstances that may later come to our attention, or any changes in law that may later occur.

GILMORE & BELL, P.C.

DLE:jkm

CONTINUING DISCLOSURE UNDERTAKING

DATED AS OF MAY 27, 2026

BY

CITY OF EMPORIA, KANSAS

$14,315,000*
CITY OF EMPORIA, KANSAS
GENERAL OBLIGATION BONDS
SERIES 2026
DATED MAY 27, 2026

CONTINUING DISCLOSURE UNDERTAKING

This **CONTINUING DISCLOSURE UNDERTAKING** dated as of May 27, 2026 (the "Continuing Disclosure Undertaking"), is executed and delivered by **THE CITY OF EMPORIA, KANSAS** (the "Issuer").

RECITALS

1. This Continuing Disclosure Undertaking is executed and delivered by the Issuer in connection with the issuance by the Issuer of its General Obligation Bonds, Series 2026 (the "Bonds"), pursuant to an Ordinance and Resolution adopted by the governing body of the Issuer (collectively the "Bond Resolution").

2. The Issuer is entering into this Continuing Disclosure Undertaking for the benefit of the Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the "Rule"). The Issuer is the only "obligated person" with responsibility for continuing disclosure hereunder.

The Issuer covenants and agrees as follows:

Section 1. Definitions. In addition to the definitions set forth in the Bond Resolution, which apply to any capitalized term used in this Continuing Disclosure Undertaking unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" means any Annual Report provided by the Issuer pursuant to, and as described in, ***Section 2*** of this Continuing Disclosure Undertaking, which may include the Issuer's Annual Comprehensive Financial Report, if any, so long as the Annual Comprehensive Financial Report contains the financial information and operating data described in ***Section 2(a)(1)*** and ***(2)***.

"Beneficial Owner" means any registered owner of any Bonds and any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Business Day" means a day other than (a) a Saturday, Sunday or legal holiday, (b) a day on which banks located in any city in which the principal office or designated payment office of the paying agent or the Dissemination Agent is located are required or authorized by law to remain closed, or (c) a day on which the Securities Depository or the New York Stock Exchange is closed.

"Dissemination Agent" means any entity designated in writing by the Issuer to serve as dissemination agent pursuant to this Continuing Disclosure Undertaking and which has filed with the Issuer a written acceptance of such designation.

"EMMA" means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

"Financial Obligation" means a: (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b) in this definition; *provided however*, the term Financial Obligation shall not

include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

"Fiscal Year" means the 12-month period beginning on January 1 and ending on December 31 or any other 12-month period selected by the Issuer as the Fiscal Year of the Issuer for financial reporting purposes.

"Material Events" means any of the events listed in ***Section 3*** of this Continuing Disclosure Undertaking.

"**MSRB"** means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

"Participating Underwriter" means any of the original underwriter(s) of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

Section 2. Provision of Annual Reports.

(a) The Issuer shall, not later than September 15th immediately following the end of the Issuer's Fiscal Year, commencing with the year ending December 31, 2025, file with the MSRB, through EMMA, the following financial information and operating data (the "Annual Report"):

(1) The audited financial statements of the Issuer for the prior Fiscal Year, in substantially the format contained in the Official Statement relating to the Bonds. A more detailed explanation of the accounting basis and method of preparation of the financial statements is contained in the Official Statement relating to the Bonds. If audited financial statements are not available by the time the Annual Report is required to be provided pursuant to this Section, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement relating to the Bonds, and the audited financial statements shall be provided in the same manner as the Annual Report promptly after they become available.

(2) Updates as of the end of the Fiscal Year of certain financial information and operating data contained in the final Official Statement related to the Bonds, as described in ***Exhibit A*****,** in substantially the same format contained in the final Official Statement with such adjustments to formatting or presentation determined to be reasonable by the Issuer.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues with respect to which the Issuer is an "obligated person" (as defined by the Rule), which have been provided to the MSRB and are available through EMMA or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB on EMMA. The Issuer shall clearly identify each such other document so included by reference.

In each case, the Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in this Section; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the Issuer's Fiscal Year changes, it shall give notice of such change in the same manner as for a Material Event under ***Section 3***, and the Annual Report deadline provided above shall automatically become the first day of the tenth month after the end of the Issuer's new fiscal year.

(b) The Annual Report shall be filed with the MSRB in such manner and format as is prescribed by the MSRB.

Section 3. Reporting of Material Events. Not later than 10 Business Days after the occurrence of any of the following events, the Issuer shall give, or cause to be given to the MSRB, through EMMA, notice of the occurrence of any of the following events with respect to the Bonds ("Material Events"):

(1) principal and interest payment delinquencies;
(2) non-payment related defaults, if material;
(3) unscheduled draws on debt service reserves reflecting financial difficulties;
(4) unscheduled draws on credit enhancements reflecting financial difficulties;
(5) substitution of credit or liquidity providers, or their failure to perform;
(6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds;
(7) modifications to rights of bondholders, if material;
(8) bond calls, if material, and tender offers;
(9) defeasances;
(10) release, substitution or sale of property securing repayment of the Bonds, if material;
(11) rating changes;
(12) bankruptcy, insolvency, receivership or similar event of the obligated person;
(13) the consummation of a merger, consolidation, or acquisition involving the obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
(14) appointment of a successor or additional trustee or the change of name of the trustee, if material;
(15) incurrence of a Financial Obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and
(16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

If the Issuer has not submitted the Annual Report to the MSRB by the date required in ***Section 2(a)***, the Issuer shall send a notice to the MSRB of the failure of the Issuer to file on a timely basis the Annual Report, which notice shall be given by the Issuer in accordance with this ***Section 3***.

Section 4. Termination of Reporting Obligation. The Issuer's obligations under this Continuing Disclosure Undertaking shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If the Issuer's obligations under this Continuing Disclosure Undertaking are assumed in full by some other entity, such person shall be responsible for compliance with this Continuing Disclosure Undertaking in the same manner as if it were the Issuer, and the Issuer shall have no further responsibility hereunder. If such termination or substitution occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such termination or substitution in the same manner as for a Material Event under ***Section 3***.

Section 5. Dissemination Agents. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Continuing Disclosure Undertaking, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. Any Dissemination Agent may resign as dissemination agent hereunder at any time upon 30 days prior written notice to the Issuer. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report (including without limitation the Annual Report) prepared by the Issuer pursuant to this Continuing Disclosure Undertaking.

Section 6. Amendment; Waiver. Notwithstanding any other provision of this Continuing Disclosure Undertaking, the Issuer may amend this Continuing Disclosure Undertaking and any provision of this Continuing Disclosure Undertaking may be waived, provided that Bond Counsel or other counsel experienced in federal securities law matters provides the Issuer with its written opinion that the undertaking of the Issuer contained herein, as so amended or after giving effect to such waiver, is in compliance with the Rule and all current amendments thereto and interpretations thereof that are applicable to this Continuing Disclosure Undertaking.

In the event of any amendment or waiver of a provision of this Continuing Disclosure Undertaking, the Issuer shall describe such amendment or waiver in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (1) notice of such change shall be given in the same manner as for a Material Event under ***Section 3***, and (2) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 7. Additional Information. Nothing in this Continuing Disclosure Undertaking shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Continuing Disclosure Undertaking or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that required by this Continuing Disclosure Undertaking. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event, in addition to that specifically required by this Continuing Disclosure Undertaking, the Issuer shall have no obligation under this Continuing Disclosure Undertaking to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

Section 8. Default. If the Issuer fails to comply with any provision of this Continuing Disclosure Undertaking, any Participating Underwriter or any Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Continuing Disclosure Undertaking. A default under this Continuing Disclosure Undertaking shall not be deemed an event of default under the Bond Resolution or the Bonds, and the sole remedy under this Continuing Disclosure Undertaking in the event of any failure of the Issuer to comply with this Continuing Disclosure Undertaking shall be an action to compel performance.

Section 9. Beneficiaries. This Continuing Disclosure Undertaking shall inure solely to the benefit of the Issuer, the Participating Underwriter, and the Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 10. Severability. If any provision in this Continuing Disclosure Undertaking, the Bond Resolution or the Bonds shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Section 11. Electronic Transactions. The arrangement described herein may be conducted and related documents may be sent, received, or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

Section 12. Governing Law. This Continuing Disclosure Undertaking shall be governed by and construed in accordance with the laws of the State of Kansas.

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IN WITNESS WHEREOF, the Issuer has caused this Continuing Disclosure Undertaking to be executed as of the day and year first above written.

CITY OF EMPORIA, KANSAS

(SEAL)

_____
Mayor

_____
Clerk

EXHIBIT A

FINANCIAL INFORMATION AND OPERATING DATA
TO BE INCLUDED IN ANNUAL REPORT

The financial information and operating data contained in tables in the following sections contained in ***Appendix A*** of the final Official Statement relating to the Bonds:

- Assessed Valuation
- Tax Levies
- Aggregate Tax Levies
- Tax Collection Record
- Major Taxpayers
- Current Indebtedness of the Issuer*
- Lease Obligations*
- State Loans*

* This Operating Data is also available in the Issuer's financial information portion of its Annual Report.

EMPORIA, KANSAS
GENERAL OBLIGATION BONDS, SERIES 2026

DISTRIBUTION LIST

ISSUER

CITY OF EMPORIA, KANSAS
111 East 6th Avenue
P.O. Box 928
Emporia, Kansas 66801
Telephone: (620) 343-4250

Trey Cocking, City Manager
E-mail: tcocking@emporiaks.gov
Mark Detter, Deputy City Manager
E-mail: mdetter@emporiaks.gov
Tayler Wash, Assistant City Manager
E-mail: twash@emporiaks.gov
Janet Harrouff, Finance Director
E-mail: jharrouff@emporiaks.gov
Kerry Sull, City Clerk
E-mail: ksull@emporiaks.gov
Christina Montgomery, City Attorney
E-mail: cmontgomery@emporiaks.gov

BOND COUNSEL

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MUNICIPAL ADVISOR

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Kelli Manson, Vice President
Telephone: (913) 832-0919
E-mail: kelli.manson@raymondjames.com
Marc Krasner, Director
E-mail: marc.krasner@raymondjames.com

PAYING AGENT

TREASURER OF THE STATE OF KANSAS
Landon State Office Building
900 Southwest Jackson, Suite 201
Topeka, Kansas 66612-1235
Telephone: (785) 296-4148

Shauna Wake, Chief Financial Officer
Telephone: (785) 296-4160
E-mail: bond.newissues@treasurer.ks.gov

Title: 2026 Jones Aquatic Center Agreement

Agenda Date: May 6, 2026

Presented By: Kevin Hanlin, Director of Public Lands and Facilities

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Background:
The City owns the Jones Aquatic Center, and the Emporia Recreation Commission (ERC) operates the facility pursuant to an annual agreement. The ERC is responsible for daily operations, staffing, programming, and routine maintenance, while the City provides utilities, pool chemicals, and maintenance of major systems, grounds, and infrastructure.

Discussion:
The proposed 2026 Agreement continues the existing arrangement under which the ERC operates the Jones Aquatic Center on behalf of the City. The terms are unchanged from the 2025 agreement, except for the addition of Section 7.1 addressing extended operations beyond the start of the school year.

Section 7.1 provides for weekend operations beyond the first day of school through Labor Day, with the ERC retaining discretion to determine feasibility based on staffing and operational considerations. If extended operations occur, the City's maximum reimbursement obligation increases by up to $7,000, for a total not to exceed $103,000.

The ERC Board discussed the concept of extended operations at its most recent meeting and expressed general support.

Financial considerations:
The City's financial obligation remains capped at $96,000 for the base season, with a potential increase to $103,000 if extended operations occur.

The City will also continue to pay for utilities and major repairs.

Recommended action:
Approve 2026 Jones Aquatic Center Agreement

Attachments:
2026 Jones Aquatic Center Agreement

JONES AQUATIC CENTER AGREEMENT
Between
THE CITY OF EMPORIA, KANSAS
And
THE EMPORIA RECREATION COMMISSION

THIS AGREEMENT made this 6th day of May 2026, by and between the CITY OF EMPORIA, KANSAS, a municipal corporation, hereinafter referred to as "CITY," and THE EMPORIA RECREATION COMMISSION, organized and existing under the statutes of Kansas, hereinafter referred to as Athe ERC."

WITNESSETH:

WHEREAS, the CITY constructed and owns the Jones Aquatic Center, 4202 West 18th Avenue, Emporia, Kansas; and

WHEREAS, the ERC administers recreation programs for the City and for USD 253; and

WHEREAS, the Jones Aquatic Center is a part of the recreational program administered and operated by the ERC; and

WHEREAS, the CITY and the ERC now desire to formalize the agreement with respect to the administration, operation and maintenance of the Jones Aquatic Center;

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS AND AGREEMENTS HEREIN CONTAINED, THE PARTIES HERETO AGREE AS FOLLOWS:

1. Upon the following terms and conditions, the CITY and ERC agree that the ERC shall be responsible for the daily operations of the Jones Aquatic Center (JAC) each year between Memorial Day to Labor Day, with exact dates authorized by the City.

2. The JAC shall be used and occupied by the ERC exclusively for community recreation and competitive purposes with responsibility to organize and promote use of the swimming pool and other facilities. In the use of the premises, the ERC shall comply with all statutes, ordinances and regulations of public authorities applicable to the aquatic center complex.

3. During possession of the aquatic center, the ERC shall be responsible for routine maintenance and up-keep of the aquatic center, security, staffing and the day-to-day operations. The ERC shall notify the CITY when major repairs are needed. Major repairs shall consist of the failure or interruption of a major system which would exceed $1,000 for repair or replacement. The ERC shall maintain a maintenance log of all repairs and improvements, major or minor, performed which information will be shared with the CITY.

The CITY shall be responsible for providing pool chemicals needed for the operation

of JAC. The CITY shall be responsible for upkeep and maintenance of the grounds, driveway, parking and landscaping for JAC. The City shall maintain the pool pumping and filtering equipment and establish the optimum operating levels.

4. The ERC shall not undertake any alterations, additions or improvements of the JAC without the approval of the CITY.

5. The CITY shall be responsible for the water, sewer, refuse, electric and natural gas utility charges utilized by it at the JAC during the months of June, July and August. The ERC shall be responsible for hiring, training, and compensation of full and part-time workers at the JAC. The ERC shall be responsible for concession sales and staffing.

6. The CITY shall maintain general liability and casualty insurance on the equipment, buildings and grounds. The ERC shall maintain liability insurance for the operation of the facility.

7. The ERC shall recommend to the CITY the annual fee structure for the operation of the JAC. The City Commission shall consider the recommended fee structure and annual calendar for JAC. The ERC agrees to maintain an accounting of all costs and expenses for staffing and operation of the Jones Aquatic Center, and all receipts and income attributable to the aquatic center. After the conclusion of the season, on or about October 1, the ERC shall submit a final accounting. If the final accounting results in a positive balance, such amount shall be retained by the ERC. If the final accounting results in a negative balance, the City will be responsible to make up the deficit up to an amount not to exceed $96,000.00.

7.1 Extended Operations. The ERC agrees to extend operation of the Jones Aquatic Center beyond the first day of classes for Unified School District No. 253 for the 2026–2027 school year, to include the following dates: August 22, 23, 29, 30, and September 5, 6, and 7, 2026; provided, however, that the ERC shall have the discretion to determine whether such extended operation is feasible based on staffing availability and other operational considerations.

Any such extended operations shall be subject to all terms of this Agreement.

In the event the ERC operates the facility on these additional dates, the maximum deficit amount set forth in Paragraph 7 shall be increased by up to Seven Thousand Dollars ($7,000), for a total not to exceed One Hundred Three Thousand Dollars ($103,000). Any positive balance shall be retained by the ERC in accordance with Paragraph 7.

8. The CITY and the ERC are subject to limits of liability according to K.S.A. 75-6104 et seq. Each party to this Agreement hereby agrees to indemnify and hold harmless the other party from claims for damages for injuries to persons or to property occasioned by the alleged negligent conduct of the party's own employees, officers or agents, arising from the operations under this Agreement.

9. If the ERC shall fail to comply with any of the terms of this Agreement, and such period shall continue for a period of thirty (30) days after notification, then in that event, the CITY may at its option, declare this agreement to be null and void. This shall not be taken to limit or prohibit any other remedies available to the CITY.

10. The waiver of the CITY of or the failure of the CITY to take any action with respect to any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant or condition, or a subsequent breach of the same or any other term, covenant or condition herein contained.

11. This Agreement supersedes all prior verbal or written statements between the parties as regards the cooperation in the operation of the aquatic center. This Agreement may be amended or supplemented by subsequent written documents signed by the parties.

12. This Agreement for a term ending December 31, 2026, and is renewable upon the mutual agreement of the parties.

IN WITNESS WHEREOF the parties hereto have executed this Agreement, the date and year first above written.

CITY OF EMPORIA, KANSAS

_____
Becky Smith, Mayor

EMPORIA RECREATION COMMISSION
By its Board of Commissioners

_____
Jeremy Dorsey, Chair

ATTEST:

_____
Kerry Sull, City Clerk

_____
Stephanie Dreasher, Clerk of the Board

Commission Meeting **11:00 a.m.** **April 15, 2026**

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Wednesday, April 15, 2026, with Mayor Smith presiding and Commissioners Duncan, Harter, Ogle and Steinkuhler present. Also present were City Manager Cocking, Deputy City Manager Detter, Assistant City Manager Wash, City Clerk Sull and City Attorney Montgomery.

Aaron Otto and Staci Hamman, Emporia Main Street Board Members, were in attendance to accept a proclamation declaring the week of May 3 through 9, 2026 as "National Small Business Week" in Emporia. For more than 60 years, the U.S. Small Business Administration has celebrated National Small Business Week to recognize the contributions of entrepreneurs and small business owners. The City of Emporia, in partnership with Emporia Main Street, recognizes that small businesses create jobs, foster innovation, strengthen our tax base and enhance our community's economic health. Supporting small businesses plays a vital role in the success of our community, contributing to a vibrant downtown and strong local economy. They encourage all residents to support and celebrate our local small businesses.

Mayor Smith then presented the proclamation.

Eric Paul, member the Natural Resources Advisory Board, was in attendance to accept a proclamation declaring April 22, 2026, as "Earth Day" in Emporia. On April 22, 1970, the first organized nationwide day was devoted to environmental awareness and education that was celebrated by an estimated 20 million Americans. This environmental awareness and education are celebrated worldwide in some 180 countries with participation of over 4,000 separate organizations. He urged all citizens to celebrate Earth Day and to remind each person of their right and responsibility to the wise use of this global home, to heal, preserve and improve the Earth and the quality of life for this and future generations, and to approach every day as an Earth Day.

Mayor Smith then presented the proclamation.

Lori Edie, representing the City Horticulturist, was in attendance to accept a proclamation declaring April 24, 2026, as “Arbor Day” in Emporia. She stated Arbor Day was first observed with the planting of more than a million trees in Nebraska and Arbor Day is now observed throughout the nation and the world. Trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife. Trees in our city increase property value, enhance the economic vitality of business areas and beautify our community. She stated in honor of the Mayor, the City is planting an Autumn Blaze Maple Tree. This is a fast-growing tree that has the potential of reaching 40 to 55 feet in height and 30 to 40 feet in diameter. The tree will be planted in Hammond Park at 1:00 p.m. on April 24, 2026, and the public is invited. She urged all citizens to celebrate Arbor Day, to support efforts to protect our trees and woodlands, and to plant trees to promote the well-being of this and future generations.

Mayor Smith then presented the proclamation.

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. No comments were made at this time.

CITY COMMISSION
(Water Treatment Plant)
(Kansas Rural Water Association)
(Best-Tasting Water in Kansas Award)

Daryn Martin, Assistant General Manager with KRWA, and Jeff Meek, Assistant Director of Public Works, were recognized and addressed the Governing Body. Daryn stated the City of Emporia was named “Best Tasting Water in Kansas” at the 57th Annual

KRWA Conference in Wichita, Kansas. There were 13 samples submitted and judged on clarity, smell and taste. The City of Emporia has earned 9 recognitions for its water quality throughout the years with KRWA "Best Tasting Water in Kansas" contest including this year's first-place award. Emporia will now advance to compete at the National Great America Water Taste Test in Washington, D.C. These awards highlight the City's ongoing commitment to high-quality drinking water and continued water infrastructure investment.

Jeff accepted the award from the Kansas Rural Water Association on behalf of the Water Treatment Plant.

CITY COMMISSION
(Cedarbrook Meadows RHID)
(Development Agreement)

Tayler Wash, Assistant City Manager, was recognized and addressed the Governing Body. She stated previously a Reinvestment Housing Incentive District (RHID) was established and adopted the Development Plan for Cedarbrook Meadows Addition project located at 4500 W. 18th Avenue. This Development Agreement outlines the construction of public and private infrastructure, including the Developer's responsibility for internal improvements and the City's role in completing 18th Avenue improvements. As part of the City's commitment, the Developer has agreed to dedicate a portion of RHID revenue to support public infrastructure improvements along 18th Avenue, recognizing the importance of contributing to infrastructure beyond the project site. The Development Agreement addresses how RHID revenues will be distributed between the City and the Developer. It also defined the process for reimbursement and eligible costs through RHID revenues, consistent with the structure approved by the City Commission. The agreement includes provision related to project timelines, reimbursement procedures, assignment of reimbursement rights, subject to City approval, and compliance with applicable state reporting requirements. The project will be a pay-as-you-go reimbursement structure. The Developer is funding all internal infrastructure improvements, and the City is not obligated to reimburse any costs beyond the amount of the RHID revenue generated and received. The City will fund the 18th Avenue improvements upfront and the Developer has agreed to allocate a portion of the

RHID revenues to reimburse the City for those costs. She stated 20% of early RHID revenues will be directed to the City, up to a capped amount of $750,000.00. All reimbursements to both the City and the Developer are dependent on the tax revenue generated by the development over the period of the RHID, which is 25 years, through April 2051. Staff recommend approval of the Development Agreement between the City of Emporia and CrossWinds at Flint Hills, LLC for the Cedarbrook Meadows RHID.

Following further discussion, Commissioner Harter made a motion to approve the Development Agreement between the City of Emporia and CrossWinds at Flint Hills, LLC for the Cedarbrook Meadows RHID. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, and Mayor Smith, aye.

PLANNING AND DEVELOPMENT
(MAPC Excerpts of Regular Meeting Held 8-19-25)
(Application No. 2025-10 – Request of Crosswinds at Flint Hills, LLC)
(Final Plat Cedarbrook Meadows Addition)

The Planning Commission met in a regular session on Tuesday, August 19, 2025, with Chair Rogers presiding. Commissioners Bucklinger, Lingenfelter, Ogle, Fowler, Thomas, and Reed were present.

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

Chair Rogers called the meeting to order.

3. Planning Commission: Consider PC 2025-10 – A Request for Approval of a Final Plat – Cedarbrook Meadows – 4500 W 18th Ave.

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 present the staff report.

STAFF REPORT

Application #: PC 2025-10

Applicants: Crosswinds At Flint Hills LLC
Owners: Crosswinds At Flint Hills LLC
Agents: Professional Engineering Consultants (PEC)

Requested Action: Approval of a Final Plat.

Purpose: Applicant desires to develop a 38-acre tract of land for single-family homes and commercial property

Address: 4500 W 18th Ave. North of W 18th Ave. – East of Road G

Legal description: See Exhibit A

Area Size: 38 +/- acres

Existing Zoning: Single-Family Detached / Commercial

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

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

Future Zoning in ELC Comp. Plan: Area was contemplated for a mixture of housing, parks, and commercial development.

Analysis: The applicant is proposing to develop a 38-acre tract of land with approximately 8 acres being dedicated to commercial development and the balance of the tract being dedicated for residential development. The applicant has been approved by the City Commission for a Planned Unit Development Overlay District. The Planned Unit Development will allow for the managed growth of the commercial and residential areas in accordance with the approved plan. There are several modifications to base zoning standards within the Planned Unit Development. The residential development centers on lots smaller than a typical greenfield-development. The lots are varied in size with 31 lots having a minimum square footage of 7,000 sq. ft. and 93 lots with a minimum square footage of 6,200 sq. ft.

Access for the development will come from both 18th Road and Road G and most lots will be served by a looped road system. A single hammerhead type road is proposed one

section of the development. Additionally, a walking trail is proposed that would link the northern most properties and the residential park reserve on the southern edge of the residential property.

At their August 6, 2025 meeting, the City Commission overrode the Planning Commission's recommendation and approved a Preliminary PUD/Plat, which would allow for 50 ft. lot widths and 6,240 sq. ft. minimum lot square footage.

Staff has provided the following information on the Final Plat as presented.

1. Plat Name: The proposed name of the development is Cedarbrook Meadows which meets requirements.

2. Legal Description: The legal description shown on the final plat meets requirements and has been reviewed by the County Surveyor.

3. Lots: The final plat proposes 124 lots, which are labeled appropriately. The subject property is proposed to be developed as a Planned Unit Development, which will control lot size, building setbacks, and other development aspects. The development parameters for the residential area are listed below:

- Minimum Lot Size: Greenfield Standard: 9,000 sq. ft. – Infill Standard: 6,500 sq. ft.
    - Block D/Lots 11-16, Block E/Lots 1-13, and Block F/Lots 1-12: 6,960 sq. ft.
    - Block A/Lots 1-28, Block B/Lots 1-12, Block C/Lots 1-24, and Block D/Lots 1-10/17-24 6,240 sq. ft.
- Minimum Lot Width: Greenfield Standard: 60 ft. – Infill Standard: 40 ft.
    - All Lots – 52 ft.
- Minimum Lot Depth: Greenfield Standard: 120 ft. – Infill Standard: 120 ft.
    - All Lots – 120 ft.
- Maximum Lot Coverage: Greenfield Standard: 40% – Infill Standard: 50%
    - All Lots – 40%

4. Blocks: 6 blocks are shown and labeled appropriately A thru F

5. Building Lines: Greenfield Standard: 25 ft. – Infill Standard: 15 ft.

A front building setback line of 25 ft. is shown on the plat. The building setback line will provide room in front yards for automobile parking and provides needed space for the smaller lots that are proposed. Rear and Side Yards, while not required to be shown shall be set at 20 ft. rear and 5 ft. side yard minimums.

6. Easements: Easements for utilities are shown on the final plat. Both front and rear easements have been provided. The front easement of 15 ft. will be located within the front building setback. The Utility Advisory Board has reviewed the plat and no private utility has asked for additional easements at this time.

7. Reserves: 9 reserves have been provided:

- Reserve A is dedicated for open space, drainage, stormwater detention, recreational uses, private sidewalks, parking, landscaping, and utilities as confined to easements.
- Reserves B and C are dedicated for open space, entry monuments, landscaping, and utilities confined to easements.
- Reserves D and E are dedicated for open space, entry monuments, private sidewalks, berms, landscaping, and utilities confined to easements.
- Reserve F is dedicated for open space, drainage, stormwater detention, recreation uses, private sidewalk, parking, landscaping, and utilities confined to easements.
- Reserves G, H, and I are dedicated for open space, drainage, recreation uses, private sidewalk, landscaping, berms, and utilities confined to easements.
- The applicant indicates and is required to create an owner's association for the ownership and maintenance of the reserves. The documents creating the owner's association shall be provided prior to the final plat being approved by the City Commission.

8. Drainage: A drainage and grading plan is under review by the City Engineer and is subject to approval by the City Engineer prior to final plat being approved by the City Commission.

The applicant has provided for onsite detention to handle stormwater runoff in the form of two retention ponds located within Reserve A and Reserve F.

9. Public & Private Improvements:

- **Streets:**
  - An interconnected street network has been provided. One connection has been provided for ingress/egress to Road G. One connection has been provided to 18th Ave. for ingress and egress. A monument is provided for separation of vehicles entering and exiting the development at both locations.
  - 20th Street allows for the continuation to a future street to the east.
  - Campbell Street allows for the continuation to a future street to the north.
  - Campbell Ct. utilizes a hammerhead versus a traditional cul-de-sac to maximize space dedicated to reserve A. The hammerhead is of sufficient size for fire apparatus to maneuver. The applicant shall indicate whether parking will be allowed within the hammerhead and shall clearly mark parking areas and no parking areas as approved by the Fire Marshall when final road plans are approved.
  - The street naming utilizes the existing numerical street names. A corrected final plat shall show Avenue instead of Street for the numbered streets. Campbell Ct., Campbell St., and Keys St are acceptable names.

- **Sidewalks:** A 6 ft. sidewalk is shown on the Final PUD and is appropriately located on one side of each street. A walking path has been provided for in Reserve G, H, and I, and shall be installed when the corresponding street is built.

- **Sanitary Sewer:** A utility plan has been submitted and is pending review by the City Engineer. Sanitary Sewer will be provided within the street right of way in the front of each property or connected via a stub under the road. All sewer connections will be in the front of each house.

- **Water:** A utility plan has been submitted and is pending review by the City Engineer. Water service will be provided within the street right of way and each lot shall be connected by a stub either in the front yard or under the street.

- **Fire Protection:** The fire marshal shall approve the location of all fire hydrants prior to final road and utility plans being approved.

- **Private Utilities:** Space has been provided in both the front and rear of properties for private utility easements. The easements are of ample size necessary for development. No private utility has requested additional easement at this time.

10. Miscellaneous:

- All maintenance agreements and other requirements concerning the Planned Unit Development and Owners Association shall be provided for review prior to approval by the City Commission of the Final Plat / PUD.

Process for Approval: Once a Preliminary Plan/Plat has been approved by the City Commission, the Planning Commission is tasked with determining whether the Final Plat is in substantial conformity with the approved Preliminary Plat and recommend to the City Commission, that it accept.

Neighborhood Communications: At the time of writing the report staff has had discussion with one property owner concerning the development. No objection was stated at that time.

Recommendation: Staff recommends the Planning Commission recommend approval of the Final Plat based on its substantial conformance with the Preliminary Plat.

Attachments: Aerial Map | Zoning Map | Revised Preliminary Plat | Final Plat | Utility Plan

The Public Hearing was opened.

Lance Onstott, Professional Engineering Consultants (agent for the applicant) spoke on behalf of the applicant and in support of the Final Plat.

No Person Spoke Against the Final Plat.

The Public Hearing was closed.

Commissioner Reed made a motion to approve the Final Plat to the Governing Body based on a finding that it conforms to the Subdivision Regulations. Commissioner Lingenfelter seconded the motion. The motion carried 7-0.

Justin Givens, Interim Director, Building & Neighborhood Development, was recognized and addressed the Governing Body. He stated the owners of the property located at 4500 W. 18th Avenue and generally located in the northeast corner of Road G and W. 18th Avenue, have requested that a final plat be approved for their property. The property consists of approximately 38-acres that will be dedicated to 124 residential lots, and 8-acres for commercial development. The property will be developed under a Planned Unit Development that creates changes to the minimum lot size and maximum lot coverage allowed under normal subdivision regulations and modifies front building setback line. An RHID was created to address the financing of the infrastructure improvements that the developer is responsible for. The plat has been revised to and updated for current members of the Governing Body and planning Commission as well as dates corrected to 2026. At their August 19, 2025, regular meeting, the Planning Commission voted unanimously to recommend approval of the Final Plat for property located at 4500 W. 18th Avenue, Cedarbrook Meadows Addition.

Commissioner Harter made a motion to approve the final plat for Cedarbrook Meadows Addition. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

BONDS
(Intent to Issue General Obligation Bonds - Series 2026)
(Storm Sewer Improvements)
(Resolution Number 3791)

Deputy City Manager Detter was recognized and addressed the Governing Body. He stated the collapse of the Storm Sewer on 10th Avenue and Commercial Street has created an immediate and longer-term need for repairs of the storm sewer in the area.

The City Engineer is estimating the costs to repair the storm sewer between 8th Avenue and 10th Avenue on Commercial Street will be approximately $850,000. Additionally, staff would like to add $150,000 to the bond issue to cover potential cost overruns on the project and to finance a portion of the costs of Industrial Park II storm sewer. The plan is to increase the size of the Series 2026 Bond issue to $14.2 million, adding $1,000,000 to the Bond issue. The additional $1,000,000 will create $72,000 in debt service on the bond issue over 20 years. Staff recommend approval of Resolution Number 3791 authorizing the financing of storm sewer improvements in the City of Emporia.

Commissioner Duncan made a motion to approve Resolution Number 3791 authorizing the financing of Storm Sewer improvements in the City of Emporia. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Steinkuhler, aye; Commissioner Harter aye; Commissioner Ogle, aye; and Mayor Smith, aye.

PAVING
(2026 Street Rehabilitation Project No. PV2601)
(Various Locations Within City Limits)
(Bids)

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated bids were received for the 2026 Street Rehabilitation Project No. PV2601 for various locations around the city including milling and asphalt overlay, replacement of select curb and gutter sections and some sidewalk/ADA ramp improvements. The bids are as follows:

BID TABLUATION FOR 2026 STREET REHABILITATION PROJECT

Contractor	**Base Bid**	**Add Alt. No. 1**	**Add Alt No. 2**	**Add Alt No. 3**	**Add Alt No. 4**	**Add Alt No. 5**
APAC-KS	***$ 921,895.67***	***$48,426.03***	***$ 88,691.62***	***$59,217.38***	***$10,299.98***	***$49,428.85***
Killough Construction.	$1,013,765.56	$55,520.04	$103,273.70	$67,590.66	$15,806.37	$59,381.84
Bettis Asphalt & Const.	$1,148,989.81	$56,858.50	$ 98,306.25	$98,240.16	$16,778.27	$89,764.50
Engineer's Estimate	$1,024,261.50	$58,517.50	$110,781.25	$64,692.00	$17,715.00	$50.717.50

The project will be funded by the City's Multi-Year Fund/County sales tax. Staff recommend awarding the Base Bid plus all Add Alternates to APAC-Kansas Shears Division in the amount of $921,895.67 + $48,426.03 + $88,691.62 + $59,217.38 + $10,299.98 + $49,428.85 = $1,177,959.53 for the 2026 Street Rehabilitation Project No. PV2601.

Commissioner Harter made a motion to award the Base Bid plus all Add Alternates to APAC-Kansas Shears Division in the amount of $1,177,959.53. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

ENGINEERING
(Agreement with Kansas Department of Transportation)
(Request to Exchange Federal Funds)

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated the Kansas Department of Transportation allows the City, the Local Public Agency (LPA), to trade all or a portion of our federal fund allocations in the upcoming 2026 year with KDOT in exchange for state transportation dollars. This provides the City more flexibility on the projects the City needs and is a cost-effective way to spend the funds. He stated the exchange rate for the 2026 program is $0.90 of state funds for every $1.00 of local federal obligation authority exchanged. The monies received in the program each year are reimbursed from qualified paving projects from the previous year. The City will continue to spend the monies received to be eligible for future reimbursements. The current amount of federal funding allocated to Emporia is $348,558.90 with the available funds after exchange at $313,703.01. The federal aid/Federal Fund Exchange program monies can no longer be banked at KDOT and must be captured each year by the LPA. He stated staff recommend approval of the request to exchange federal funds.

Commissioner Harter made a motion to approve the request to exchange federal funds under the Federal-Air Exchange Master Agreement for the year 2026 and authorize the Mayor to sign the 2026 attachment to the Master Agreement. Commissioner Ogle

seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye and Mayor Smith, aye.

PUBLIC LANDS AND FACILITIES
(Equipment Purchase – Wide Area Rotary Mower)
(Bids)

Kevin Hanlin, Director of Public Lands and Facilities, was recognized and addressed the Governing Body. He stated the park system contains 320 acres that is maintained with five wide area mowers. These mowers are utilized to mow over 25 other locations that are either along road right of ways or City facilities. This is a necessary purchase due to the demand placed on the equipment and the condition of the unit being replaced. The mower being replaced will be sold on Purple Wave. The bids are as follows:

BID TABULATION FOR WIDE AREA MOWER

Vendor	Make	Model	Cost
Prairieland Partners	***John Deere***	***1600 WAM w/127" cut***	***$72,319.94***
Pro Turf Products	Toro Zmaster 7500	72144 w/144" cut	$73,510.23
KS Golf and Turf	Jacobsen	HR600 w/137" cut	$92,303.00
Professional Turf Products	Toro GM 4000	30609 w/132" cut	$99,167.22

This mower will be paid for from the Special Park Fund. Staff recommend award the bid of the John Deere with 127" cut from Prairieland Partners in the amount of $72,319.94.

Commissioner Harter made a motion to approve the purchase of the John Deere with 127" cut from Prairieland Partners in the amount of $72,319.94 to be paid from Special Park Fund. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

CITY COMMISSION
(State of Kansas Rehabilitation Tax Credit Program)
(Bids)

Janet Harrouff, Director of Finance, was recognized and addressed the Governing Body. She stated the City applied for a rehabilitation project through the State of Kansas Rehabilitation Tax Credit Program for the remodeling of the Police Department Lobby and

rehabilitation of the elevator. The total costs of the projects were $670,748. The project qualified for a tax credit of $268,299, which is 40% of the total expenditure. Solicitations were submitted to 8 organizations, and 3 bids were received as follows:

BID FOR TAX CREDIT SALE:

Emprise Bank	.9225	$247,506
Clock Tower Tax Credit	.9176	$246,191.16
ESB Financial	.90	$241,470

Staff recommend approving the bid from Emprise Bank in the amount of $247,506.

Commissioner Harter made a motion to approve the bid from Emprise Bank in the amount of $247,506. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

CITY COMMISSION
(Kansas Department of Health and Environment)
(KDHE Project Code: C3-056-73721)
(1542 South Highway 99 – Previous Fanestil Meats Site)
(Environmental Use Control Agreement)

City Manager Cocking stated the City of Emporia accepted a Pre-Disaster Mitigation Grant from the Federal Emergency Management Agency in 2021 to fund relocation of the Fanestil Meat production plant out of the floodplain. The Environment Use Control Agreement with KDHE is the final step in the review process for the former plant site at 1542 South Highway 99. This agreement restricts excavation at the property and prohibits future residential or other public use of the site. KDHE will monitor and inspect the property every five years. The City must provide written notice to KDHE for and transfer of the property of any change in land use. The Agreement will be recorded with the Lyon County Register of Deeds and run with the land binding future owners. Escrow funds provided by Smoots Enterprises II, LLC will be used to pay KDHE $9,600 for future monitoring inspections. Staff recommend approval of the KDHE Environmental Use Control Agreement and authorize the Mayor to sign.

Commissioner Harter made a motion to approve the KDHE Environmental Use Control Agreement and authorized the Mayor to sign. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

CITY COMMISSION
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 March 2026 for the community:**

1. Monthly Local Retail Sales Tax Receipts Update

	2025	2026	
	$ 474,856.47	$ 467,840.50	**Decrease of $7,015.97** for the month, and
YTD	**$ 1,648,125.38**	**$1,686,373.60**	Overall increase of 2.32% from year 2025.

2. City Share from County Tax

	2025	2026	
	$ 245,278.98	$ 248,299.57	**Increase of $3,020.59** for the month, and
YTD	**$ 842,817.02**	**$ 891,539.71**	Overall increase of 5.47% from year 2025.

Building Permits issued from 3/1/2026 to 3/31/2026 for new construction, remodeling/repairs and demolition.

Total number of building permits issued through Code Services:	51
Total valuations associated with those building permits:	$ 6,926,405.68
Total number of dollars collected for Building Permit Fees:	$ 6,895.50
Construct – Single-family dwellings	0
Demo – Single-family dwellings	0
Flint Hills Mall CID for March 2026	$ 10,159.50
YTD	**$ 46,630.71**
Pavilions CID for March 2026	$ 12,975.62
CID #2	**$** 12,975.62
YTD	**$ 129,054.88**
Fairview Hotel CID for March 2026	**$** 5,416.36
YTD	**$ 16,593.95**

West Plaza CID for March 2026	**$**	6,209.78
YTD	**$**	**24,529.49**

Consent Agenda

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

a. Commission Minutes of the Regular Meeting held on April 1, 2026.

b. Request for Extension at 417 Commercial Street for CDBG Commercial Rehab Grant.

The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, 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 WEDNESDAY MAY 6, 2026, MEETING.

- Proclamation Recognizing May 17-23 as National Public Works Week.
- Proclamation Recognizing May 10-16 as National Police Week.
- Proclamation Recognizing May 2026 as Community Action Month.
- Proclamation Recognizing Walk, Run and Bike Days.
- Resolution Authorizing Sale of GO Bond Series 2026.
- Ordinance Authorizing Issuance of GO Bond Series 2026.
- Rezone Property Located at 615 Overlander Road.
- Authorize Conditional Use Permit for Property at 615 Overlander Road.
- Authorize Conditional Use Permit for Property at 2606 W. Hwy 50.
- Annual Operation and Maintenance Assurance Agreement with Kansas Department of Wildlife Parks and Tourism.
- Resolution of Support for KDOT TA Project.
- Award Safe Streets for All (SS4A).
- Jones Aquatic Agreement for 2026.

- **Study Session:**

- Discuss Solid Waste Master Plan.

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.

EXECUTIVE SESSION

Commissioner Harter made a motion to recess into Executive Session for 45 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 a third party. The open meeting will resume in this room at approximately 12:25 p.m. Commissioner Duncan seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

Upon reconvening the meeting in Regular Session at 12:25 a.m., this same date, in the City Commission Meeting Room, Commissioner Harter made a motion to continue the executive session discussion for the reason stated previously with all the same pertinent city staff and resuming the open meeting at approximately 12:47 p.m. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; and Commissioner Duncan, aye. Commissioner Steinkuhler and Mayor Smith were not present at the time of the vote.

Upon reconvening the meeting in Regular Session at 12:47 p.m., this same date, in the City Conference Meeting Room, Mayor Smith stated they had discussed confidential data of a third party relating to economic development and no action was taken.

Commissioner Duncan made a motion to recess the meeting until 12:55 p.m. at the Evora Wheeler Conference Room. Commissioner Ogle seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Ogle, aye; Commissioner Harter, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

The following items were discussed at the Study Session:

Recommendation from MUPP Board for Comprehensive Bicycle and Pedestrian Plan.

Recommendation for Emporia Bike Playground and Park Proposal.

Discuss Electric Franchise Agreement with Evergy.

Ball Park Discussion.

Discuss Flint Hills Crossing City Street Lighting and Conduit Installation.

ENGINEERING
Flint Hills Crossing
Street Lighting and Conduit Installation

Jim Ubert, City Engineer, stated the Community Improvement District (CID) Development Agreement for Flint Hills Crossing had an allowance of $155,000 for electrical, street lighting, gas and telecommunication extension improvements. At the request of the Developer, the proposed City street light poles selected are steel poles and to put the conduit underground rather than above ground. The installed cost of 5 steel poles is $5,451.00 each for a total of $27,255.00 from Evergy. Additionally, there is an estimated 1,300 LF of conduit and pull rope installed at an estimated extra cost range between $30,000 to $40,000. Evergy will connect the proposed streetlights and will maintain with the other streetlights already in inventory throughout town. The costs are CID reimbursable costs that the City is first in line for repayment. Staff recommend proceeding with steel light poles and bid out the trenching and conduit installation.

Commissioner Duncan made a motion to authorize the City Manager for up to $155,000 for costs related to the street lights and conduit installation. Commissioner Harter seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

Discuss Additional Scope to Commercial St. & 10th Avenue Storm Sewer Repair.

ENGINEERING
Commercial St. & 10th Avenue
Additional Storm Sewer Repairs

Jim Ubert, City Engineering, stated Nowak Construction Company, Inc. has repaired the immediate collapse of the storm sewer on Commercial St. & 10th Avenue. Further investigation of the storm sewer shows more damage past the immediate repairs on Commercial St. to the alley on 10th Avenue. He stated with all the downtown activities scheduled with Emporia Main Street; he was not comfortable opening the street to traffic risking another collapse. Nowak Construction Company has just finished up the SE Transmission Line and has an opportunity and time to complete the work. Nowak has access to storm sewer pipe and if given notice to proceed today can proceed with the work immediately and get ahead of the scheduled events in the downtown area.

Following further discussion, Commissioner Duncan made a motion approving Change Order No.1 to Nowak Construction Company, Inc., in the amount of $235,878.00, for Storm Sewer repairs from Commercial Street to the alley on 10th Avenue. Commissioner Ogle seconded the motion. The vote follows: Commissioner Duncan, aye; Commissioner Ogle, aye; Commissioner Harter, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

Commissioner Harter then made motion to adjourn. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

Commission Action Report

Emergency Solutions Grant Application

Title:	Application to the Kansas Housing Resources Corporation for Emergency Solutions Grant on Behalf of Local Agencies
Agenda Date:	May 6, 2026
Presented By:	Jeff Lynch, Community Development Coordinator

Background:
Two local non-profit agencies, SOS, Inc. and Bloom House Youth Services, Inc., provide assistance to our local unhoused population, and this grant would assist them in their efforts. This funding would provide emergency shelter, food and needed essential services such as case management, life skills training, counseling, and assistance in obtaining housing.

Discussion:
The city has administered this type of grant for many years, which provides financial assistance to our local homeless service agencies. The City fulfills the role of a pass-thru grant recipient, and qualifies for some administrative funding to offset costs of staff and materials. The funding is allocated by the Kansas Housing Resources Corporation.

Financial considerations:
No city funds are required. The grant funding request amounts are $12,000 from SOS, Inc. and $18,050 from Bloom House Youth Services, totaling $30,050.

Recommended action:
Approve submittal of application and authorization of the Mayor to execute all related documents.

Attachments:
ESG Application
Cover letter

521 Market Street
Emporia, Kansas 66801
Phone: (620) 343-4285

May 6, 2026

Doug Wallace, ESG Program Manager
Kansas Housing Resources Corporation
611 S. Kansas Avenue, Suite 300
Topeka, Kansas 66603-3803

Dear Mr. Wallace,

On behalf of the City of Emporia I am pleased to submit the official application for the 2026 Emergency Solutions Grant Program. The City of Emporia will be the sponsoring agency for the grant application submitted on behalf of SOS, Inc. and Bloom House Youth Services, Inc.

Like many cities, the homeless population in our community encounters serious problems every day, and we believe that the award of this grant will help alleviate the most serious of these problems. The grant will provide funds to support the operation and staffing of the shelter facilities, and also valuable counseling to those who desperately need it.

The City of Emporia and SOS have worked together for many years to provide a very important service to victims of domestic violence. Bloom House Youth Services is relatively new to our community, and the City of Emporia supports their desire to help provide services to homeless youth. Bloom House is a resource to gain safe housing as well as services to support their work towards self-sufficiency. The City of Emporia has also established an excellent partnership with the Kansas Housing Resource Corporation in providing emergency housing services in our community. We believe that our partnership has made a positive difference in the lives of many of our residents and urge your support of the grant application so that we may continue to combat these challenges we continue to face.

If you have any questions or require any additional information, please feel free to contact any of the following:

Mickey Edwards	*SOS*	*(620) 343-8799*
Carolee Conway	*Bloom House Youth Services*	*(620) 208-1199*
Jeff Lynch	*City of Emporia*	*(620) 343-4285*

Thank you in advance for your consideration of the 2025 Emergency Solutions Grant Application. We look forward to your response.

Respectfully,

Becky Smith, Mayor

2026
KANSAS EMERGENCY SOLUTIONS GRANT APPLICATION

SUBRECIPIENT APPLICATTION

Subrecipient is responsible for the administration of the ESG funds and coordination of the ESG programs in the geographical jurisdiction. An ESG Agency application will also need to be submitted if the subrecipient agency plans to provide ESG funded services.

*** The subrecipient application must be submitted with the ESG funded agency application(s)

***** The award of the 2026 ESG funds is dependent on KHRC receiving our allocation of the federal 2026 ESG funds. If the 2026 ESG funds are not allocated to KHRC, we will not be able to fund any applications.**

Subrecipient Agency Information

Sub Recipient **City of Emporia**

Authorized Representative *Becky Smith* Title *Mayor*

Unique Entity ID #: EBG1VMGJFDJ3

Street/P.O. Box: 104 E 5th Ave. Phone # 620-343-4251

City: Emporia State: KS Zip: 66801 County: Lyon

ESG Contact Person: (name and title): Jeff Lynch, Community Development Coordinator

Email of ESG Contact Person: jlynch@emporiaks.gov Phone # 620-343-4285

The date of your agency's last single audit? 6/25/2025

Were there any findings or questioned costs? None

Narrative Section:

1. Please list other federal grants you receive: **CDBG, FEMA, EPA, Dept. of Justice, US Dept. of Transportation - FAA**

2. Have there been recent changes in key staff positions in the last two years? **No**

3. Have there been any significant changes to your financial system in the last two years?
   The City switched to Tyler Technologies EERP financial software in 2025

4. Statement of Need for ESG funds in the service area:
   We have a population of runaway, homeless and at-risk youth and their families that is need of temporary shelter and counseling. Additionally, we offer temporary shelter to victims of domestic violence and sexual assault as well as transitional housing support to clients who require further assistance.

5. Please provide an overview of how ESG funds will be used in your service area/ jurisdiction to address the need.
   Bloom House Youth Services will provide a safe place for homeless, runaway or at-risk youth under 18 years of age. Funding will include general shelter expenses and supportive services. Additionally, hotel vouchers will be utilized for persons 18-24 years of age who do not otherwise qualify for the shelter services.
   To provide life-changing assistance for victims of domestic abuse, S.O.S., Inc is proposing to utilize Emergency Shelter funding to help pay shelter operation expenses such as staff salaries to operate the 24-hour SOS Hotline.

6. Please describe how the ESG funded agencies in the proposed service area will collaborate with each other and with other community agencies. If your agency plans to provide the ESG services, describe how your agency will collaborate with other homeless service providers in the community.
   Information will be utilized that is available through the Continuum of Care. Also, the City of Emporia has formed the Homelessness Advisory Board, which welcomes input from all homelessness stakeholders and shares information in order to formulate the most successful strategies.

7. If the subrecipient plans to pass through the ESG funds to community agencies, describe your outreach efforts and process to identify the agencies to include in the application. If you plan to provide the ESG funded services, describe how you determined the need for the ESG funds.
   A list of agencies who inquired throughout the year, along with other known agencies who work with assisting our homeless population, were sent notices of ESG funding availability and an application. The list was also enhanced from search engine searches, phone directories and local resource guides. Also, a news release requesting interested agencies to apply was sent to all local news, and social, media prior to KHRC announcement of funding availability.

8. Describe how you, as the pass-through agency, will ensure the ESG funded agencies adhere to ESG regulations, Uniform Guidance and the KHRC ESG Policy Manual. If you plan to provide the ESG services directly instead of passing through to a subawardee, describe how you will ensure your program adheres to ESG regulations, Uniform Guidance and the KHRC ESG Policy Manual.
   An experienced staff is in place to administer the program. All sub-recipient agencies will be required to have financial policies and procedures in place, and to certify all expenses are allowable by ESG standards prior to each request for reimbursement being submitted to KHRC. A grant contract will include these financial and other requirements.
   Additionally, a monitoring will be conducted with each agency upon training provided by KHRC.

9. Provide a description of your project. This description will be used for reporting purposes.
   The project will consist of assisting women who are victims of domestic violence (SOS), and youth who are experiencing homelessness or are at risk of being homeless (Bloom House).

10. List the agency name and contact information for the agencies included in this application that will receive a subaward of ESG funds:

SOS, Inc.	**Mickey Edwards** **1420 C of E Drive, Suite 6** **Emporia, KS, 66801**	**Phone: 620-343-8799**
Bloom House Youth Services	**Carolee Conway** **301 W. 11th Ave.** **Emporia, KS 66801**	**Phone: 620-208-1199**

Complete the table below listing all agencies included in this application.

Total ESG REQUEST (all applying agencies)

ESG Funded Agency	Street Outreach	Shelter	Homeless Prevention	Rapid Re-Housing	HMIS	Subtotal	Match
Bloom House	1,000	16,780			270	18,050	18,050
SOS		12,000				12,000	12,000
TOTALS	1,000	28,780			270	30,050	30,050

Counties Served with ESG funds.

11. List the counties that will be served with ESG funds:

S.O.S., Inc. serves Lyon, Chase, Coffey, Morris and Osage counties.
Bloom House Youth Services, Inc. serves Lyon, Coffey, Chase, Greenwood, Osage, Morris and Wabunsee counties, however, they will accept runaway homeless youth statewide.

Section VI: PERFORMANCE OUTCOME MEASURES

The U. S. Department of Housing and Urban Development (HUD) is instituting performance measures to gather information to determine the effectiveness of programs funded with CDBG, ESG, HOME and HOPWA. Information obtained on the local level will be reported to HUD which will enable HUD to describe performance results at the National Level. HUD's outcome performance measurement system has three objectives and three outcomes which are listed below.

1. Select one of the following that best fits your project objective:

   X Suitable living environment

   ☐ Decent affordable housing

   ☐ Creating economic opportunity

2. Select at least one of the following that describes the outcome your project will achieve:
(NOTE: Outcomes show how programs benefit a community or people served.)

X Availability/Accessibility (Applies to activities that make services, infrastructure, housing, shelter, or employment opportunities available or accessible to low-income persons by improving or providing new services, etc.)

☐ Affordability (This applies to making an activity more affordable for low-income persons.)

☐ Sustainability (Using ESG resources in a targeted area to help make that area more viable/livable.)

3. Please describe the process to establish and select the above objectives and outcomes.

   Housing units will comply with all local codes, and meet requirements of the habitability checklist.

   Availability and accessibility will be ensured through the existence and utilization of agency policies and procedures.

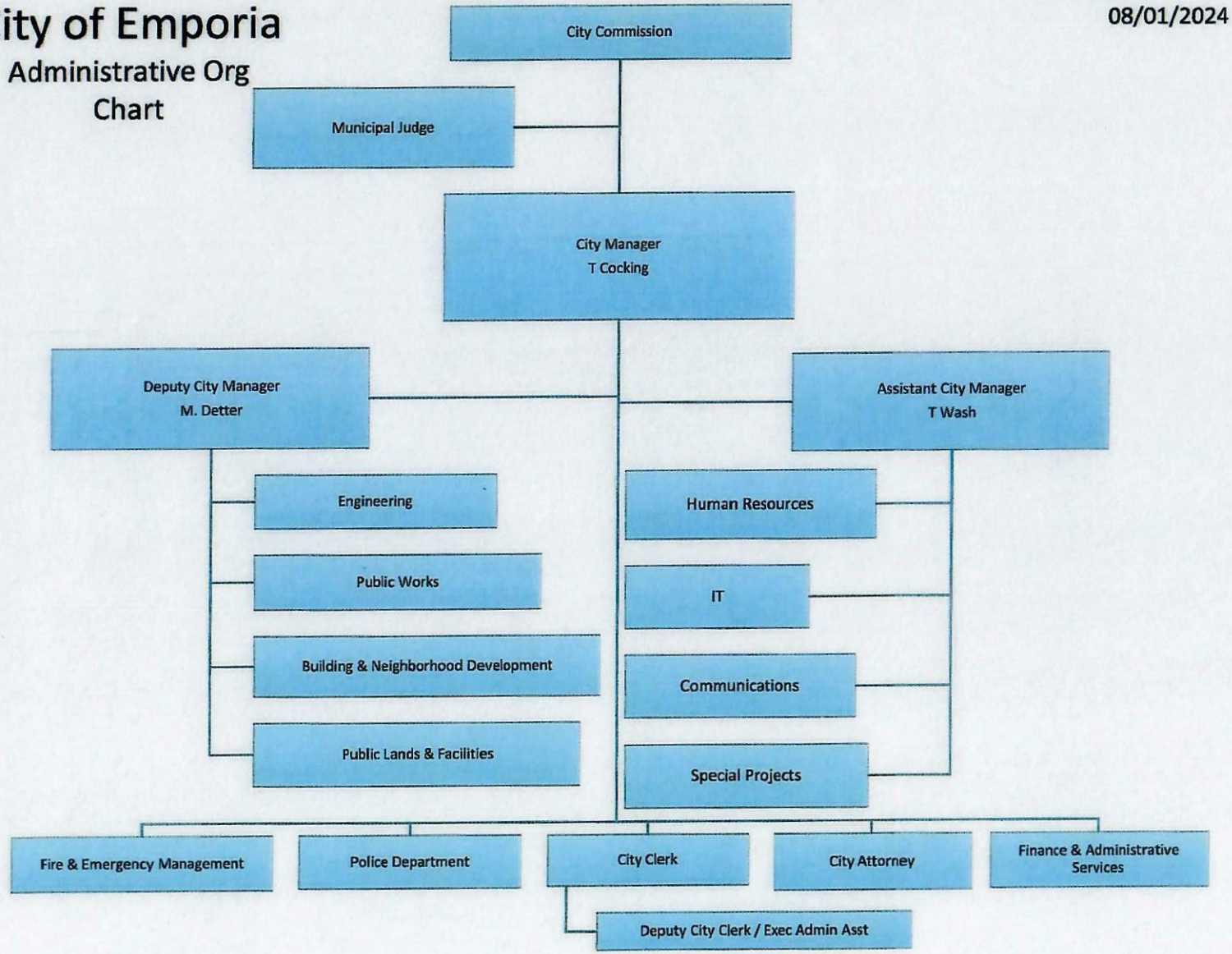
Subrecipient Application Attachments:

- ☒ Organization Chart of Sub recipient
- ☒ Certification of Written Standards
- ☒ Attach a completed W-9 Form for Sub recipient.
- ☒ Attach the following sections of the subrecipient's most recent audit:
  - Schedule of Findings and Questioned Costs
  - Summary Schedule of Prior Audit Findings.
- ☒ Performance Outcomes certification
- X **Minimum Standards- Habitability**

City of Emporia

Administrative Org Chart

08/01/2024



SECTION X: PERFORMANCE OUTCOMES
Written Standards for Provision of ESG Assistance

1. Standard policies and procedures for evaluating individuals' and families' eligibility for assistance under Emergency Solutions Grant (ESG). The policies and procedures must be consistent with the recordkeeping requirements and definitions of "homeless" and "at-risk of homelessness" in the federal ESG regulations at: 24 CFR 576.2 and 24 CFR 576.500 (b-e).

2. Standards for targeting and providing essential services related to street outreach.

3. Policies and procedures for admission, diversion, referral, and discharge by emergency shelters assisted under ESG, including standards regarding length of stay, if any, and safeguards to meet the safety and shelter needs of special populations, (*e.g.,* victims of domestic violence, dating violence, sexual assault, and stalking; and individuals and families who have the highest barriers to housing and are likely to be homeless the longest).

4. Policies and procedures for assessing, prioritizing, and reassessing individuals' and families' needs for essential services related to emergency shelter.

5. Policies and procedures for coordination among emergency shelter providers, essential services providers, homelessness prevention, and rapid re-housing assistance providers; other homeless assistance providers; and mainstream service and housing providers. The required coordination may be done over an area covered by the Continuum of Care or a larger area.

6. Policies and procedures for determining and prioritizing which eligible families and individuals will receive homelessness prevention assistance and which eligible families and individuals will receive rapid re-housing assistance. For homeless prevention, include the risk factors used to determine who would be most in need of this assistance to avoid becoming homeless.

7. Standards for determining what percentage or amount (if any) of rent and utilities costs each program participant must pay while receiving homelessness prevention or rapid re-housing assistance. If the assistance will be based on a percentage of the participant's income, specify this percentage, and how income will be calculated.

8. Standards for determining how long a particular program participant will be provided with rental assistance and whether and how the amount of that assistance will be adjusted over time. One-year lease required for project-based assistance. Annual participant evaluations required with rapid re-housing assistance; three-month evaluations required with homeless prevention assistance. Individual assistance cannot exceed 24 months in a three-year period.

9. Standards for determining the type, amount, and duration of housing stabilization and/or relocation services to provide to a program participant, including the limits, if any, on the homelessness prevention or rapid re-housing assistance that each program participant may receive, such as the maximum amount of assistance, maximum number of months the program participant may receive assistance, or the maximum number of times the program participant may receive assistance. Note: ESG regulations limit this assistance to no more than 24 months in a three-year period. Housing stability case management is limited as specified on pp. 75979-80 of the federal regulations.

10. *Participation in HMIS.* The recipient must ensure that data on all persons served and all activities assisted under ESG are entered into the applicable community-wide HMIS in the area in which those persons and activities are located, or a comparable database, in accordance with HUD's standards on participation, data collection, and reporting under a local HMIS.

Please certify the ESG funded agencies will establish applicable Written Standards for ESG.

Name Becky Smith **Title** Mayor

Signature _____ **Date** _____

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

City of Emporia

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ City Government

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

104 E. 5th Ave.

Requester's name and address (optional)

6 City, state, and ZIP code

Emporia, KS 66801

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	8	–	6	0	2	6	5	7	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

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

ESG ACTIVITY	EXPECTED OUTCOME	PROPOSED OUTCOMES FOR THE ESG PROJECT
Shelter	75% of clients with more than 90 days in shelter exit to permanent destinations.	75%
Shelter	75% of clients with less than 90 days in shelter exit to destination other than the streets.	75%
Street Outreach	50% of clients will access housing (ES, TH, SH, PH or PSH)	50%
Street Outreach	75% of clients will access Essential Services	75%
Homeless Prevention	75% of clients will maintain Permanent Housing for six (6) months.	Not Applicable
Homeless Prevention	75% of clients will access permanent housing	Not Applicable
Rapid Re Housing	75% of clients will maintain Permanent Housing for six (6) months.	Not Applicable
Rapid Re Housing	75% of clients will access permanent housing	Not Applicable

ANTICIPATED PROJECT OUTCOMES
The chart below describes two significant outcome(s) for each activity funded by ESG. These outcomes will apply to all projects funded for the 2026 ESG period.

Certification: To the best of my knowledge and belief, the data in this application are true and correct. This document has been duly authorized by the governing body of the applicant. The applicant will ensure compliance with the ESG regulations of 24 CFR Part 576, the Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards at 2 CFR part 200, the ESG grant agreement and federal and state regulations if assistance is approved.

_____ Becky Smith _____
Signature of Authorized Official of Governing BodyDate

Mayor _____
Title

MINIMUM STANDARDS FOR EMERGENCY SHELTERS

Instructions: Place a check mark in the correct column to indicate whether the property is approved or deficient with respect to each standard. A copy of this checklist should be placed in the shelter's files.

Approved	Deficient	Standard *(24 CFR part 576.403(b))*
☒		1. *Structure and materials*: a. The shelter building is structurally sound to protect the residents from the elements and not pose any threat to the health and safety of the residents. b. Any renovation (including major rehabilitation and conversion) carried out with ESG assistance uses Energy Star and Water Sense products and appliances.
☒		2. *Access*. Where applicable, the shelter is accessible in accordance with: a. Section 504 of the Rehabilitation Act (29 U.S.C. 794) and implementing regulations at 24 CFR part 8; b. The Fair Housing Act (42 U.S.C. 3601 et seq.) and implementing regulations at 24 CFR part 100; and c. Title II of the Americans with Disabilities Act (42 U.S.C. 12131 et seq.) and 28 CFR part 35.
☒		3. *Space and security*: Except where the shelter is intended for day use only, the shelter provides each program participant in the shelter with an acceptable place to sleep and adequate space and security for themselves and their belongings.
☒		4. *Interior air quality*: Each room or space within the shelter has a natural or mechanical means of ventilation. The interior air is free of pollutants at a level that might threaten or harm the health of residents.
☒		5. *Water Supply*: The shelter's water supply is free of contamination.
☒		6. *Sanitary Facilities*: Each program participant in the shelter has access to sanitary facilities that are in proper operating condition, are private, and are adequate for personal cleanliness and the disposal of human waste.
☒		7. *Thermal environment*: The shelter has any necessary heating/cooling facilities in proper operating condition.
☒		8. *Illumination and electricity*: a. The shelter has adequate natural or artificial illumination to permit normal indoor activities and support health and safety. b. There are sufficient electrical sources to permit the safe use of electrical appliances in the shelter.
☒		9. *Food preparation*: Food preparation areas, if any, contain suitable space and equipment to store, prepare, and serve food in a safe and sanitary manner.
☒		10. *Sanitary conditions*: The shelter is maintained in a sanitary condition.
☒		11. *Fire safety*: a. There is at least one working smoke detector in each occupied unit of the shelter. Where possible, smoke detectors are located near sleeping areas. b. All public areas of the shelter have at least one working smoke detector. c. The fire alarm system is designed for hearing-impaired residents. d. There is a second means of exiting the building in the event of fire or other emergency.
☒		12. If ESG funds were used for renovation or conversion, the shelter meets state or local government safety and sanitation standards, as applicable.
NA		13. Meets additional recipient/subrecipient standards (if any).

CERTIFICATION STATEMENT

I certify that I have evaluated the property located at the address below to the best of my ability and find the following:

☒ Property meets all of the above standards.

☐ Property does not meet all of the above standards.

COMMENTS:

ESG Recipient Name: **Kansas Housing Resources Corporation**

ESG Subrecipient Name (if applicable): City of Emporia

Emergency Shelter Name: Bloom House Youth Services

Street Address: 301 W. 11th Ave.

City: Emporia State: KS Zip: 66801

Evaluator Signature: _____ Date of review: 4/8/2026

Evaluator Name: Jeff Lynch

Approving Official Signature (if applicable): _____ Date: _____

Approving Official Name (if applicable): _____

MINIMUM STANDARDS FOR EMERGENCY SHELTERS

Instructions: Place a check mark in the correct column to indicate whether the property is approved or deficient with respect to each standard. A copy of this checklist should be placed in the shelter's files.

Approved	Deficient	Standard *(24 CFR part 576.403(b))*
☒		1. *Structure and materials*: a. The shelter building is structurally sound to protect the residents from the elements and not pose any threat to the health and safety of the residents. b. Any renovation (including major rehabilitation and conversion) carried out with ESG assistance uses Energy Star and Water Sense products and appliances.
☒		2. *Access*. Where applicable, the shelter is accessible in accordance with: a. Section 504 of the Rehabilitation Act (29 U.S.C. 794) and implementing regulations at 24 CFR part 8; b. The Fair Housing Act (42 U.S.C. 3601 et seq.) and implementing regulations at 24 CFR part 100; and c. Title II of the Americans with Disabilities Act (42 U.S.C. 12131 et seq.) and 28 CFR part 35.
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☒		12. If ESG funds were used for renovation or conversion, the shelter meets state or local government safety and sanitation standards, as applicable.
NA		13. Meets additional recipient/subrecipient standards (if any).

CERTIFICATION STATEMENT

I certify that I have evaluated the property located at the address below to the best of my ability and find the following:

☒ Property meets all of the above standards.

☐ Property does not meet all of the above standards.

COMMENTS:

ESG Recipient Name: **Kansas Housing Resources Corporation**

ESG Subrecipient Name (if applicable): City of Emporia

Emergency Shelter Name: S.O.S.

Street Address: 1420 C of E Drive, Suite 6 .

City: Emporia State: KS Zip: 66801

Evaluator Signature: Jeff Lynch Date of review: 4/8/2026

Evaluator Name: Jeff Lynch

Approving Official Signature (if applicable): _____ Date: _____

Approving Official Name (if applicable): _____

Title: Informational Items

Agenda Date: May 6, 2026

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, May 20, 2026.

Commission Meeting :

- Proclamation Recognizing "America's 250th Celebration"
- 417 Commercial CDGB Project

Study Session:

- Solid Waste Master Plan
- 2025 Public Works Department Totals

Alcoholic Beverage Control
109 SW 9th Street, 5th Floor
PO Box 3506
Topeka KS 66601-3506
Mark A. Burghart, Secretary

Kansas
Department of Revenue

Phone: 785-296-7015
Fax: 785-296-7185
www.ksrevenue.gov
Laura Kelly, Governor

2026 AMENDMENTS TO KANSAS LIQUOR LAWS

The 2026 Legislature passed the following bill amending the Liquor Control Act, the Club and Drinking Establishment Act and the Cereal Malt Beverage Act.

House Bill 2481
Becomes effective on publication in the Kansas Register. The full text of the bill may be viewed at HB 2481.

All Liquor License and Cereal Malt Beverage License Types
This bill is only applicable during the 2026 FIFA World Cup tournament from June 11, 2026, through July 19, 2026.

The bill authorizes expanded hours of sales for alcoholic liquor and cereal malt beverages only during the above dates. In cities or counties that opt in, alcoholic liquor and cereal malt beverages may be sold for 23 consecutive hours per day, 6:00 a.m. through 5:00 a.m. the following day. No sales may occur any day between 5:00 a.m. and 6:00 a.m.

The city or county may opt in by passing an ordinance or resolution. A copy of such ordinance or resolution must be submitted to the ABC at KDOR_ABC.Email@KS.GOV or by mail to the address above.

Additional Information
Contact information for your licensing representative or local enforcement agent may be found on our website at https://www.ksrevenue.gov/abccontact.html

Debbi Beavers, Director
Kansas Alcoholic Beverage Control Division

Title:	Discuss Becker Addition/Coronado Creek Storm Sewer Improvements
Agenda Date:	April 15, 2026
Presented By:	Jim Ubert, City Engineer

Background:
See attached BG Consultants memo

BG CONSULTANTS
ENGINEERS · ARCHITECTS · SURVEYORS

Memorandum

To: Jim Ubert, City Engineer

From: Bruce Boettcher

Date: 5/19/25

Re: 22-1215E Emporia: Becker Stormwater Improvements

Project Update:

1. The stream has received multiple evaluations for determination and has been determined to be a WOTUS each time in the most recent years, even with the repeal of some regulations. It is unlikely for this to change as an aquatic habitat has been established (memo dated 2/21/25).
2. Public Meeting 4/9/25 (handout)
    a. Hybrid Channel Improvements
    b. Estimated costs of $3.5 to $4M
    c. Mitigation fees $500k (additional)
3. Schedule
    a. Permitting start first & parallels with design
    b. Design – target completion December 2026
    c. Construction – 12 months of construction (2027)

Next Steps if Project is to move forward:

1. Update Engineering agreement & Notice to Proceed
2. BG assist with RFP for Ecological Consultant
3. Update survey of all utilities and necessary topographic data
4. Hydraulic analysis of the proposed alternative to get the exact channel depths, widths, etc. (modeling)
5. Basis of design report submission to USACE for preliminary review on chosen design.
6. Preliminary plans/Field Check Submit to USCAE for plan review, begin easement process and utility coordination
7. Final Check/Final Permit application with USACE and DWR

Becker Addition Channel Improvements

NEIGHBORHOOD MEETING

APRIL 10, 2025

1

Existing Channel Condition

Significant erosion over time has caused the following:

- Bank movement/ Property Encroachment
- Bank stability losses
- Utility Exposure
- Vegetation Issues

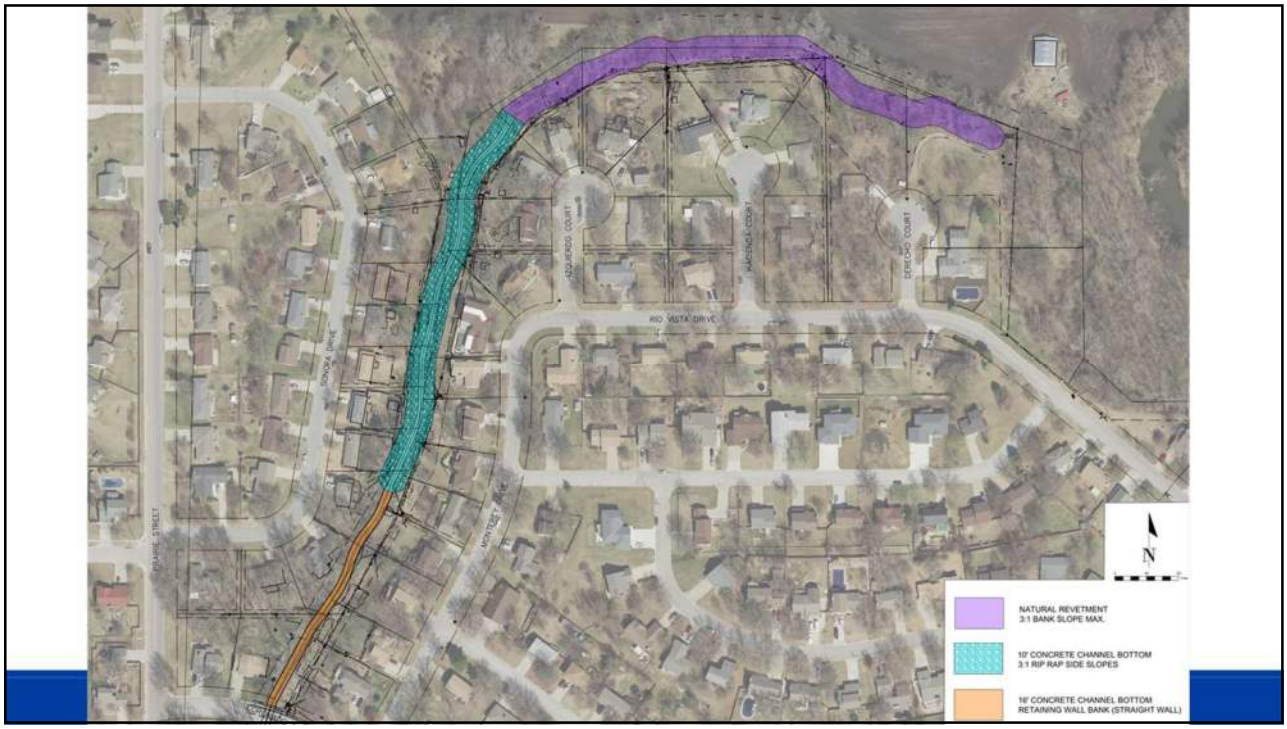
2

Long Term Solutions

Reconstruction of the channel involving three typical sections.

- Section 1 (Starting at Coronado Ave): 16' concrete bottom channel with retaining wall banks.
- Section 2 (Approx. 460' Downstream to 1240' Downstream): 10' concrete bottom channel with 3:1 sloped rip rap banks
- Section 3 (Remaining): Natural Revetment with 3:1 maximum bank slope

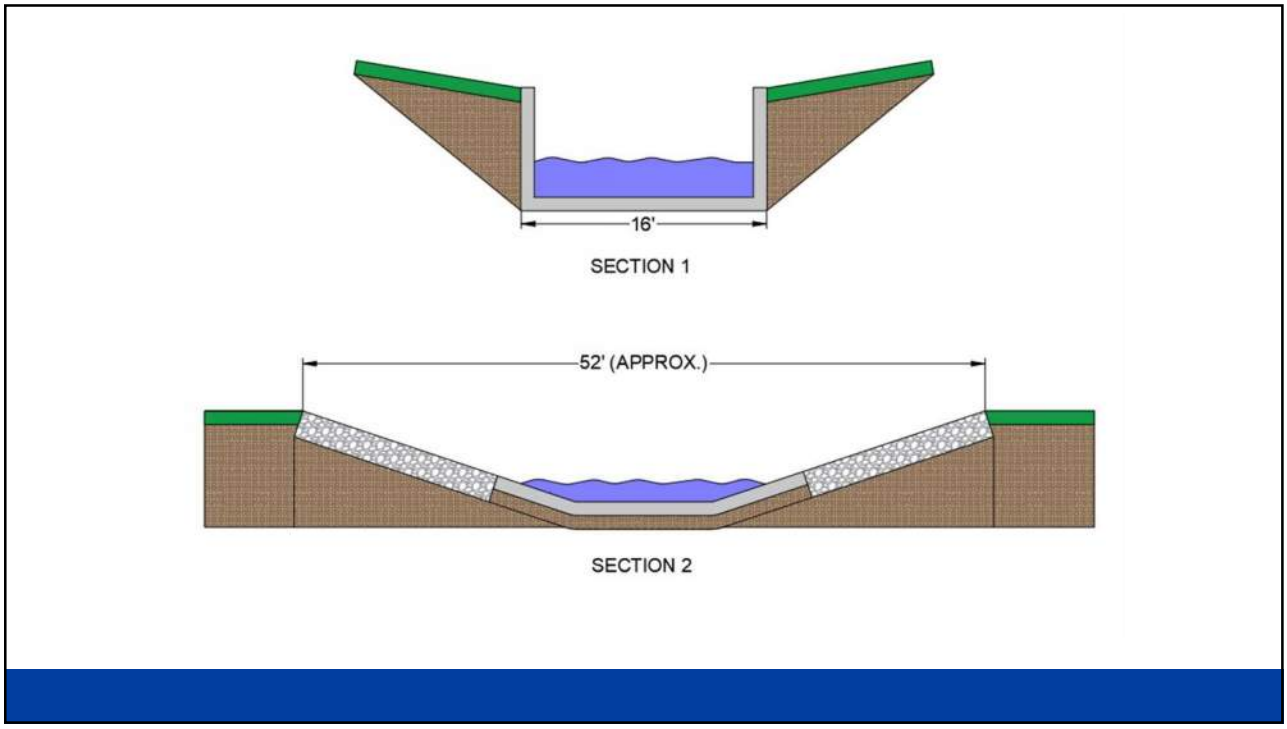
3



4

SONORA DRIVE
CORONADO AVE
MONTEREY DRIVE
IZQUIERDO COURT
NATURAL REVETMENT
3:1 BANK SLOPE MAX.
10' CONCRETE CHANNEL BOTTOM
3:1 RIP RAP SIDE SLOPES
16' CONCRETE CHANNEL BOTTOM
RETAINING WALL BANK (STRAIGHT WALL)
HACIENDA COURT
IZQUIERDO COURT
DERECHO COURT
N

5


16'
SECTION 1
52' (APPROX.)
SECTION 2

6

Project Impacts

- Tree Removal
- Fence Encroachments
- Larger Channel Footprint
- Mitigation Fees

USACE will not allow hardscaping or channel bottom modifications without mitigation fees.

7

Project Information

Estimated Construction Costs: $3.5 M-$4.0M

Estimation Mitigation Fees (additional): $500K

Potential Project Timelines:

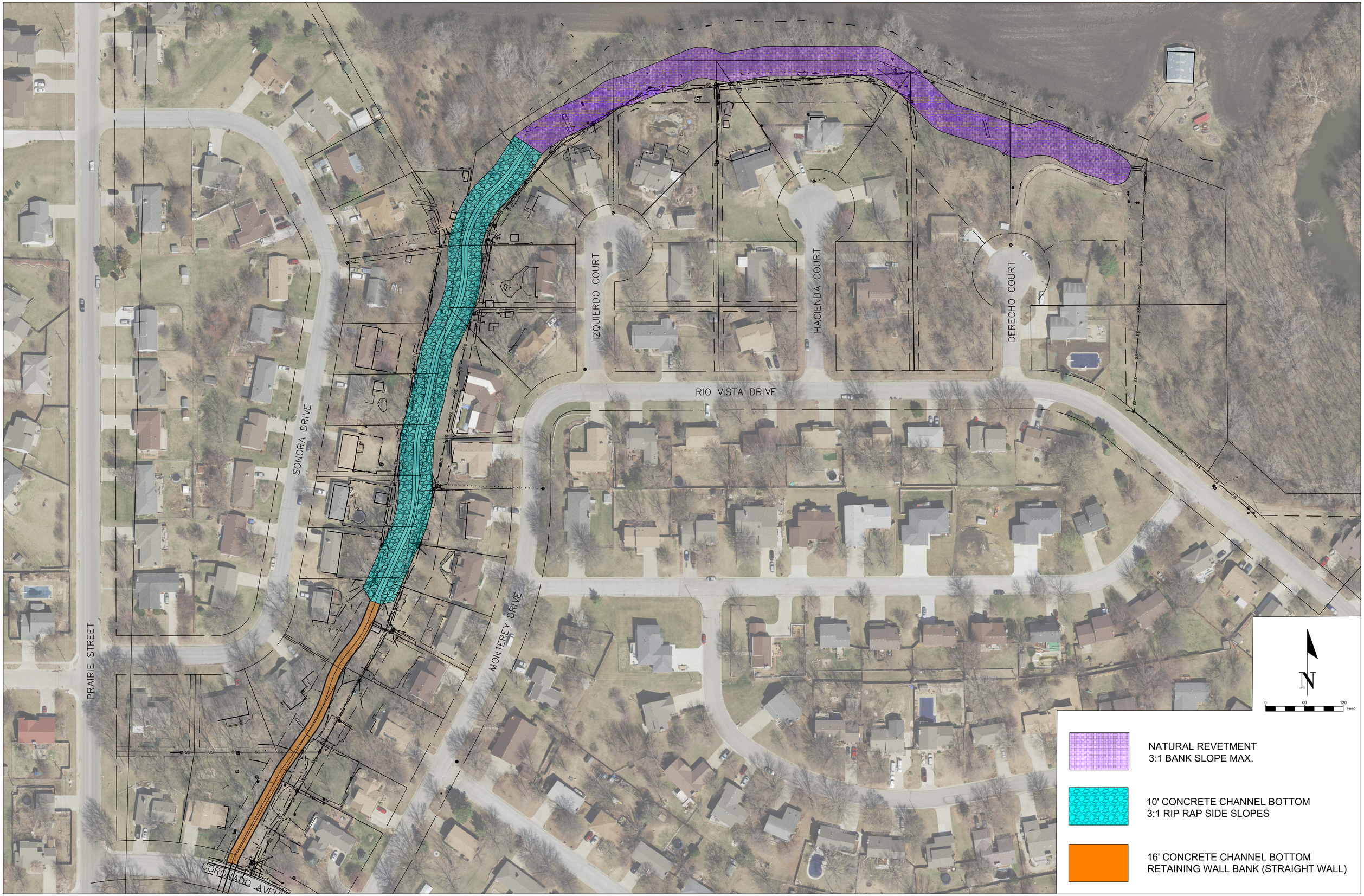
- Permitting: 9 -12 Months (Summer 2025- Summer 2026)
- Design: 12 Months (December 2025 – December 2026)
- Construction: 12 Months (2027 Calendar Year)

8

Abby Mills, PE, CFM abby.mills@bgcons.com

Bruce Boettcher, PE bruce.Boettcher@bgcons.com

9


IZQUIERDO COURT
HACIENDA COURT
DERECHO COURT
RIO VISTA DRIVE
SONORA DRIVE
PRAIRIE STREET
MONTEREY DRIVE
CORONADO AVENUE
N
0
60
120
Feet
NATURAL REVETMENT
3:1 BANK SLOPE MAX.
10' CONCRETE CHANNEL BOTTOM
3:1 RIP RAP SIDE SLOPES
16' CONCRETE CHANNEL BOTTOM
RETAINING WALL BANK (STRAIGHT WALL)

SONORA DRIVE

CORONADO AVE

MONTEREY DRIVE

IZQUIERDO COURT

HACIENDA COURT

DERECHO COURT

NATURAL REVETMENT
3:1 BANK SLOPE MAX.

10' CONCRETE CHANNEL BOTTOM
3:1 RIP RAP SIDE SLOPES

16' CONCRETE CHANNEL BOTTOM
RETAINING WALL BANK (STRAIGHT WALL)

N

0 40 80 Feet

BG CONSULTANTS
ENGINEERS · ARCHITECTS · SURVEYORS

Memorandum

To: Jim Ubert, City of Emporia

From: Abby Mills, P.E., CFM

Date: February 21, 2025

Re: 22-1215E Becker Addition Channel Alternative Selection

Project Recap

The last couple years have had continuous changes in rulings for Waters of the United States, impacting how the USACE would hold jurisdiction over the Becker Addition Channel. The latest rule change simplified the WOTUS rule. Following this rule change, a new jurisdictional determination was completed on the channel. Due to the consistent water in the channel, pools, and aquatic life, this stream was determined to be within the jurisdiction of the USACE. Thus, the project will be subject to LEDPA and mitigation requirements should this not be followed.

Consideration of existing stream parameters, impact to utilities, regulatory requirements, and private property impacts were given. The existing stream condition is creating utility impact due to the erosion of the streambed reducing utility ground cover. Stream banks on the upstream portion are eroding towards private property and at a near vertical slope. Improvements would target protection of property and utility service.

Projects that do not meet the LEDPA requirements will be subject to mitigation requirements. Mitigation can be in the form of buying credits or in-kind restoration. In-kind restoration has specific requirements for the watershed. An ecological consultant would be required to evaluate this potential. Mitigation credits can be purchased in lieu of in-kind restoration. The USACE calculates the number of mitigation credits required for a project based on the environmental impact.

Alternative Selection

Extensive discussion has occurred surrounding alternative selection and the advancement of erosion along the upstream portions of the reach near Coronado Avenue. The following alternatives have been considered:

RCB for entire channel length: This alternative will not meet LEDPA and is very unlikely to be approved by USACE. This alternative is not viable.

Concrete Lining for the entire channel length: Will not meet LEDPA, would require significant mitigation fees.

-Estimated Cost: $3.5M + $500K-$750K in Mitigation Fees

Natural Revetment for entire channel length: Space and erosion issues in the upstream portion of the channel creating limitations. This alternative is not viable.

Hybrid Channel: Concrete bottom and retaining wall for first 460', concrete bottom and riprap wall for following 780', and then natural revetment to the termination of the project. Requires some mitigation but limits the cost due to partial LEDPA compliance.

-Estimated Cost: $3.5M- $4.0M (dependent on Natural Revetment Costs) + $200K-$500K in Mitigation Fees

Action items are as follows:
-City to elect to move forward with an alternative
-Contract with an ecological consultant
-BG Consultants to create memorandum on chosen alternative for initial feedback from Lucius Duerksen with USACE.
-BG Consultants to study channel hydraulics and space requirements to determine location of channel transitions.
-BG Consultants to study overall space impacts of the channel prior to public meeting and study session.

Once initial feedback has been received from Lucius with USACE a memo will be drafted for the City Commission and a public meeting or study session will be scheduled. Following public feedback and Commission approval, a report and figures will be submitted to USACE for LEDPA determination.

The USACE provided estimates on the permitting timelines are 90-days for the LEDPA review and 120-days for the Individual Permit review.

For questions or comments, please contact:

Abby Mills, P.E., CFM
Project Engineer
T: 785.706.2010
E: abby.mills@bgcons.com

Attachments: Hybrid Channel Figure

Commission Action Report
Executive Session

Title: Executive Session

Agenda Date: May 6, 2026

Recommended Action:
Recess into executive session for 30 minutes inviting pertinent city staff for the purpose of consultation with the City Attorney regarding a legal matter. The justification for executive session is provided in K.S.A. 75-4319(b)(2) to protect privileged communication in the attorney-client relationship. The open meeting will resume in this room at approximately __:_____ a.m./p.m.