**CITY COMMISSION**
**WEDNESDAY, AUGUST 19, 2026 AT 11:00 AM**
**VIRTUAL MEETING – LIVE STREAM ONLY**

## 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

### NEW BUSINESS

1) **Approve 2025 Audit Report**
*Presented by: Janet Harrouff, Director of Finance*
**Recommended Action:** Approve the 2025 annual financial audit report

2) **Auditing Services Contact**
*Presented by: Janet Harrouff, Director of Finance*
**Recommended Action:** Approve 2-year extension for auditing services by Hood and Associates, CPA's, PC

3) **Initiative Petition for Ordinance Prohibiting the Installation and Operation of Tier 2 and Tier 3 Battery Storage Systems**
*Presented by: Christina Montgomery, City Attorney*
**Recommended Action:** Authorize the City Attorney to seek leave of the District Court to include the Initiative Petition for Ordinance Prohibiting Tier 2 and Tier 3 Battery Energy Storage Systems in the pending declaratory judgment action and to seek appropriate interim and final relief regarding the City's obligations under K.S.A. 12-3013

4) **Resolution No. 3797 Establishing a Public Hearing for Flint Hills Mall CID**
*Presented by: Tayler Wash, Deputy City Manager*
**Recommended Action:** Accept Petition and Adopt Resolution No. 3797 Establishing a Public Hearing for Flint Hills Mall CID

5) **Ordinance No. 26-24 Adopting Standard Traffic Ordinance for Kansas Cities, 53rd Edition**
*Presented by: James Watson, Assistant City Attorney*
**Recommended Action:** Approve Ordinance No. 26-24 Adopting Standard Traffic Ordinance for Kansas Cities, 53rd Edition

6) **Ordinance No. 26-25 Adopting Uniform Public Offense Code for Kansas Cities, 42nd**

**Edition**

*Presented by: James Watson, Assistant City Attorney*

**Recommended Action:** Approve Ordinance No. 26-25 Adopting *Uniform Public Offense Code for Kansas Cities,* 42nd Edition

7) **Resolution No. 3798 Calling for a Sales Tax Election**

*Presented by: Amanda Gutierrez, Director Emporia Recreation Commission*

**Recommended Action:** Approve Resolution No. 3798 authorizing and providing for the calling of a special question election on November 3, 2026, and approve the related election documents

## COMMUNICATIONS

*Presented by Trey Cocking, City Manager.*

1) Financials & Permits
2) July Budget

## CONSENT AGENDA

*Presented by Trey Cocking, City Manager.*

1) Commission Meeting Minutes for August 5, 2026

## 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

## STUDY SESSION AGENDA ITEMS

1) Meeting Procedures and Decorum Discussion
2) Budget Discussion
3) Economic Development Service Agreement Follow Up Discussion

## EXECUTIVE SESSION

1) Recess into executive session for 15 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 at approximately __:_____ a.m./p.m. and the live stream will resume

## ADJOURNMENT

**Title:** Approve 2025 Annual Audit Report

**Agenda Date:** August 19, 2026

**Presented By:** Janet Harrouff, Director of Finance

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**Background:**
The City of Emporia contracted Hood & Associates to conduct an audit of the 2025 financial records. This is the 7th year of Hood & Associates conducting the annual audit.

**Discussion:**
Michael Keenan will be present to present a summary of the 2025 audit. The city received a clean audit report.

**Financial considerations:**
None

**Recommended action:**
Approve the 2025 annual financial audit report.

**Attachments:**
Annual report
Required management communication letter

# CITY OF EMPORIA, KANSAS

Annual Comprehensive Financial Report

Year Ended December 31, 2025

# CITY OF EMPORIA, KANSAS

## Annual Comprehensive Financial Report

## Year Ended December 31, 2025

Prepared by

Janet Harrouff

Director of Finance

**CITY OF EMPORIA, KANSAS**
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# INTRODUCTORY SECTION

June 26, 2026

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

The Comprehensive Annual Financial Report of the City of Emporia, Kansas for the year ended December 31, 2025 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 municipal government.

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 records, 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; they employ more than 1,600 people. Hostess Brands, LLC opened the Emporia facility in 2012 and currently employs 650 people. Hill's Pet Nutrition employs between 120-150 employees. Fanestil Meats employs over 100 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 a few hundred employees. Vektek also contributes to the local economy by employing nearly 100 employees. The Regional Development Association of East Central Kansas (RDA) continuously work to attract potential employees to the community. Recently, Hopkins Manufacturing announced its closure leading to the elimination of over 100 jobs.

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**

Unrestricted fund balance in the general fund at year end was 26.70 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 fund unrestricted fund balance was 4.86 percent, the wastewater fund unrestricted fund balance was 16.04 percent, and the Solid Waste fund unrestricted fund balance was 23.67 percent. The water and wastewater amounts are below the 20 percent reserve policy set by the City Commission. Solid Waste unrestricted balance is above the 20 percent reserve policy set by the City Commission.

The City of Emporia collects approximately 3.4 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 2025, $1.8 million street maintenance, $451,000 on building updates and repairs and $106,000 on zoo exhibit 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.

**RELEVANT 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, 2024. 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 comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual 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 forty consecutive years (fiscal years 1985-2024). We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

**ACKNOWLEDGMENTS**

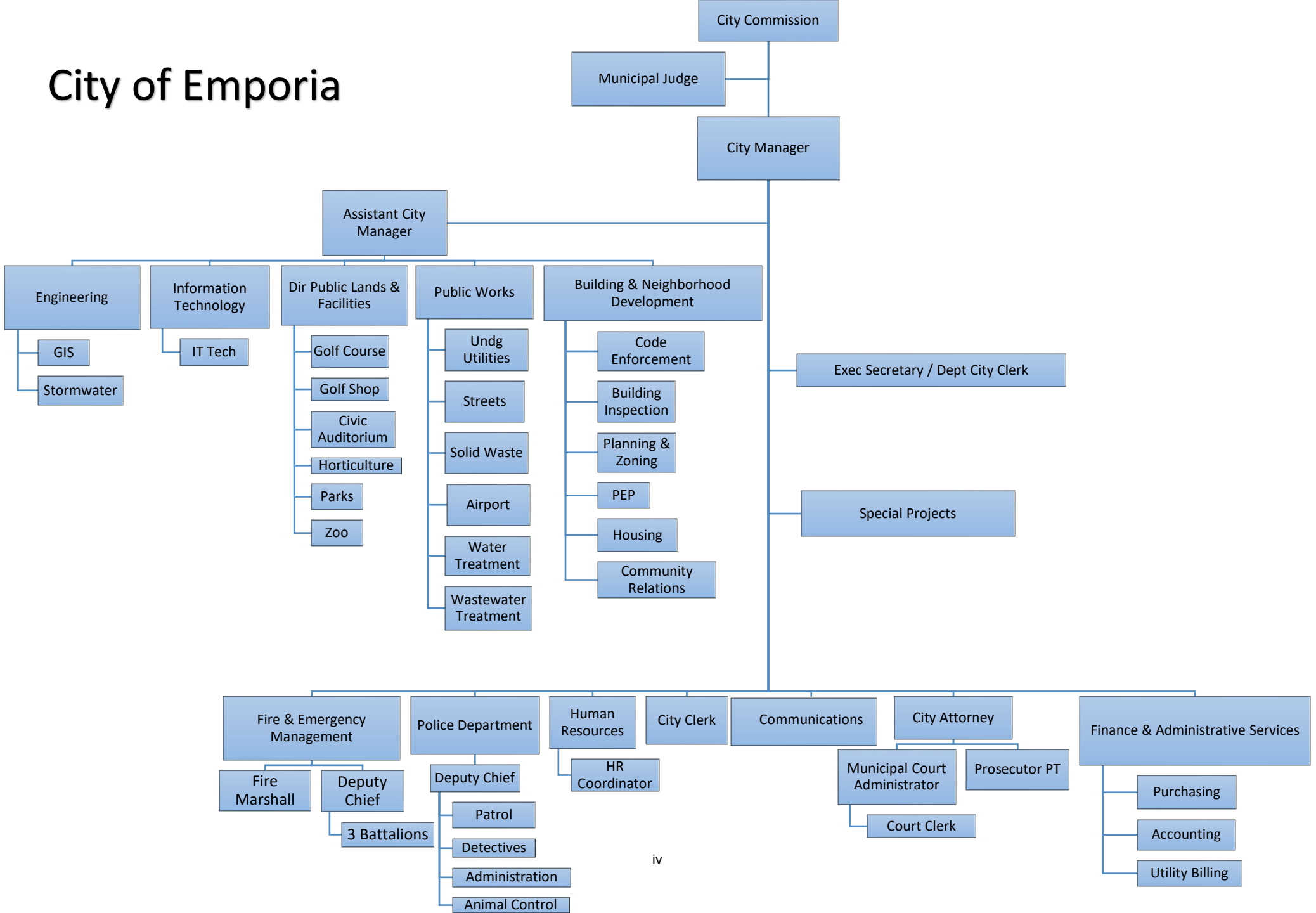
The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I should like to express my appreciation to all members of the department who assisted and contributed to its preparation. I should also like to thank the 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

2025

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

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, 2024

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, 2025, 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, 2025, 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, 2025. 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.

### 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 26, 2026 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 26, 2026

# City of Emporia, Kansas
# Management's Discussion and Analysis
# For the Year Ended December 31, 2025

As management of the City of Emporia, Kansas (the City), we offer readers this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2025. 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, 2025, by $80,832,504 (net position). Of this amount $6,509,005 is unrestricted and may be used to meet future obligations of the City.
- The City's total net position increased by $297,391 during the fiscal year as a result of current year activities. The City's governmental activities increased by $811,135 and the City's business-type activities decreased $513,744 for the year.
- The City's General Fund's unassigned fund balance totaled $9,537,008 at December 31, 2025 or 38.4% of total 2025 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 | |
|---|---|---|---|---|---|---|
| | 2025 | 2024** | 2025 | 2024** | 2025 | 2024** |
| Current and other assets | $ 44,649,386 | $ 42,299,203 | $ 3,135,015 | $ 8,918,504 | $ 47,784,401 | $ 51,217,707 |
| Capital assets | 52,405,047 | 40,777,151 | 89,704,119 | 85,278,352 | 142,109,166 | 126,055,503 |
| Total assets | 97,054,433 | 83,076,354 | 92,839,134 | 94,196,856 | 189,893,567 | 177,273,210 |
| Deferred outflows - pension and opeb | 5,248,957 | 5,483,583 | 971,357 | 1,135,686 | 6,220,314 | 6,619,269 |
| Total deferred outflows of resources | 5,248,957 | 5,483,583 | 971,357 | 1,135,686 | 6,220,314 | 6,619,269 |
| Long-term debt | 41,993,907 | 30,852,216 | 56,983,620 | 57,108,748 | 98,977,527 | 87,960,964 |
| Other liabilities | 2,792,151 | 2,327,944 | 999,540 | 2,004,330 | 3,791,691 | 4,332,274 |
| Total liabilities | 44,786,058 | 33,180,160 | 57,983,160 | 59,113,078 | 102,769,218 | 92,293,238 |
| Deferred inflows - taxes and leases | 11,312,530 | 10,511,078 | - | - | 11,312,530 | 10,511,078 |
| Deferred inflows - pension and opeb | 1,008,732 | 483,764 | 190,897 | 69,286 | 1,199,629 | 553,050 |
| Total deferred inflows of resources | 12,321,262 | 10,994,842 | 190,897 | 69,286 | 12,512,159 | 11,064,128 |
| Net position: | | | | | | |
| Net investment in capital assets | 36,393,155 | 32,925,125 | 29,773,485 | 31,522,765 | 66,166,640 | 64,447,890 |
| Restricted | 8,156,859 | 6,922,281 | - | - | 8,156,859 | 6,922,281 |
| Unrestricted | 646,056 | 4,537,529 | 5,862,949 | 4,627,413 | 6,509,005 | 9,164,942 |
| Total net position | $ 45,196,070 | $ 44,384,935 | $ 35,636,434 | $ 36,150,178 | $ 80,832,504 | $ 80,535,113 |

** As restated - See Note 14

As indicated earlier, net position may serve as a useful indicator of the City's financial position. As of December 31, 2025, assets and deferred outflows of resources exceeded liabilities and deferred inflows by $80,832,504, the largest portion of the City's net position, $66,166,640 (81.86 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, $8,156,859 (10.09 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, $6,509,005, 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 | |
|---|---|---|---|---|---|---|
| | 2025 | 2024** | 2025 | 2024** | 2025 | 2024** |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | $ 6,620,738 | $ 6,287,675 | $ 23,159,390 | $ 21,823,978 | $ 29,780,128 | $ 28,111,653 |
| Operating grants and contributions | 2,446,046 | 2,726,180 | - | - | 2,446,046 | 2,726,180 |
| Capital grants and contributions | 1,774,005 | 6,292,238 | 710,119 | 612,210 | 2,484,124 | 6,904,448 |
| General revenues: | | | | | | |
| Property taxes: | | | | | | |
| General purposes | 9,183,965 | 8,252,071 | - | - | 9,183,965 | 8,252,071 |
| Debt service | 2,443,924 | 2,247,224 | - | - | 2,443,924 | 2,247,224 |
| Sales taxes | 10,175,776 | 9,875,366 | - | - | 10,175,776 | 9,875,366 |
| Franchise taxes | 2,839,596 | 2,838,093 | - | - | 2,839,596 | 2,838,093 |
| Gasoline taxes | 655,731 | 653,077 | - | - | 655,731 | 653,077 |
| Use of money and property | 1,548,950 | 1,791,202 | 311,213 | 531,058 | 1,860,163 | 2,322,260 |
| Other | 172,694 | 250,146 | 102,844 | 196,149 | 275,538 | 446,295 |
| Total revenues | 37,861,425 | 41,213,272 | 24,283,566 | 23,163,395 | 62,144,991 | 64,376,667 |
| Expenses: | | | | | | |
| General government | 4,154,666 | 4,106,809 | - | - | 4,154,666 | 4,106,809 |
| Public safety | 16,765,719 | 16,218,667 | - | - | 16,765,719 | 16,218,667 |
| Highway and streets | 5,206,429 | 5,971,292 | - | - | 5,206,429 | 5,971,292 |
| Culture and recreation | 6,297,810 | 6,411,742 | - | - | 6,297,810 | 6,411,742 |
| Health and environment | 119,400 | 112,200 | - | - | 119,400 | 112,200 |
| Building maintenance | 2,143,703 | 1,961,527 | - | - | 2,143,703 | 1,961,527 |
| Planning and development | 660,108 | 5,248,404 | - | - | 660,108 | 5,248,404 |
| Airport operations | 946,149 | 1,010,188 | - | - | 946,149 | 1,010,188 |
| Interest on long-term debt | 554,371 | 287,988 | - | - | 554,371 | 287,988 |
| Solid waste disposal | - | - | 7,259,109 | 6,520,576 | 7,259,109 | 6,520,576 |
| Sewer utility | - | - | 7,278,215 | 7,316,032 | 7,278,215 | 7,316,032 |
| Water utility | - | - | 10,461,921 | 10,748,683 | 10,461,921 | 10,748,683 |
| Total expenses | 36,848,355 | 41,328,817 | 24,999,245 | 24,585,291 | 61,847,600 | 65,914,108 |
| Change in net position before transfers | 1,013,070 | (115,545) | (715,679) | (1,421,896) | 297,391 | (1,537,441) |
| Transfers | (201,935) | (441,869) | 201,935 | 441,869 | - | - |
| Change in net position | 811,135 | (557,414) | (513,744) | (980,027) | 297,391 | (1,537,441) |
| Net position, beginning, as restated ** | 44,384,935 | 44,942,349 | 36,150,178 | 37,130,205 | 80,535,113 | 82,072,554 |
| Net position, ending | $ 45,196,070 | $ 44,384,935 | $ 35,636,434 | $ 36,150,178 | $ 80,832,504 | $ 80,535,113 |

** As restated - See Note 14

Governmental Activities

Governmental activities increased net position of the City by $811,135. Revenue decreased $3,351,847 from 2024 primarily from decreases in capital grants and contributions of approximately $4.5 million. Tax revenues for the City were $25,298,992, which represents 66.82% of the funding of these activities. Program revenues for the functions totaled $10,840,789 or 28.63% of the funding. Expenses decreased $4,480,462 from 2024 primarily due to the decreases to planning and development expenses of $4.6 million related development projects for Simmons Pet Foods of $3.0 million and Norfolk Iron & Metal of $1.0 million related to 2024. Funding for these development projects was received from the State of Kansas in 2024. Payroll and related benefits increased across all functions by approximately $1.1 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 | $ 4,154,666 | $ (500,568) |
| Public safety | 16,765,719 | (14,777,617) |
| Highway and streets | 5,206,429 | (3,995,288) |
| Culture and recreation | 6,297,810 | (3,991,854) |
| Health and environment | 119,400 | (119,400) |
| Building maintenance | 2,143,703 | (2,143,703) |
| Planning and development | 660,108 | 422,149 |
| Airport operations | 946,149 | (346,914) |
| Interest on long-term debt | 554,371 | (554,371) |
| | $ 36,848,355 | $ (26,007,566) |

As previously noted, expenses from governmental activities total $36,848,355. However, the net costs of these services were $26,007,566. The difference represents direct revenues received from charges for services of $6,620,738 operating grants and contributions of $2,255,731 and capital grants and contributions of $1,964,320. Taxes and other revenues of $27,020,636 were used to cover these net costs.

**Business-Type Activities**

Business-type activities decreased the City's net position by $513,744. Total charges for services revenues increased $1,335,412 over 2024 primarily from increased water rates and usage. Expenses increased by $413,954 over the fiscal year primarily due to higher costs for solid waste, 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 $26,332,464, an increase of $1,516,123 in comparison with the prior year. The ending fund balance amounts were as follows: $44,288 nonspendable; $8,156,859 restricted for various City functions and services; $8,601,389 assigned primarily for capital outlay; and $9,529,928 available for spending at the City's discretion.

Fund balance of the City's General Fund decreased $455,909 from December 31, 2024. Revenues increased $1,481,952, largely due to increases in property taxes of $865,660 from increases in valuation. Expenditures increased $1,871,403, predominantly from increases in personnel costs and related benefits across all functions and capital outlay. At the end of the current fiscal year, unassigned fund balance of the general fund was $9,537,008.

The Construction Projects 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, 2025 was $8,590,398 an increase of $743,685 from 2024 as revenues and transfers in exceeded capital outlay expenditures and transfers out during 2025. All of the fund balance is assigned for future capital outlay.

The Debt Service Fund increased $1,622,537 as revenues exceeded schedule debt service expenditures. The ending fund balance of $5,616,234 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 $513,744 as the Solid Waste and Water funds reported decreases in net position of $1,249,298 and $2,791,142, respectively and the Sewer fund increased by $3,526,696. 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 and transfers in were $1,104,755 over the final budget, mainly because due to actual taxes, charges for services, and transfers in being more than budgeted amounts. The General Fund's actual expenditures and transfers out totaled $29,440,397 compared to the final budgeted total of $33,479,986 for a positive variance of $4,039,589. This favorable variance includes a budget carryover of funds of $5,144,344.

*Capital Asset and Debt Administration*

Capital assets of the governmental activities were $52,405,047 (net of accumulated depreciation) as of December 31, 2025. This represents a $11,627,896 increase from the prior year. Capital assets for business-type activities were $89,704,119 as of December 31, 2025. This represents an increase of $4,425,767 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 Flint Hill Crossing $2.7 million, Overland Road 6$^{th}$ to Hwy 50, $1.4 million and Fire Station $9.1 million. Significant business-type additions include various water projects of $9.1 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 | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 ** | 2025 | 2024 | 2025 | 2024 ** |
| Land | $ 5,319,964 | $ 5,319,964 | $ 222,572 | $ 222,572 | $ 5,542,536 | $ 5,542,536 |
| Construction in progress | 15,326,154 | 4,930,608 | 9,038,777 | 12,263,023 | 24,364,931 | 17,193,631 |
| Land improvements | 21,522,388 | 20,602,170 | 56,971,319 | 53,774,940 | 78,493,707 | 74,377,110 |
| Buildings and improvements | 5,627,737 | 5,028,839 | 13,630,315 | 14,619,418 | 19,258,052 | 19,648,257 |
| Vehicles, equipment, furniture and fixtures, and right-of-use | 4,608,804 | 4,895,570 | 9,841,136 | 4,398,399 | 14,449,940 | 9,293,969 |
| Total | $ 52,405,047 | $ 40,777,151 | $ 89,704,119 | $ 85,278,352 | $ 142,109,166 | $ 126,055,503 |

** As restated

Total general obligation debt of the governmental activities as of December 31, 2025, was $4,700,000, which is a decrease of $855,000. The City added a PBC revenue bond of $12,210,000 in the current year. Total general obligation debt and loans payable of the business-type activities as of December 31, 2025, 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 | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| General obligation bonds | $ 4,700,000 | $ 5,555,000 | $ 17,175,000 | $ 18,960,000 | $ 21,875,000 | $ 24,515,000 |
| PBC revenue bonds | 12,210,000 | - | - | - | 12,210,000 | - |
| Loans payable | - | - | 34,667,703 | 32,626,289 | 34,667,703 | 32,626,289 |
| Total | $ 16,910,000 | $ 5,555,000 | $ 51,842,703 | $ 51,586,289 | $ 68,752,703 | $ 57,141,289 |

At December 31, 2025, the City had total general obligation bond debt outstanding of $21,875,000, backed by the full faith and credit of the City. Total general obligation long-term debt decreased $2,640,000 for the fiscal year ended December 31, 2025. In 2025, the Emporia Public Building Commission (PBC) issued its $12,210,000 Series 2025A revenue bonds to fund the City's Fire Station #1 Project. Loans payable increased $2,041,414 as loan proceeds of $3,650,360 were utilized to fund certain to water utility fund projects.

The City is rated by one of the three rating agencies (Standard & 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 2025 was 4.1%. The unemployment rate is expected to increase due to the closure of Hopkins Manufacturing in the Spring of 2026 and due to reductions in employment at Michelin. At the end of March 2026, the City of Emporia/Lyon County unemployment rate increased to 5.0% according to the Kansas Department of Labor. 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.

Local manufacturers/employers have added employees and expanded their Emporia facilities. Simmons Pet Food employs approximately 1,600 employees as of the end of 2025. Other major employers include Hostess Brands, Hill's Pet Nutrition, and Norfolk Iron and Metal. 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 85% with another 5% in development. Several projects in the downtown area have had a positive impact on the region. Downtown currently has a CDBG Commercial Rehabilitation Grants at 417 Commercial, I. Also, a Hope VI Grant from HUD was awarded to 502 Commercial, a downtown commercial property and the project was completed as of early 2026. 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 2026 through 2027, which should further enhance commercial and residential options in the community core.

In 2025, the City of Emporia made significant improvements to city-owned infrastructure and facilities including completing the last phase of $20 million in water line improvements across Emporia with the completion of the SE Transmission line, which will lead to better water service for Emporia Industrial Park III and should result in fewer water line breaks in Emporia. 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 2026 and beyond. Moreover, the city has completed construction on the replacement of Fire Station #1, representing another multimillion-dollar investment in downtown Emporia. The City is also upgrading Fire Station #2 on Industrial Road.

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 2025, 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 2025, the City Commission approved a 10% increase in rates for the Water, Wastewater, 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.

Exhibit A

**City of Emporia, Kansas**
**Statement of Net Position**
**December 31, 2025**

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | Emporia Public Library |
| **Assets** | | | | |
| Cash and investments | $ 23,717,191 | $ 7,600,990 | $ 31,318,181 | $ 897,530 |
| Receivables: | | | | |
| Taxes | 12,444,063 | - | 12,444,063 | - |
| Accounts | 617,997 | 1,718,783 | 2,336,780 | - |
| Special assessments | 110,246 | - | 110,246 | - |
| Due from other governments | 643,240 | - | 643,240 | 1,319,962 |
| Leases receivable | 369,572 | - | 369,572 | - |
| Beneficial interest in Community Foundation | - | - | - | 505,229 |
| Internal balances | 6,702,789 | (6,702,789) | - | - |
| Inventory and prepaid expenses | 44,288 | 518,031 | 562,319 | 52,034 |
| Capital assets: | | | | |
| Not being depreciated | 20,646,118 | 9,261,349 | 29,907,467 | - |
| Being depreciated, net of depreciation | 31,758,929 | 80,442,770 | 112,201,699 | 289,923 |
| Total assets | 97,054,433 | 92,839,134 | 189,893,567 | 3,064,678 |
| **Deferred Outflows of Resources** | | | | |
| Pension related deferred outflows | 4,876,264 | 862,232 | 5,738,496 | 152,323 |
| OPEB related deferred outflows | 372,693 | 109,125 | 481,818 | - |
| Total deferred outflows of resources | 5,248,957 | 971,357 | 6,220,314 | 152,323 |
| **Liabilities** | | | | |
| Accounts payable | 971,269 | 460,332 | 1,431,601 | 24,401 |
| Accrued expenses | 771,063 | 171,243 | 942,306 | - |
| Accrued interest payable | 330,238 | 367,965 | 698,203 | - |
| Claims payable | 719,581 | - | 719,581 | - |
| Long term debt: | | | | |
| Due within one year | 2,359,737 | 4,188,117 | 6,547,854 | 26,198 |
| OPEB due within one year | 64,000 | 18,000 | 82,000 | - |
| Due in more than one year | 17,698,492 | 49,222,585 | 66,921,077 | - |
| Net pension liability | 20,782,917 | 3,235,389 | 24,018,306 | 533,390 |
| OPEB liability | 1,088,761 | 319,529 | 1,408,290 | - |
| Total liabilities | 44,786,058 | 57,983,160 | 102,769,218 | 583,989 |
| **Deferred Inflows of Resources** | | | | |
| Property taxes | 10,956,229 | - | 10,956,229 | 1,319,962 |
| Leases | 356,301 | - | 356,301 | |
| Pension related deferred inflows | 736,250 | 111,114 | 847,364 | 18,321 |
| OPEB related deferred inflows | 272,482 | 79,783 | 352,265 | - |
| Total deferred inflows of resources | 12,321,262 | 190,897 | 12,512,159 | 1,338,283 |
| **Net Position** | | | | |
| Net investment in capital assets | 36,393,155 | 29,773,485 | 66,166,640 | 289,923 |
| Restricted: | | | | |
| Public safety | 168,973 | - | 168,973 | - |
| Highways and streets | 233,154 | - | 233,154 | - |
| Culture and recreation | 788,335 | - | 788,335 | - |
| Planning and development | 1,073,228 | - | 1,073,228 | - |
| Debt service | 5,893,169 | - | 5,893,169 | - |
| Library (Nonexpendable) | - | - | - | 341,127 |
| Library (Expendable) | - | - | - | 315,470 |
| Unrestricted (deficit) | 646,056 | 5,862,949 | 6,509,005 | 348,209 |
| Total net position | $ 45,196,070 | $ 35,636,434 | $ 80,832,504 | $ 1,294,729 |

See accompanying notes to the basic financial statements

Exhibit B

**City of Emporia, Kansas**
**Statement of Activities**
**For the Year Ended December 31, 2025**

| 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 | $ 4,154,666 | $ 3,304,980 | $ 349,118 | $ - | $ (500,568) | $ - | $ (500,568) | $ - |
| Public safety | 16,765,719 | 1,720,163 | 267,939 | - | (14,777,617) | - | (14,777,617) | - |
| Highway and streets | 5,206,429 | - | 569,063 | 642,078 | (3,995,288) | - | (3,995,288) | - |
| Culture and recreation | 6,297,810 | 1,099,589 | 74,440 | 1,131,927 | (3,991,854) | - | (3,991,854) | - |
| Health and environment | 119,400 | - | - | - | (119,400) | - | (119,400) | - |
| Building maintenance | 2,143,703 | - | - | - | (2,143,703) | - | (2,143,703) | - |
| Planning and development | 660,108 | - | 1,082,257 | - | 422,149 | - | 422,149 | - |
| Airport operations | 946,149 | 496,006 | 103,229 | - | (346,914) | - | (346,914) | - |
| Interest on long-term debt | 554,371 | - | - | - | (554,371) | - | (554,371) | - |
| Total governmental activities | 36,848,355 | 6,620,738 | 2,446,046 | 1,774,005 | (26,007,566) | - | (26,007,566) | - |
| **Business-type activities** | | | | | | | | |
| Solid waste disposal | 7,259,109 | 5,816,475 | - | - | - | (1,442,634) | (1,442,634) | - |
| Sewer utility | 7,278,215 | 7,532,980 | - | 710,119 | - | 964,884 | 964,884 | - |
| Water utility | 10,461,921 | 9,809,935 | - | - | - | (651,986) | (651,986) | - |
| Total business-type activities | 24,999,245 | 23,159,390 | - | 710,119 | - | (1,129,736) | (1,129,736) | - |
| Total primary government | $ 61,847,600 | $ 29,780,128 | $ 2,446,046 | $ 2,484,124 | (26,007,566) | (1,129,736) | (27,137,302) | - |
| **Component Unit** | | | | | | | | |
| Emporia Public Library | $ 1,486,828 | $ 21,591 | $ 371,226 | $ - | - | - | - | (1,094,011) |
| General revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property taxes: | | | | | | | | |
| General purposes | | | | | 9,183,965 | - | 9,183,965 | 1,268,236 |
| Debt service | | | | | 2,443,924 | - | 2,443,924 | - |
| Sales taxes | | | | | 10,175,776 | - | 10,175,776 | - |
| Franchise taxes | | | | | 2,839,596 | - | 2,839,596 | - |
| Gasoline taxes | | | | | 655,731 | - | 655,731 | - |
| Use of money and property | | | | | 1,548,950 | 311,213 | 1,860,163 | 59,382 |
| Gain on sale of capital assets | | | | | 31,600 | 102,844 | 134,444 | |
| Other | | | | | 141,094 | - | 141,094 | 2,000 |
| Transfers | | | | | (201,935) | 201,935 | - | - |
| Total general revenues | | | | | 26,818,701 | 615,992 | 27,434,693 | 1,329,618 |
| Change in net position | | | | | 811,135 | (513,744) | 297,391 | 235,607 |
| Net position, beginning of year | | | | | 45,334,489 | 35,508,813 | 80,843,302 | 1,059,122 |
| Prior period restatement | | | | | (949,554) | 641,365 | (308,189) | - |
| Net position, beginning of year, as restated | | | | | 44,384,935 | 36,150,178 | 80,535,113 | 1,059,122 |
| Net position, end of year | | | | | $ 45,196,070 | $ 35,636,434 | $ 80,832,504 | $ 1,294,729 |

See accompanying notes to the basic financial statements

Exhibit C

**CITY OF EMPORIA, KANSAS**
**Balance Sheet - Governmental Funds**
**December 31, 2025**

| | General | Construction Projects | Debt Service | Non-Major Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and investments | $ 1,176,857 | $ 9,422,652 | $ 5,616,309 | $ 2,575,847 | $ 18,791,665 |
| Receivables: | | | | | |
| Taxes | 9,135,673 | - | 2,117,560 | 1,190,830 | 12,444,063 |
| Accounts | 381,527 | 196,179 | - | 9,222 | 586,928 |
| Special assessments | - | - | 110,246 | - | 110,246 |
| Due from other governments | 643,240 | - | - | - | 643,240 |
| Leases receivable | 369,572 | - | - | - | 369,572 |
| Inventory | 44,288 | - | - | - | 44,288 |
| Due from other funds | 6,707,357 | - | - | - | 6,707,357 |
| Total Assets | $ 18,458,514 | $ 9,618,831 | $ 7,844,115 | $ 3,775,899 | $ 39,697,359 |
| **Liabilities** | | | | | |
| Accounts payable | $ 140,395 | $ 798,897 | $ - | $ 31,977 | $ 971,269 |
| Accrued liabilities | 721,692 | 34,317 | 75 | 14,979 | 771,063 |
| Due to other funds | - | - | - | 4,568 | 4,568 |
| Total Liabilities | 862,087 | 833,214 | 75 | 51,524 | 1,746,900 |
| **Deferred inflows of resources** | | | | | |
| Unavailable revenue | | | | | |
| Special assessments | - | - | 110,246 | - | 110,246 |
| Leases | 356,301 | - | - | - | 356,301 |
| Notes receivable | - | 195,219 | - | - | 195,219 |
| Taxes | 7,647,839 | - | 2,117,560 | 1,190,830 | 10,956,229 |
| **Total deferred inflows of resources** | 8,004,140 | 195,219 | 2,227,806 | 1,190,830 | 11,617,995 |
| **Fund balances:** | | | | | |
| Nonspendable: | | | | | |
| Inventory | 44,288 | - | - | - | 44,288 |
| Restricted for: | | | | | |
| Public safety | - | - | - | 168,973 | 168,973 |
| Highway and streets | - | - | - | 233,154 | 233,154 |
| Culture and recreation | - | - | - | 788,335 | 788,335 |
| Planning and development | - | - | - | 1,073,228 | 1,073,228 |
| Debt service | - | - | 5,616,234 | 276,935 | 5,893,169 |
| Committed for: | | | | | |
| Assigned for: | | | | | |
| Capital outlay | 10,991 | 8,590,398 | - | - | 8,601,389 |
| Unassigned (deficit) | 9,537,008 | - | - | (7,080) | 9,529,928 |
| Total fund balance | 9,592,287 | 8,590,398 | 5,616,234 | 2,533,545 | 26,332,464 |
| Total liabilities, deferred inflows of resources and fund balances | $ 18,458,514 | $ 9,618,831 | $ 7,844,115 | $ 3,775,899 | $ 39,697,359 |

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, 2025**

| | | |
|---|---|---|
| Fund balances of governmental funds | $ | 26,332,464 |
| 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. | | 52,405,047 |
| 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 | | 4,240,225 |
| 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 | | (20,122,229) |
| Total pension liability | | (20,782,917) |
| Total OPEB liability | | (1,088,761) |
| Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds. | | 305,465 |
| 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. | | (330,238) |
| 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. | | 4,237,014 |
| Net position of governmental activities | $ | 45,196,070 |

See accompanying notes to the basic financial statements

Exhibit D

**City of Emporia, Kansas**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**For the Year Ended December 31, 2025**

| | General | Construction Projects | Debt Service | Non-Major Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Revenues:** | | | | | |
| Taxes | $ 17,346,216 | $ - | $ 2,296,705 | $ 1,350,031 | $ 20,992,952 |
| Charges for services | 2,734,564 | - | - | - | 2,734,564 |
| Special assessments | - | - | 39,466 | - | 39,466 |
| Intergovernmental | 3,995,589 | 1,490,726 | 49,440 | 1,967,977 | 7,503,732 |
| Licenses and permits | 237,010 | - | - | - | 237,010 |
| Fines and fees | 647,005 | - | - | - | 647,005 |
| Use of money and property | 363,975 | 504,176 | 191,374 | 95,247 | 1,154,772 |
| Contributions | 25,700 | 712,185 | - | 1,542 | 739,427 |
| Administrative fees | 2,973,250 | - | - | - | 2,973,250 |
| Miscellaneous | 232,781 | 294,828 | 9,689 | 110,784 | 648,082 |
| Total Revenues | 28,556,090 | 3,001,915 | 2,586,674 | 3,525,581 | 37,670,260 |
| **Expenditures:** | | | | | |
| Current: | | | | | |
| General government | 2,496,547 | - | - | 100,808 | 2,597,355 |
| Public safety | 15,148,967 | - | - | 33,177 | 15,182,144 |
| Highway and streets | 356,253 | - | - | 1,003,802 | 1,360,055 |
| Culture and recreation | 3,359,521 | - | - | 2,252,907 | 5,612,428 |
| Health and environment | - | - | - | 119,400 | 119,400 |
| Building maintenance | 1,917,122 | - | - | - | 1,917,122 |
| Planning and development | - | - | - | 660,108 | 660,108 |
| Airport operations | 724,668 | - | - | - | 724,668 |
| Appropriations | 100,892 | - | - | - | 100,892 |
| Capital outlay | 501,741 | 17,829,528 | - | 103,146 | 18,434,415 |
| Debt service: | | | | | |
| Principal | 227,786 | - | 855,000 | 683,863 | 1,766,649 |
| Interest and fiscal charges | 19,201 | 33,314 | 195,100 | 75,838 | 323,453 |
| Total Expenditures | 24,852,698 | 17,862,842 | 1,050,100 | 5,033,049 | 48,798,689 |
| Excess of Revenues Over (Under) Expenditures | 3,703,392 | (14,860,927) | 1,536,574 | (1,507,468) | (11,128,429) |
| **Other financing sources (uses):** | | | | | |
| Transfers in | 441,364 | 16,504,018 | 85,963 | 1,917,134 | 18,948,479 |
| Transfers out | (5,102,406) | (899,406) | (12,210,000) | (938,602) | (19,150,414) |
| Issuance of long-term debt | 501,741 | - | 12,210,000 | 103,146 | 12,814,887 |
| Proceeds from sale of capital assets | - | - | - | 31,600 | 31,600 |
| Total Other Financing Sources (Uses) | (4,159,301) | 15,604,612 | 85,963 | 1,113,278 | 12,644,552 |
| Net change in fund balances | (455,909) | 743,685 | 1,622,537 | (394,190) | 1,516,123 |
| Fund balances, beginning of year | 10,048,196 | 8,488,078 | 3,993,697 | 2,927,735 | 25,457,706 |
| Prior period restatement | - | (641,365) | - | - | (641,365) |
| Fund balances, beginning of year, as restated | 10,048,196 | 7,846,713 | 3,993,697 | 2,927,735 | 24,816,341 |
| Fund balances, end of year | $ 9,592,287 | $ 8,590,398 | $ 5,616,234 | $ 2,533,545 | $ 26,332,464 |

See accompanying notes to the basic financial statements

**City of Emporia, Kansas**
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities**
**For the Year Ended December 31, 2025**

| | |
|---|---|
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Net change in fund balances - total governmental funds | $ 1,516,123 |
| 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 | 16,153,562 |
| Depreciation | (4,525,666) |
| 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 | (43,096) |
| 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 | 1,766,649 |
| Bond premium amortization | 34,287 |
| Proceeds from long term debt | (12,814,887) |
| Changes in accrued interest payable | (265,205) |
| 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 | (6,900) |
| Changes in net pension obligations, deferred outflows and inflows | (880,434) |
| 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. | (123,298) |
| Change in net position of governmental activities | $ 811,135 |

See accompanying notes to the basic financial statements

Exhibit E

**CITY OF EMPORIA, KANSAS**
**Statement of Net Position**
**Proprietary Funds**
**December 31, 2025**

| | Enterprise Funds | | | | |
|---|---|---|---|---|---|
| | Water Utility | Sewer Utility | Solid Waste | Total | Internal Service Funds |
| **Assets** | | | | | |
| Current assets: | | | | | |
| Cash and investments | $ - | $ 5,574,400 | $ 2,026,590 | $ 7,600,990 | $ 4,925,526 |
| Accounts receivables, net | 547,048 | 642,837 | 528,898 | 1,718,783 | 31,069 |
| Inventory | 518,031 | - | - | 518,031 | - |
| Total current assets | 1,065,079 | 6,217,237 | 2,555,488 | 9,837,804 | 4,956,595 |
| Noncurrent assets: | | | | | |
| Capital assets: | | | | | |
| Not being depreciated | 8,472,066 | 686,658 | 102,625 | 9,261,349 | - |
| Being depreciated, net of depreciation | 34,582,584 | 44,287,361 | 1,572,825 | 80,442,770 | - |
| Total noncurrent assets | 43,054,650 | 44,974,019 | 1,675,450 | 89,704,119 | - |
| Total assets | 44,119,729 | 51,191,256 | 4,230,938 | 99,541,923 | 4,956,595 |
| **Deferred Outflows of Resources** | | | | | |
| Pension related deferred outflows | 229,260 | 231,546 | 401,426 | 862,232 | - |
| OPEB related deferred outflows | 28,978 | 29,215 | 50,932 | 109,125 | - |
| Total Deferred Outflows of Resources | 258,238 | 260,761 | 452,358 | 971,357 | - |
| **Liabilities** | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 106,331 | 160,236 | 193,765 | 460,332 | - |
| Accrued liabilities | 72,098 | 34,476 | 64,669 | 171,243 | - |
| Due to other funds | 6,702,789 | - | - | 6,702,789 | - |
| Accrued interest payable | 118,944 | 249,021 | - | 367,965 | - |
| Claims payable | - | - | - | - | 719,581 |
| Current maturities on long-term debt | 2,076,238 | 2,026,778 | 85,101 | 4,188,117 | - |
| OPEB due within one year | 5,000 | 5,000 | 8,000 | 18,000 | - |
| Total current liabilities: | 9,081,400 | 2,475,511 | 351,535 | 11,908,446 | 719,581 |
| Long-term liabilities: | | | | | |
| Pension liability | 860,263 | 868,839 | 1,506,287 | 3,235,389 | - |
| OPEB liability | 84,630 | 85,364 | 149,535 | 319,529 | - |
| Due in more than one year | 20,493,800 | 28,680,919 | 47,866 | 49,222,585 | - |
| Total long-term liabilities: | 21,438,693 | 29,635,122 | 1,703,688 | 52,777,503 | - |
| Total liabilities | 30,520,093 | 32,110,633 | 2,055,223 | 64,685,949 | 719,581 |
| **Deferred Inflows of Resources** | | | | | |
| Pension related deferred inflows | 29,544 | 29,839 | 51,731 | 111,114 | - |
| OPEB related deferred inflows | 21,186 | 21,360 | 37,237 | 79,783 | - |
| Total Deferred Inflows of Resources | 50,730 | 51,199 | 88,968 | 190,897 | - |
| **Net position** | | | | | |
| Net investment in capital assets | 13,860,014 | 14,287,855 | 1,625,616 | 29,773,485 | - |
| Unrestricted (deficit) | (52,870) | 5,002,330 | 913,489 | 5,862,949 | 4,237,014 |
| Total net position | $ 13,807,144 | $ 19,290,185 | $ 2,539,105 | $ 35,636,434 | $ 4,237,014 |

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, 2025**

| | Enterprise Funds | | | | |
|---|---|---|---|---|---|
| | Water Utility | Sewer Utility | Solid Waste | Total | Internal Service Fund |
| **Operating revenues:** | | | | | |
| Charges for services | $ 9,782,903 | $ 7,523,395 | $ 5,802,786 | $ 23,109,084 | $ 3,718,071 |
| Other | 27,032 | 9,585 | 13,689 | 50,306 | 55,666 |
| Total operating revenues | 9,809,935 | 7,532,980 | 5,816,475 | 23,159,390 | 3,773,737 |
| **Operating expenses:** | | | | | |
| Personal services | 1,522,501 | 1,508,931 | 2,776,008 | 5,807,440 | - |
| Contractual services | 1,078,729 | 392,472 | 1,834,108 | 3,305,309 | - |
| Commodities | 2,830,833 | 1,212,506 | 503,527 | 4,546,866 | - |
| Maintenance and repairs | 947,005 | 530,310 | 315,294 | 1,792,609 | - |
| Depreciation | 1,720,786 | 2,060,034 | 470,123 | 4,250,943 | - |
| Administrative charges | 1,405,680 | 610,000 | 924,880 | 2,940,560 | - |
| Other | 460,135 | 195,360 | 430,412 | 1,085,907 | - |
| Claims and expenses | - | - | - | - | 4,099,696 |
| Total operating expenses | 9,965,669 | 6,509,613 | 7,254,352 | 23,729,634 | 4,099,696 |
| Operating income (loss) | (155,734) | 1,023,367 | (1,437,877) | (570,244) | (325,959) |
| **Nonoperating revenues (expenses):** | | | | | |
| Gain (loss) on sale of capital assets | (23,678) | - | 102,844 | 79,166 | - |
| Intergovernmental | - | 710,119 | - | 710,119 | - |
| Use of money and property | 56,699 | 180,409 | 74,105 | 311,213 | 202,661 |
| Interest and fiscal charges | (472,574) | (768,602) | (4,757) | (1,245,933) | - |
| Total nonoperating revenues (expenses) | (439,553) | 121,926 | 172,192 | (145,435) | 202,661 |
| Income (loss) before transfers and capital grants and contributions | (595,287) | 1,145,293 | (1,265,685) | (715,679) | (123,298) |
| Transfers in | 350,000 | 2,545,855 | 16,387 | 2,912,242 | - |
| Transfers out | (2,545,855) | (164,452) | - | (2,710,307) | - |
| Change in net position | (2,791,142) | 3,526,696 | (1,249,298) | (513,744) | (123,298) |
| Total net position, beginning of year | 15,956,921 | 15,763,489 | 3,788,403 | 35,508,813 | 4,360,312 |
| Prior period restatement | 641,365 | - | - | 641,365 | - |
| Total net position, beginning of year, as restated | 16,598,286 | 15,763,489 | 3,788,403 | 36,150,178 | 4,360,312 |
| Total net position, end of year | $ 13,807,144 | $ 19,290,185 | $ 2,539,105 | $ 35,636,434 | $ 4,237,014 |

See accompanying notes to the basic financial statements

**City of Emporia, Kansas**
**Statement of Cash Flows**
**Proprietary Funds**
**For the Year Ended December 31, 2025**

| | Enterprise Funds | | | | Internal Service Funds |
|---|---|---|---|---|---|
| | Water Utility | Sewer Utility | Solid Waste | Totals | |
| Cash flows from operating activities: | | | | | |
| Receipts from customers and others | $ 10,127,623 | $ 7,378,366 | $ 5,766,414 | $ 23,272,403 | $ 3,773,170 |
| Payments to suppliers | (7,808,117) | (2,877,655) | (4,048,900) | (14,734,672) | (3,946,898) |
| Payments to employees | (1,345,570) | (1,481,035) | (2,731,051) | (5,557,656) | - |
| Net cash provided by (used in) operating activities | 973,936 | 3,019,676 | (1,013,537) | 2,980,075 | (173,728) |
| Cash flows from noncapital financing activities: | | | | | |
| Transfers in (out) | 350,000 | (164,452) | 16,387 | 201,935 | - |
| Negative cash balance implicitly financed | 4,608,999 | - | - | 4,608,999 | - |
| Net cash provided by (used in) noncapital financing activities | 4,958,999 | (164,452) | 16,387 | 4,810,934 | - |
| Cash flows from investing activities: | | | | | |
| Interest received | 56,699 | 180,409 | 74,105 | 311,213 | 202,661 |
| Net cash provided by (used in) investing activities | 56,699 | 180,409 | 74,105 | 311,213 | 202,661 |
| Cash flows from capital and related financing activities: | | | | | |
| Purchase and construction of capital assets | (8,122,233) | (257,797) | (320,358) | (8,700,388) | - |
| Proceeds from sale of capital assets | - | - | 102,844 | 102,844 | - |
| Capital grants | - | 710,119 | - | 710,119 | - |
| Proceeds from long-term debt | 3,650,360 | - | - | 3,650,360 | - |
| Principal paid on long-term debt | (1,562,931) | (1,976,861) | (31,859) | (3,571,651) | - |
| Interest paid | (586,643) | (815,666) | (4,757) | (1,407,066) | - |
| Net cash provided by (used in) capital and related financing activities | (6,621,447) | (2,340,205) | (254,130) | (9,215,782) | - |
| Net change in cash and equivalents | (631,813) | 695,428 | (1,177,175) | (1,113,560) | 28,933 |
| Cash and equivalents, beginning of year | 631,813 | 4,878,972 | 3,203,765 | 8,714,550 | 4,896,593 |
| Cash and equivalents, end of year | $ - | $ 5,574,400 | $ 2,026,590 | $ 7,600,990 | $ 4,925,526 |
| Reconciliation of operating income to net cash provided by (used in) operating activities: | | | | | |
| Operating income (loss) | $ (155,734) | $ 1,023,367 | $ (1,437,877) | $ (570,244) | $ (325,959) |
| Adjustments to reconcile operating income (loss) to net cash used by operations: | | | | | |
| Depreciation | 1,720,786 | 2,060,034 | 470,123 | 4,250,943 | - |
| Changes in compensated absences | 108,395 | 8,889 | (28,808) | 88,476 | - |
| Changes in total pension liability | (60,581) | (83,913) | (90,640) | (235,134) | - |
| Changes in total OPEB liability | 20,968 | 13,035 | 30,334 | 64,337 | |
| Changes in deferred outflows of resources | 42,061 | 51,647 | 70,621 | 164,329 | - |
| Changes in deferred inflows of resources | 33,316 | 31,587 | 56,708 | 121,611 | - |
| Changes in: | | | | | |
| Receivables | (31,839) | (154,614) | (50,061) | (236,514) | (567) |
| Inventory | (61,635) | - | - | (61,635) | - |
| Accounts and claims payable | (1,024,100) | 62,993 | (40,679) | (1,001,786) | 152,798 |
| Accrued liabilities | 32,772 | 6,651 | 6,742 | 46,165 | - |
| Net cash provided by (used in) operating activities | $ 973,936 | $ 3,019,676 | $ (1,013,537) | $ 2,980,075 | $ (173,728) |
| Noncash capital and financing activities: | | | | | |
| Leasing activities | $ 107,018 | $ 50,451 | $ - | $ 157,469 | $ - |
| Transfers in (out) of capital assets | $ (2,545,855) | $ 2,545,855 | $ - | $ - | $ - |

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.

### *Blended Component Unit*

Emporia Public Building Commission (PBC) – The PBC was established to benefit the City and is governed by a five-member board. The City appoints all five members of the PBC Board and imposes its will on the PBC. The PBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by the City. The PBC finances the debt service of the revenue bonds by leasing the land and facilities to the City. The City guarantees the rentals under the PBC lease. For financial reporting purposes, the underlying leases are treated as a financed purchases as the contract transfers ownership of the underlying assets by the end of the contract. The PBC has no power to levy taxes, and revenue bonds issued by the PBC are not included in any legal debt limitations of the Unified Government. For financial reporting, the financial activities of the PBC are accounted for within the Debt Service Fund of the City. Separate audited financial statements are not prepared by the PBC.

### *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 $1,268,157 to the Library in 2025. 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 Construction Projects Fund is used to account for activities of the City's capital related improvements and projects that include the following: Multi-Year Improvements, Internal Improvements, Recreation Center Improvements, Civic Auditorium Project, Airport Improvements, Park Improvements, Paving Projects, and Capital Projects sub-funds.

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:

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.

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.

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.

***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 receivable 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 Arrangements***

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 2026 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 acquisition 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 |
| Leased vehicles and equipment | 3-5 |
| Subscription based information technology arrangements | 3-5 |
| 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.

All employer related costs of compensated absences are recognized as a liability in the government-wide and proprietary fund financial statements if (a) the leave is attributable to services already rendered, (b) accumulates, and (c) is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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 Water Utility, Sewer Utility, and Solid Waste Utility funds. Amounts charged for such services for the year ended December 31, 2025 were $1,405,680, $610,000, and $924,880, 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 annual legal 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 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 the following special revenue funds: 2017 Housing, 2020 Housing, Emergency Shelter, Law Enforcement Block Grants, 2014 Housing, 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. A legal operating budget is not required for City's Construction Projects Fund's sub-funds except for the Multi-Year Improvements sub-fund. The City legally adopted an annual budget for the Multi-Year Improvement Construction Projects sub-fund.

**Compliance with Kansas Statutes**

The Emergency Shelter, Enforcement Block Grants Fund, and Emporia Homeowner Fund had a deficit fund balance of $2,512, $1,415, and $3,153, respectively, as of December 31, 2025.

## (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, 2025, the carrying values of deposits and investments are summarized as follows:

| | | |
|---|---|---|
| Cash on hand | $ | 7,325 |
| Carrying amount of deposits | | 22,823,188 |
| Kansas Municipal Investment Pool (KMIP) | | 8,736,569 |
| Total cash and investments | $ | 31,567,082 |

At December 31, 2025, the City has the following investments:

| **Investment Type** | Fair Value | Rating | Weighted Rate |
|---|---|---|---|
| Kansas Municipal Investment Pool | $ 8,736,569 | 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, 2025, 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, 2025, 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 $897,530 and the bank balance was $946,441. The difference between the carrying amount and the bank balance was outstanding checks, deposits in transit and cash on hand. Of the bank balance, $304,514 was covered by federal depository insurance and the remaining $641,927 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, 2025. 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, 2024 on which the 2024 levy was based was $235,858,244.

| Fund | Levy |
|---|---|
| General | $ 31.799 |
| Library | 5.113 |
| Bond and Interest | 9.202 |
| Industrial development | 0.005 |
| | $ 46.119 |

Tax revenues for the year ended December 31, 2025 consisted of the following:

| | General Fund | Debt Service Fund | Non-major Governmental Funds | Total |
|---|---|---|---|---|
| Property taxes | $ 7,833,934 | $ 2,296,705 | $ 1,350,031 | $ 11,480,670 |
| Sales taxes | 6,672,686 | - | - | 6,672,686 |
| Franchise taxes | 2,839,596 | - | - | 2,839,596 |
| | $ 17,346,216 | $ 2,296,705 | $ 1,350,031 | $ 20,992,952 |

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, 2025:

| | General Fund | Debt Service Fund | Non-major Governmental Funds | Total |
|---|---|---|---|---|
| Property taxes | $ 7,647,839 | $ 2,117,560 | $ 1,190,830 | $ 10,956,229 |
| Sales taxes | 1,218,533 | - | - | 1,218,533 |
| Franchise taxes | 269,301 | - | - | 269,301 |
| | $ 9,135,673 | $ 2,117,560 | $ 1,190,830 | $ 12,444,063 |

### Intergovernmental Revenues

Intergovernmental revenues for the year ended December 31, 2025, consisted of the following:

| | General Fund | Contruction Projects Fund | Debt Service Fund | Non-major Governmenta Funds | Total |
|---|---|---|---|---|---|
| Grants: | | | | | |
| Federal, State and Local | $ 104,002 | $ 1,490,726 | $ - | $ 181,771 | $1,776,499 |
| State: | | | | | |
| Gasoline Tax | - | - | - | 655,731 | 655,731 |
| Transient guest tax | - | - | - | 927,873 | 927,873 |
| Special liquor tax | 101,301 | - | - | 202,602 | 303,903 |
| Local: | | | | | |
| County-wide sales taxes | 3,503,090 | - | - | - | 3,503,090 |
| Interlocal agreements | 287,196 | - | 49,440 | - | 336,636 |
| Total | $3,995,589 | $ 1,490,726 | $ 49,440 | $ 1,967,977 | $7,503,732 |

### Interfund Activity

Transfers between funds for the year ended December 31, 2025 were as follows:

| | Transfers Out: | | | | | | |
|---|---|---|---|---|---|---|---|
| | General Fund | Construction Projects Fund | Debt Service Fund | Non-major Governmental Funds | Sewer Utility Fund | Water Utility Fund | Total |
| Transfers In: | | | | | | | |
| Governmental activities: | | | | | | | |
| General Fund | $ - | $ - | $ - | $ 276,912 | $ 164,452 | $ - | $ 441,364 |
| Construction Projects Fund | 4,294,018 | - | 12,210,000 | - | - | - | 16,504,018 |
| Debt Service Fund | - | - | - | 85,963 | - | - | 85,963 |
| Non-major | | | | | | | |
| Governmental Funds | 808,388 | 899,406 | - | 209,340 | - | - | 1,917,134 |
| Total governmental activities | 5,102,406 | 899,406 | 12,210,000 | 572,215 | 164,452 | - | 18,948,479 |
| Business-type activities: | | | | | | | |
| Solid Waste Utility Fund | - | - | - | 16,387 | - | - | 16,387 |
| Sewer Utility Fund | - | - | - | - | - | 2,545,855 | 2,545,855 |
| Water Utility Fund | - | - | - | 350,000 | - | - | 350,000 |
| Total business-type activities | - | - | - | 366,387 | - | 2,545,855 | 2,912,242 |
| Total | $ 5,102,406 | $ 899,406 | $ 12,210,000 | $ 938,602 | $ 164,452 | $ 2,545,855 | $ 21,860,721 |

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, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, (4) move debt service proceeds to construction projects fund to provide project funds, and (5) transfer portions of completed construction projects that benefit the Water Utility and Sewer Utility Funds. 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, 2025 were as follows:

| | Due to: |
|---|---|
| | General Fund |
| **Due from:** | |
| Governmental activities: | |
| Other Governmental Funds | $ 4,568 |
| Total governmental activities | 4,568 |
| Business-type activities: | |
| Water fund | 6,702,780 |
| Total business-type activities | 6,702,780 |
| Total | $ 6,707,348 |

Amounts due to the General Fund from Other Governmental Funds represent advances for short-term cash flow needs. Amounts due to the General Fund from the Water Fund represent advances for funding of construction related projects prior to the Water Fund requesting a drawdown of available loan funds from Kansas Department of Health & Environment (KDHE) loans further discussed in Note 6.

## (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 three lease agreements for the right to place communication equipment on water towers owned by the City. Under the leases, the City receives annual payments between $600 and $14,520. 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 ranging from 2.40% to 4.25%. At December 31, 2025 the leases receivable balance was $369,572.

For the year ended December 31, 2025, the City recognized $17,339 of lease revenue and $5,556 of interest revenue under these leases.

The City's leases receivable activity for the year ended December 31, 2025, is as follows:

| Lease Description | Beginning of Year | Additions | Retirements | End of year | Current |
|---|---|---|---|---|---|
| Tower attachments | $ 197,617 | $ 192,199 | $ 20,244 | $ 369,572 | $ 15,940 |
| Total leases receivable | $ 197,617 | $ 192,199 | $ 20,244 | $ 369,572 | $ 15,940 |

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 |
| 2026 | $ 15,940 | $ 12,380 | $ 28,320 |
| 2027 | 16,871 | 11,889 | 28,760 |
| 2028 | 18,279 | 11,361 | 29,640 |
| 2029 | 20,084 | 10,766 | 30,850 |
| 2030 | 20,966 | 10,126 | 31,092 |
| 2031-2035 | 123,321 | 39,907 | 163,228 |
| 2036-2040 | 125,629 | 18,187 | 143,816 |
| 2041-2042 | 28,482 | 1,747 | 30,229 |
| | $ 369,572 | $ 116,363 | $ 485,935 |

## (5) Capital Assets

A summary of the changes in capital assets for the year ended December 31, 2025 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 | 4,930,608 | 13,114,511 | 2,718,965 | 15,326,154 |
| Total capital assets, not being depreciated | 10,250,572 | 13,114,511 | 2,718,965 | 20,646,118 |
| | | | | |
| Capital assets, being depreciated | | | | |
| Land improvements | 223,312,111 | 3,337,651 | 8,700 | 226,641,062 |
| Building and improvements | 19,107,599 | 914,327 | 55,435 | 19,966,491 |
| Vehicles | 4,511,416 | - | 142,848 | 4,368,568 |
| Equipment, furniture and fixtures | 9,125,586 | 881,360 | 196,756 | 9,810,190 |
| Right of use assets - vehicles and equipment | 1,516,381 | 141,624 | 20,530 | 1,637,475 |
| Finance - vehicles and equipment | 1,061,361 | 60,738 | 10,282 | 1,111,817 |
| Right of use assets - SBITAs | 141,554 | 422,316 | - | 563,870 |
| Total capital assets being depreciated | 258,776,008 | 5,758,016 | 434,551 | 264,099,473 |
| Less accumulated depreciation for: | | | | |
| Land improvements | 202,709,941 | 2,417,433 | 8,700 | 205,118,674 |
| Building and improvements | 14,078,760 | 315,429 | 55,435 | 14,338,754 |
| Vehicles | 3,824,064 | 295,007 | 142,848 | 3,976,223 |
| Equipment, furniture and fixtures | 6,843,475 | 561,394 | 196,756 | 7,208,113 |
| Right of use assets - vehicles and equipment | 447,882 | 491,301 | 20,530 | 918,653 |
| Finance - vehicles and equipment | 302,840 | 310,899 | 10,282 | 603,457 |
| Right of use assets - SBITAs | 42,467 | 134,203 | - | 176,670 |
| Total accumulated depreciation | 228,249,429 | 4,525,666 | 434,551 | 232,340,544 |
| Total capital assets being depreciated, net | 30,526,579 | | | 31,758,929 |
| Governmental activities capital assets, net | $ 40,777,151 | | | $ 52,405,047 |

** As restated

| Business-Type Activities | Beginning of Year | Additions | Retirements | End of Year |
|---|---|---|---|---|
| Capital assets, not being depreciated | | | | |
| Land | $ 222,572 | $ - | $ - | $ 222,572 |
| Construction in progress | 12,263,023 | 8,199,640 | 11,423,886 | 9,038,777 |
| Total capital assets, not being depreciated | 12,485,595 | 8,199,640 | 11,423,886 | 9,261,349 |
| Capital assets, being depreciated | | | | |
| Land improvements | 92,436,406 | 5,423,718 | 163,986 | 97,696,138 |
| Building and improvements | 31,584,115 | - | 47,909 | 31,536,206 |
| Vehicles | 3,559,910 | 320,360 | - | 3,880,270 |
| Equipment, furniture and fixtures | 12,725,190 | 6,023,087 | 2,665 | 18,745,612 |
| Right of use assets - equipment | 478,047 | 157,469 | 9,128 | 626,388 |
| Total capital assets being depreciated | 140,783,668 | 11,924,634 | 223,688 | 152,484,614 |
| Less accumulated depreciation for: | | | | |
| Land improvements | 38,661,466 | 2,203,661 | 140,308 | 40,724,819 |
| Building and improvements | 16,964,698 | 989,102 | 47,909 | 17,905,891 |
| Vehicles | 2,788,855 | 323,836 | - | 3,112,691 |
| Equipment, furniture and fixtures | 9,374,399 | 580,300 | 2,665 | 9,952,034 |
| Right of use assets - equipment | 201,493 | 154,044 | 9,128 | 346,409 |
| Total accumulated depreciation | 67,990,911 | 4,250,943 | 200,010 | 72,041,844 |
| Total capital assets being depreciated, net | 72,792,757 | | | 80,442,770 |
| Business-type activities capital assets, net | $ 85,278,352 | | | $ 89,704,119 |

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

| | |
|---|---|
| **Governmental Activities:** | |
| General government | $ 267,072 |
| Public safety | 921,518 |
| Highway and streets | 2,324,172 |
| Culture and recreation | 621,703 |
| Building maintenance | 179,342 |
| Airport operations | 211,859 |
| Total depreciation expense for Governmental activities | $ 4,525,666 |
| **Business-type Activities:** | |
| Water utility | $ 1,720,786 |
| Sewer utility | 2,060,034 |
| Solid waste | 470,123 |
| Total depreciation expense for Business-type activities: | $ 4,250,943 |

## (6) Long Term Debt

During the year ended December 31, 2025, 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 | $ 5,555,000 | $ - | $ 855,000 | $ 4,700,000 | $ 645,000 |
| Premium | 390,059 | - | 34,287 | 355,772 | - |
| PBC revenue bonds | - | 12,210,000 | - | 12,210,000 | - |
| Finance purchase | 688,174 | 60,738 | 210,503 | 538,409 | 224,330 |
| Lease liabilities | 1,132,386 | 141,624 | 532,747 | 741,263 | 440,411 |
| SBITA liabilities | 86,406 | 402,525 | 168,399 | 320,532 | 155,806 |
| Compensated absences ** | 1,188,142 | 4,111 | - | 1,192,253 | 894,190 |
| Total pension liability | 20,743,744 | 39,173 | - | 20,782,917 | - |
| Total OPEB liability | 1,068,305 | 84,456 | - | 1,152,761 | 64,000 |
| Total Governmental activities | 30,852,216 | 12,942,627 | 1,800,936 | 41,993,907 | 2,423,737 |
| **Business-Type Activities:** | | | | | |
| General obligation | 18,960,000 | - | 1,785,000 | 17,175,000 | 1,845,000 |
| Premium | 1,222,708 | - | 121,516 | 1,101,192 | - |
| Loans | 32,626,289 | 3,650,360 | 1,608,946 | 34,667,703 | 2,066,476 |
| Lease liabilities | 304,195 | 134,418 | 154,654 | 283,959 | 148,648 |
| Compensated absences ** | 251,841 | - | 68,993 | 182,848 | 127,993 |
| Total pension liability | 3,470,523 | - | 235,134 | 3,235,389 | - |
| Total OPEB liability | 273,192 | 64,337 | - | 337,529 | 18,000 |
| Total Business-type activities | 57,108,748 | 3,849,115 | 3,974,243 | 56,983,620 | 4,206,117 |
| **Total primary government** | $ 87,960,964 | $ 16,791,742 | $ 5,775,179 | $ 98,977,527 | $ 6,629,854 |

** 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** | | | | | |
| 2016 Internal Improvements | 3.00% | 11/25/2016 | 1,990,000 | 9/1/2029 | $ 65,000 |
| 2018 Internal Improvements | 2.81% | 6/26/2018 | 1,000,000 | 9/1/2033 | 160,000 |
| 2020 Refunding and Improvements | 1.77% | 10/20/2020 | 4,055,000 | 9/1/2035 | 2,065,000 |
| 2022 Internal Improvements | 3.36% | 10/11/2022 | 3,540,000 | 9/1/2037 | 2,410,000 |
| **Total Governmental Activities** | | | | | $ 4,700,000 |
| **Business-Type Activities** | | | | | |
| 2015 Internal Improvements | 2.38% | 7/30/2015 | $ 3,775,000 | 9/1/2030 | $ 1,475,000 |
| 2016 Internal Improvements | 3.00% | 11/25/2016 | 2,850,000 | 9/1/2029 | 255,000 |
| 2018 Internal Improvements | 2.81% | 6/26/2018 | 6,190,000 | 9/1/2033 | 3,290,000 |
| 2020 Refunding and Improvements | 1.77% | 10/20/2020 | 2,885,000 | 9/1/2035 | 905,000 |
| 2022 Internal Improvements | 3.36% | 10/11/2022 | 1,625,000 | 9/1/2037 | 2,555,000 |
| 2023 Internal Improvements | 4.0-5.0% | 11/14/2023 | 9,505,000 | 9/1/2043 | 8,695,000 |
| **Total Business-Type Activities** | | | | | $ 17,175,000 |

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 |
| 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 | 465,000 | 83,650 | 1,425,000 | 439,275 | 2,412,925 |
| 2031 - 2035 | 1,830,000 | 187,450 | 4,775,000 | 1,430,175 | 8,222,625 |
| 2036 - 2040 | 125,000 | 7,600 | 2,725,000 | 660,000 | 3,517,600 |
| 2041 - 2044 | - | - | 1,665,000 | 141,169 | 1,806,169 |
| | $ 4,700,000 | $ 802,650 | $ 17,175,000 | $ 5,040,031 | $ 27,717,681 |

**Emporia Public Building Commission Revenue Bonds**

In 2025, the Emporia Public Building Commission (PBC) issued its $12,210,000 Series 2025A revenue bonds to fund the City's Fire Station #1 Project. The revenue bonds are payable in annual principal payments ranging from $30,000 to $1,150,000 through September 1, 2044 including interest at 4.55%. Annual debt service requirements to maturity are as follows:

| Year Ending | Principal | Interest |
|---|---|---|
| 2026 | $ - | $ 825,616 |
| 2027 | 30,000 | 555,555 |
| 2028 | 230,000 | 554,190 |
| 2029 | 315,000 | 543,725 |
| 2030 | 335,000 | 529,294 |
| 2031-2035 | 2,530,000 | 2,376,920 |
| 2036-2040 | 4,460,000 | 1,603,193 |
| 2041-2044 | 4,310,000 | 500,728 |
| | $ 12,210,000 | $ 7,489,221 |

**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, 2025, the City has drawn $32,166,919 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2025, the principal outstanding was $22,466,946.

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, 2025, the City has drawn $3,555,686 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2025, the principal outstanding was $3,483,027.

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, 2025, the City has drawn $8,717,730 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2025, the principal outstanding was $8,717,730.

| 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 | $ 22,466,946 |
| KDHE Loan - Public water supply | 1.66% | 9/3/2019 | 4,000,000 | 8/1/2046 | 3,483,027 |
| KDHE Loan - Public water supply | 1.85% | 3/5/2023 | 15,000,000 | 2/1/2045 | 8,717,730 |
| | | | | | $ 34,667,703 |

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 |
| 2026 | $ 1,559,343 | $ 435,192 | $ 507,133 | $ 256,824 | $ 2,066,476 | $ 692,016 |
| 2027 | 1,589,740 | 404,794 | 518,137 | 245,820 | 2,107,877 | 650,614 |
| 2028 | 1,620,731 | 373,804 | 529,380 | 234,577 | 2,150,111 | 608,381 |
| 2029 | 1,652,326 | 342,209 | 540,867 | 223,089 | 2,193,193 | 565,298 |
| 2030 | 1,684,537 | 309,998 | 552,605 | 211,352 | 2,237,142 | 521,350 |
| 2031 - 2035 | 8,928,252 | 1,045,422 | 2,948,207 | 871,577 | 11,876,459 | 1,916,999 |
| 2036 - 2040 | 5,432,017 | 198,001 | 3,282,358 | 537,426 | 8,714,375 | 735,427 |
| 2041 - 2045 | - | - | 3,185,705 | 169,193 | 3,185,705 | 169,193 |
| 2046 | - | - | 136,365 | 1,030 | 136,365 | 1,030 |
| | $ 22,466,946 | $ 3,109,420 | $ 12,200,757 | $ 2,750,888 | $ 34,667,703 | $ 5,860,308 |

**Finance Purchase Agreements**

The City has entered into thirty (30) 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%.

**Leases Liabilities**

The City has entered into fifty-six (56) 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 fifty (50) 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%. Five ROU equipment agreements, the City is scheduled to make annual payments ranging from $10,000 to $20,712 with interest varying from 3.50 to 8.20%.

The future minimum finance purchase agreements and lease liability payments are as follows:

| | Governmental Activities | | Business-Type Activities | | |
|---|---|---|---|---|---|
| Year Ending | Principal | Interest | Principal | Interest | Total |
| 2026 | $ 664,741 | $ 60,392 | $ 148,648 | $ 12,441 | $ 886,222 |
| 2027 | 434,427 | 23,677 | 50,026 | 6,930 | 515,060 |
| 2028 | 116,549 | 7,038 | 40,964 | 3,991 | 168,542 |
| 2029 | 58,339 | 1,904 | 29,500 | 1,510 | 91,253 |
| 2030 | 5,616 | 104 | 14,821 | 283 | 20,824 |
| | $ 1,279,672 | $ 93,115 | $ 283,959 | $ 25,155 | $ 1,681,901 |

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 two (2) SBITA agreements requiring annual payments from $33,420 to $140,772 with interest from 5.0 to 7.8% through June, 2027.

As of December 31, 2025, 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 |
| 2026 | $ 155,806 | $ 18,386 |
| 2027 | 164,726 | 9,466 |
| | $ 320,532 | $ 27,852 |

### 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, 2025, the statutory limit on indebtedness for general obligation bonds and bond anticipation notes is $62,919,794, which, after reduction of applicable net outstanding debt of $(560,462) ($5,055,772 minus debt service fund balance of $5,616,234) provides a debt margin of $63,480,256.

### 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, 2025, total outstanding conduit debt was approximately $19.1 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 annual comprehensive 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 10.716%. Member contribution rates as a percentage of eligible compensation for the fiscal year ended June 30, 2025 is 6%. The actuarially determined employer contribution rate and the statutory contribution rate for the police and Fire group are both 24.67%. 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 $1,134,237 and $1,922,900, respectively, for the year ended December 31, 2025.

### *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, 2025 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, 2025. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At June 30, 2025, the City's proportion in the local employee group was 0.410224%, which was an increase of 0.004356% from 2024. At June 30, 2025, the City's proportion in the police and fire group was 0.974220%, which was an increase of 0.003985% from 2024.

### *Net Pension Liability*

At June 30, 2025, the City's local employee group reported a liability of $8,221,901 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 $15,796,405 at June 30, 2025.

### *Actuarial Assumptions*

The total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025, 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, 2025 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 | $ 12,132,941 | $ 8,221,901 | $ 4,937,150 |
| Police and Fire | 21,732,259 | 15,796,405 | 10,823,068 |
| Net Pension Liability | $ 33,865,200 | $ 24,018,306 | $ 15,760,218 |

For the year ended December 31, 2025, the City recognized Local pension expense of $1,345,227 and Police and Fire pension expense of $2,538,500, 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, 2025, 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 | $ 476,639 | $ 905,736 | $ 1,382,375 |
| Difference between actual and expected experience | 1,059,470 | 1,858,293 | 2,917,763 |
| Net differences between projected and actual earnings on investments | - | - | - |
| Changes in assumptions | 203,241 | 386,480 | 589,721 |
| Changes in proportion | 451,790 | 396,847 | 848,637 |
| Total | $ 2,191,140 | $ 3,547,356 | $ 5,738,496 |
| **Deferred inflows of resources** | | | |
| Net differences between projected and actual earnings on investments | $ (282,367) | $ (410,358) | $ (692,725) |
| Changes in proportion | - | (154,639) | (154,639) |
| Total | $ (282,367) | $ (564,997) | $ (847,364) |

The City reported $1,382,375 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, 2026. 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 |
|---|---|---|
| 2026 | $ 1,075,569 | $ 1,399,402 |
| 2027 | 321,361 | 480,323 |
| 2028 | 74,294 | 156,699 |
| 2029 | (39,090) | 40,199 |
| Total | $ 1,432,134 | $ 2,076,623 |

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

| | Local Group | Police and Fire Group | Total |
|---|---|---|---|
| **Governmental activities:** | | | |
| Net Pension Liability | $ 4,986,512 | $ 15,796,405 | $ 20,782,917 |
| **Business-type activities:** | | | |
| Net Pension Liability | 3,235,389 | - | 3,235,389 |
| Net Pension Liability | $ 8,221,901 | $ 15,796,405 | $ 24,018,306 |
| **Governmental activities:** | | | |
| Pension related deferred outflows | $ 1,328,908 | $ 3,547,356 | $ 4,876,264 |
| Pension related deferred inflows | (171,253) | (564,997) | (736,250) |
| **Business-type activities:** | | | |
| Pension related deferred outflows | 862,232 | - | 862,232 |
| Pension related deferred inflows | (111,114) | - | (111,114) |
| Total | $ 1,908,773 | $ 2,982,359 | $ 4,891,132 |

***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 401(a). Contributions to the plans by employees for the year ended December 31, 2025 were $203,986.

## (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, 2025, the following employees were covered by the benefit terms:

| | |
|---|---|
| Active employees | 302 |
| Inactive members currently receiving benefits | 11 |
| Total | 313 |

Total OPEB Liability

The City's total OPEB liability of $1,111,699 was measured as of December 31, 2025 and was determined by actuarial valuation as of January 1, 2025 rolled forward to December 31, 2025. The total OPEB liability in the January 1, 2025 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, 2025 |
| Reporting date | December 31, 2025 |
| Measurement period | January 1, 2025 to December 31, 2025 |
| Actuarial method | Entry Age Normal Level Percentage of Pay |
| Inflation | 2.5% per year |
| Payroll growth | 2.5% per year |
| Discount rate | 4.08% 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 4.08%.

Changes in the total OPEB liability are as follows:

| | |
|---|---|
| OPEB liability, beginning of year | $ 957,118 |
| Service Cost | 27,494 |
| Interest | 45,154 |
| Changes of benefit terms | - |
| Difference between expected and actual experience | 215,875 |
| Changes of assumptions/methodology | (61,294) |
| Benefit payments | (64,919) |
| Net change in total OPEB liability | 162,310 |
| Total OPEB liability, end of year | $ 1,119,428 |
| | |
| Total OPEB liability as a percentage of covered payroll | 7.10% |
| Covered payroll | $ 15,766,188 |

The following presents the total OPEB liability, calculated using the current discount rate of 4.08%, 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 | $ 1,018,971 | $ 1,119,428 | $ 1,235,094 |

The following presents the total OPEB liability, calculated using the current healthcare cost trend rate of 6.0% 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 | $ 1,266,989 | $ 1,119,428 | $ 1,025,967 |

For the year ended December 31, 2025, the City recognized OPEB expense of $124,928.

### *Deferred Outflows of Resources and Deferred Inflows of Resources*

At December 31, 2025, 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 | $ 291,144 | $ (108,426) |
| Changes of assumptions | 80,898 | (145,687) |
| **Total** | $ 372,042 | $ (254,113) |

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 |
|---|---|
| 2026 | $ 41,610 |
| 2027 | 29,454 |
| 2028 | 18,302 |
| 2029 | (2,036) |
| 2030 | (12,027) |
| Thereafter | 42,626 |
| Total | $ 117,929 |

### *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 may be 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, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Active plan members | 164 |
| Disabled members | 3 |
| Total | 167 |

Total OPEB liability and Actuarial Assumptions

The City's total OPEB liability of $378,591 was measured at June 30, 2025 (the measurement date), and was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025, using the following actuarial assumptions:

| | |
|---|---|
| Valuation date | December 31, 2024 |
| Measurement date | June 30, 2025 |
| Inflation | 2.75% |
| Actuarial cost method | Entry Age Normal |
| Payroll growth | 3.00% |
| Salary increases including inflation | 3.50% |
| Discount rate | 5.20% |

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 | $ 384,379 |
| Changes for the Year: | |
| Service Cost | 21,981 |
| Interest | 15,108 |
| Changes in Economic/Demographic Gains or Losses | 23,439 |
| Changes in Assumptions or Other Inputs | (22,035) |
| Benefit Payments | (44,281) |
| Balance, end of year | $ 378,591 |

**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 (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

| | 1% Decrease | Current Discount | 1% Increase |
|---|---|---|---|
| Total OPEB liability | $ 395,828 | $ 378,591 | $ 362,165 |

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, 2025, the City recognized OPEB expense for this plan of $34,527. At December 31, 2025, 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 | $ 95,255 | $ (39,441) |
| Differences Between Expected and Actual Experience | 14,521 | (58,711) |
| | $ 109,776 | $ (98,152) |

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, | |
|---|---|
| 2026 | $ (2,059) |
| 2027 | (603) |
| 2028 | 371 |
| 2029 | 620 |
| 2030 | (586) |
| Thereafter | 13,881 |
| | $ 11,624 |

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

| | Health Insurance | Disability Ben. & Life Ins. | Total |
|---|---|---|---|
| **Governmental activities:** | | | |
| Net OPEB Liability | $ 859,915 | $ 292,846 | $ 1,152,761 |
| **Business-type activities:** | | | |
| Net OPEB Liability | 251,784 | 85,745 | 337,529 |
| Net OPEB Liability | $ 1,111,699 | $ 378,591 | $ 1,490,290 |
| **Governmental activities:** | | | |
| OPEB related deferred outflows | $ 287,780 | $ 84,913 | $ 372,693 |
| OPEB related deferred inflows | (196,560) | (75,922) | (272,482) |
| **Business-type activities:** | | | |
| OPEB related deferred outflows | 84,262 | 24,863 | 109,125 |
| OPEB related deferred inflows | (57,553) | (22,230) | (79,783) |
| Total | $ 117,929 | $ 11,624 | $ 129,553 |

## (9) 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 for 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, 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 |
| Claims payments | (214,143) | (2,913,163) | (3,127,306) |
| Claims and changes in estimates | 194,873 | 3,085,231 | 3,280,104 |
| Balance, December 31, 2025 | $ 138,131 | $ 581,450 | $ 719,581 |

### *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, 2025, the City had contractual commitments for construction projects of approximately $13.1million.

Outstanding encumbrances at December 31, 2025 were as follows: General Fund $10,991, Construction Projects Fund $8,362,655, Nonmajor governmental funds $158,833, Water Utility $8,362,655, Sewer Utility $79,568, and Solid Waste $392,829.

**(10) 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 2025, totaling $88,170 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, 2025 totaled $239,345.

*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, 2025 totaled $825,271.

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, 2025 totaled $37,208.

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, 2025 totaled $154,742.

The City established the Fairview Hotel Community Improvement District (the District) to provide up to $17,195,000 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, 2025 totaled $70,103.

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, 2025 totaled $80,004.

## (11) Subsequent Events

City management has evaluated subsequent events through June 26, 2026, the date the financial statements were available to be issued.

On January 7, 2026, the City received a draw down request under the loan agreement with the Kansas Department of Health & Environment through the Kansas Public Water Supply Loan Fund of $5,897,674 for expenses incurred by water main projects.

On May 13, 2026, the City received an additional draw down request under the loan agreement with the Kansas Department of Health & Environment through the Kansas Public Water Supply Loan Fund of $2,374,084 for expenses incurred by water main projects.

On May 27, 2026, the City of Emporia, Kansas issued $13,635,000 Series 2026 Bonds. Proceeds from the Bonds will provide funding for the City's Fire Station #2 expansion and remodeling, infrastructure for Flint Hills Crossing, street improvement on Overlander, purchase of street sweeper and aerial fire truck and Commercial Street storm water improvement. The bonds are payable in semi-annual payments beginning September 2027 thru September 2046 ranging from $1,209,555 to $852,800 including interest at 3.75%

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

## (12) Adjustments to and Restatements of Beginning Balances

Changes to or within the Financial Reporting Entity

The City had elected to previously report the Multi-Year and Internal Improvement funds as major funds. While other improvement and capital project related funds were reported as individual non-major capital project funds. In consideration of the annual determination of major funds reporting and the potential changes from year-to-year in improvement and capital related projects, the City changed its reporting of all similar capital related improvement and project activities into the Construction Projects Fund. The Construction Projects Fund has been reported as a major governmental fund and consists of the following sub-funds: Multi-Year Improvements, Internal Improvements, Recreation Center Improvements, Civic Auditorium Project, Airport Improvements, Park Improvements, Paving Projects, and Capital Projects. Combining Construction Project Fund information is included in the Other Financial Information section of this report.

Correction of Errors

During fiscal year 2025, the City determined that vehicles capital assets reported under governmental activities were overstated by $308,189 for the year ended December 31, 2024. In addition, in conjunction with the changes to or within the financial reporting entity discussed above, the City determined that certain capital project related advances amounts totaling $641,365 should have been reported in the Construction Projects governmental fund instead of the Water Utility proprietary fund.

Changes to or within the financial reporting entity and error corrections resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

| | December 31, 2024 as Previously Reported | Change to or within the Financial Reporting Entity | Error Corrections | December 31, 2024 Fund Balance as Restated |
|---|---|---|---|---|
| **Government-Wide** | | | | |
| Governmental Activities | $ 45,334,489 | $ - | $ (949,554) | $ 44,384,935 |
| Business-type Activities | 35,508,813 | - | 641,365 | 36,150,178 |
| **Total Primary Government** | $ 80,843,302 | $ - | $ (308,189) | $ 80,535,113 |
| | | | | |
| **Governmental Funds:** | | | | |
| Major Governmental Funds: | | | | |
| General Fund | $ 10,048,196 | $ - | $ - | $ 10,048,196 |
| Multi-Year Fund | 2,744,285 | (2,744,285) | - | - |
| Internal Improvements Fund | 4,309,228 | (4,309,228) | - | - |
| Construction Projects Fund | - | 8,488,078 | (641,365) | 7,846,713 |
| Debt Service Fund | 3,993,697 | - | - | 3,993,697 |
| Total Major Governmental Funds | 21,095,406 | 1,434,565 | (641,365) | 21,888,606 |
| | | | | |
| Non-Major Governmental Funds | | | | |
| Special Revenue Funds | 2,678,558 | - | - | 2,678,558 |
| Capital Project Funds | 1,434,565 | (1,434,565) | | - |
| Equipment Debt Service Fund | 249,177 | - | - | 249,177 |
| Total Non-Major Funds | 4,362,300 | (1,434,565) | - | 2,927,735 |
| Total Governmental Funds | $ 25,457,706 | $ - | $ (641,365) | $ 24,816,341 |
| | | | | |
| Major Proprietary Funds | | | | |
| Water Utility | $ 15,956,921 | $ - | $ 641,365 | $ 16,598,286 |
| Sewer Utility | 15,763,489 | | | 15,763,489 |
| Stormwater | 3,788,403 | - | - | 3,788,403 |
| Total Major Proprietary Funds | $ 35,508,813 | $ - | $ 641,365 | $ 36,150,178 |

# 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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 17,054,772 | $ 17,054,772 | $ 17,346,216 | $ 291,444 |
| Charges for services | 2,433,816 | 2,433,816 | 2,734,564 | 300,748 |
| Intergovernmental | 3,921,005 | 3,921,005 | 3,995,589 | 74,584 |
| Licenses and permits | 264,350 | 264,350 | 237,010 | (27,340) |
| Fines and fees | 496,000 | 496,000 | 647,005 | 151,005 |
| Use of money and property | 550,000 | 550,000 | 363,975 | (186,025) |
| Administrative fees | 2,940,560 | 2,940,560 | 2,973,250 | 32,690 |
| Miscellaneous | 232,196 | 232,196 | 232,781 | 585 |
| Total revenues | 27,892,699 | 27,892,699 | 28,556,090 | 663,391 |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | 6,074,078 | 6,074,078 | 2,496,547 | 3,577,531 |
| Public safety | 15,294,015 | 15,294,015 | 15,148,967 | 145,048 |
| Highway and streets | 504,136 | 504,136 | 356,253 | 147,883 |
| Culture and recreation | 3,798,767 | 3,798,767 | 3,346,555 | 452,212 |
| Building maintenance | 1,926,450 | 1,926,450 | 1,917,122 | 9,328 |
| Airport operations | 877,333 | 877,333 | 724,668 | 152,665 |
| Appropriations | 91,500 | 91,500 | 100,892 | (9,392) |
| Debt service | - | - | 246,987 | (246,987) |
| Total Expenditures | 28,566,279 | 28,566,279 | 24,337,991 | 4,475,275 |
| Excess of Revenues Over (Under) Expenditures | (673,580) | (673,580) | 4,218,099 | 4,891,679 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 100,000 | - | 441,364 | 441,364 |
| Transfers out | (4,913,707) | (4,913,707) | (5,102,406) | (188,699) |
| Total Other Financing Sources (Uses) | (4,813,707) | (4,913,707) | (4,661,042) | 252,665 |
| Change in fund balance | $ (5,487,287) | $ (5,587,287) | (442,943) | $ 5,144,344 |
| Fund Balances, Beginning of Year | | | 10,048,196 | |
| Fund Balances, End of Year - budget basis | | | 9,605,253 | |
| Adjustments to reconcile to GAAP | | | | |
| Encumbrances, beginning of year | | | (23,957) | |
| Encumbrances, end of year | | | 10,991 | |
| Fund Balances, End of Year - GAAP Basis | | | $ 9,592,287 | |

# 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, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| City's percentage share of the net pension liability | 0.41022% | 0.40587% | 0.38860% | 0.35884% | 0.34070% | 0.33349% | 0.33205% | 0.33349% | 0.32030% | 3.25000% |
| City's proportionate share of the net pension liability | $ 8,221,901 | $ 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 |
| City's covered payroll | $ 9,929,979 | $ 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 |
| City's proportionate share of the net pension liability as a percentage of covered payroll | 82.80% | 96.24% | 94.05% | 99.08% | 65.66% | 90.34% | 75.32% | 77.77% | 79.86% | 94.74% |
| Plan fiduciary net position as a percentage of the total pension liability | 71.93% | 69.73% | 68.37% | 69.75% | 76.40% | 66.30% | 69.88% | 68.88% | 67.12% | 65.10% |

| | Plan Year June 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| City's police & fire percentage share of the net pension liability | 0.97422% | 0.97821% | 0.93479% | 0.91850% | 0.96798% | 0.95888% | 0.98074% | 0.98090% | 0.95220% | 98.10000% |
| City's police & fire proportionate share of the net pension liability | $ 15,796,405 | $ 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 |
| City's police & fires covered payroll | $ 7,360,715 | $ 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 |
| City's police & fire proportionate share of the net pension liability as a percentage of covered payroll | 214.60% | 223.54% | 239.05% | 242.89% | 174.55% | 223.44% | 196.37% | 184.81% | 181.68% | 196.72% |
| Plan fiduciary net position as a percentage of the total pension liability | 71.93% | 69.73% | 68.37% | 69.75% | 76.40% | 66.30% | 69.88% | 68.88% | 67.12% | 65.10% |

### Schedule of Contributions

| | December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| Contractually required contribution | $ 1,134,237 | $ 997,838 | $ 815,928 | $ 733,223 | $ 645,780 | $ 617,994 | $ 615,724 | $ 567,642 | $ 491,326 | $ 506,048 |
| Contributions in relation to the contractually required | $ 1,134,237 | $ 997,838 | $ 815,928 | $ 733,223 | $ 645,780 | $ 617,994 | $ 615,724 | $ 567,642 | $ 491,326 | $ 506,048 |
| Contribution Excess (Deficiency) | - | - | - | - | - | - | - | - | - | - |
| City's covered payroll | $ 11,814,969 | $ 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 |
| Contributions as a percentage of covered employee payroll | 9.60% | 9.26% | 8.43% | 8.90% | 9.00% | 8.61% | 8.89% | 9.77% | 8.63% | 9.80% |

| | December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
| Contractually required contribution | $ 1,922,900 | $ 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 |
| Contributions in relation to the contractually required | $ 1,922,900 | $ 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 |
| Contribution Excess (Deficiency) | - | - | - | - | - | - | - | - | - | - |
| City's covered payroll | $ 7,813,490 | $ 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 |
| Contributions as a percentage of covered employee payroll | 24.61% | 23.10% | 22.86% | 22.90% | 22.80% | 21.93% | 22.13% | 19.10% | 19.10% | 21.04% |

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

**Health Insurance**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | | |
| Service cost | $ 27,494 | $ 25,080 | $ 22,639 | $ 34,895 | $ 33,700 | $ 21,011 | $ 16,273 | $ 15,987 |
| Interest on total OPEB liability | 45,154 | 31,179 | 34,179 | 25,672 | 26,245 | 25,831 | 34,391 | 26,702 |
| Difference between expected and actual experience | 215,875 | - | (174,807) | - | 221,292 | - | 111,297 | - |
| Changes of assumptions | (61,294) | 34,882 | (141,653) | 6,074 | 63,470 | 97,889 | (36,801) | 99,687 |
| Benefit payments and refunds | (64,919) | (60,957) | (52,056) | (66,567) | (51,299) | (46,844) | (51,844) | (58,000) |
| Net change in total pension liability | 162,310 | 30,184 | (311,698) | 74 | 293,408 | 97,887 | 73,316 | 84,376 |
| Total OPEB liability - beginning of year | 957,118 | 926,934 | 1,238,632 | 1,238,558 | 945,150 | 847,263 | 773,947 | 689,571 |
| Total OPEB liability - end of year | $ 1,119,428 | $ 957,118 | $ 926,934 | $ 1,238,632 | $ 1,238,558 | $ 945,150 | $ 847,263 | $ 773,947 |
| Covered employee payroll** | $ 15,766,188 | $ 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 employee payroll | 7.10% | 6.26% | 6.21% | 11.29% | 11.57% | 8.99% | 8.26% | 7.91% |

**Disability Benefits and Life Insurance**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | | |
| Service cost | $ 21,981 | $ 20,537 | $ 17,181 | $ 27,556 | $ 24,897 | $ 21,596 | $ 20,486 | $ 20,328 |
| Interest on total OPEB liability | 15,108 | 13,644 | 10,526 | 8,239 | 8,455 | 12,256 | 13,137 | 12,074 |
| Difference between expected and actual experience | 23,439 | 19,960 | 82,501 | (30,294) | (19,784) | (17,029) | (12,625) | - |
| Changes of assumptions | (22,035) | (2,520) | (2,128) | (55,174) | 1,002 | 30,421 | 7,332 | (11,645) |
| Benefit payments and refunds | (44,281) | (40,609) | (29,510) | (18,742) | (18,071) | (18,071) | (19,316) | (18,114) |
| Net change in total pension liability | (5,788) | 11,012 | 78,570 | (68,415) | (3,501) | 29,173 | 9,014 | 2,643 |
| Total OPEB liability - beginning of year | 384,379 | 373,367 | 294,797 | 363,212 | 366,713 | 337,540 | 328,526 | 325,883 |
| Total OPEB liability - end of year | $ 378,591 | $ 384,379 | $ 373,367 | $ 294,797 | $ 363,212 | $ 366,713 | $ 337,540 | $ 328,526 |
| Covered employee payroll** | $ 9,579,992 | $ 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 | 3.95% | 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 statutes.

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.

Emergency Shelter Fund - To account for funds expended in connection with the emergency shelter program.

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

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

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.

**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.

Schedule 4

**CITY OF EMPORIA, KANSAS**
**Combining Balance Sheet - Non-major Governmental Funds**
**December 31, 2025**

| | Combined Special Revenue Funds | Equipment Debt Service Fund | Totals |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 2,298,912 | $ 276,935 | $ 2,575,847 |
| Receivables: | | | |
| Taxes | 1,190,830 | - | 1,190,830 |
| Accounts | 9,222 | - | 9,222 |
| Total Assets | $ 3,498,964 | $ 276,935 | $ 3,775,899 |
| **Liabilities and Fund Balances** | | | |
| Liabilities: | | | |
| Accounts payable | $ 31,977 | $ - | $ 31,977 |
| Accrued liabilities | 14,979 | - | 14,979 |
| Due to other funds | 4,568 | - | 4,568 |
| Total Liabilities | 51,524 | - | 51,524 |
| **Deferred inflows of resources** | | | |
| Unavailable revenues | | | |
| Taxes | 1,190,830 | - | 1,190,830 |
| | 1,190,830 | - | 1,190,830 |
| **Fund balances** | | | |
| Restricted: | | | |
| Public safety | 168,973 | - | 168,973 |
| Highway and streets | 233,154 | - | 233,154 |
| Culture and recreation | 788,335 | - | 788,335 |
| Planning and development | 1,073,228 | - | 1,073,228 |
| Debt service | - | 276,935 | 276,935 |
| Unassigned (deficit) | (7,080) | - | (7,080) |
| Total fund balances | 2,256,610 | 276,935 | 2,533,545 |
| Total liabilities, deferred inflows of resources and fund balances | $ 3,498,964 | $ 276,935 | $ 3,775,899 |

Schedule 5

**CITY OF EMPORIA, KANSAS**
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Non-major Governmental Funds**
**For the Year Ended December 31, 2025**

| | Combined Special Revenue Funds | Equipment Debt Service Fund | Totals |
|---|---|---|---|
| **Revenues:** | | | |
| Taxes | $ 1,350,031 | $ - | $ 1,350,031 |
| Intergovernmental | 1,967,977 | - | 1,967,977 |
| Use of money and property | 81,614 | 13,633 | 95,247 |
| Contributions | 1,542 | - | 1,542 |
| Miscellaneous | 110,784 | - | 110,784 |
| | 3,511,948 | 13,633 | 3,525,581 |
| **Expenditures:** | | | |
| Current: | | | |
| General government | 100,808 | - | 100,808 |
| Public safety | 33,177 | - | 33,177 |
| Highway and streets | 1,003,802 | - | 1,003,802 |
| Culture and recreation | 2,252,907 | - | 2,252,907 |
| Health and environment | 119,400 | - | 119,400 |
| Planning and development | 660,108 | - | 660,108 |
| Capital outlay | 37,045 | 66,101 | 103,146 |
| Debt service: | | | |
| Principal | 2,279 | 681,584 | 683,863 |
| Interest and fiscal charges | 280 | 75,558 | 75,838 |
| | 4,209,806 | 823,243 | 5,033,049 |
| Excess of Revenues Over (Under) Expenditures | (697,858) | (809,610) | (1,507,468) |
| **Other financing sources (uses):** | | | |
| Transfers in | 1,177,467 | 739,667 | 1,917,134 |
| Transfers out | (938,602) | - | (938,602) |
| Issuance of long-term debt | 37,045 | 66,101 | 103,146 |
| Sale of capital assets | - | 31,600 | 31,600 |
| Total Other Financing Sources (Uses) | 275,910 | 837,368 | 1,113,278 |
| Change in fund balances | (421,948) | 27,758 | (394,190) |
| Fund Balances, Beginning of year | 2,678,558 | 249,177 | 2,927,735 |
| Fund Balances, End of Year | $ 2,256,610 | $ 276,935 | $ 2,533,545 |

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2025

| | Library | Convention and Tourism Promotion | Industrial Development | Special Alcohol Program | 2017 Housing | 2020 Housing |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ - | $ 583,182 | $ 28,154 | $ 108,354 | $ - | $ 1,173 |
| Receivables: | | | | | | |
| Taxes | 1,190,830 | - | - | - | - | - |
| Accounts | - | - | - | - | - | - |
| Total Assets | $ 1,190,830 | $ 583,182 | $ 28,154 | $ 108,354 | $ - | $ 1,173 |
| **Liabilities** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ 449 | $ - | $ - | $ - | $ - |
| Accrued liabilities | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Total Liabilities | - | 449 | - | - | - | - |
| **Deferred inflows of resources** | | | | | | |
| Unavailable revenues - taxes | 1,190,830 | - | - | - | - | - |
| **Fund balances** | | | | | | |
| Restricted: | - | - | - | - | - | - |
| Public safety | - | - | - | 108,354 | - | - |
| Highway and streets | - | - | - | - | - | - |
| Culture and recreation | - | 582,733 | - | - | - | - |
| Planning and development | - | - | 28,154 | - | - | 1,173 |
| Unassigned (deficit) | - | - | - | - | - | - |
| Total fund balances | - | 582,733 | 28,154 | 108,354 | - | 1,173 |
| **Total liabilities, deferred inflows of resources and fund balances** | $ 1,190,830 | $ 583,182 | $ 28,154 | $ 108,354 | $ - | $ 1,173 |

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2025

| | Special Park and Recreation | Special Street | Drug Money Forfeiture | Industrial Development Sales Tax | Emergency Shelter | Enforcement Block Grants |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 205,602 | $ 100,521 | $ 60,619 | $ 906,142 | $ - | $ - |
| Receivables: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Accounts | - | 9,222 | - | - | - | - |
| Total Assets | $ 205,602 | $ 109,743 | $ 60,619 | $ 906,142 | $ - | $ - |
| **Liabilities** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ 29,016 | $ - | $ - | $ 2,512 | $ - |
| Accrued liabilities | - | 14,979 | - | - | - | - |
| Due to other funds | - | - | - | - | - | 1,415 |
| Total Liabilities | - | 43,995 | - | - | 2,512 | 1,415 |
| **Deferred inflows of resources** | | | | | | |
| Unavailable revenues - taxes | - | - | - | - | - | - |
| **Fund balances** | | | | | | |
| Restricted: | - | - | - | - | - | - |
| Public safety | - | - | 60,619 | - | - | - |
| Highway and streets | - | 65,748 | - | - | - | - |
| Culture and recreation | 205,602 | - | - | - | - | - |
| Planning and development | - | - | - | 906,142 | - | - |
| Unassigned (deficit) | - | - | - | - | (2,512) | (1,415) |
| Total fund balances | 205,602 | 65,748 | 60,619 | 906,142 | (2,512) | (1,415) |
| **Total liabilities, deferred inflows of resources and fund balances** | $ 205,602 | $ 109,743 | $ 60,619 | $ 906,142 | $ - | $ - |

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2025

**Continued**

| | 2014 Housing | Storm-water Reserve Fund | Emporia Homeowner Repair | Home Equity Rehab | Land Bank | Totals |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 15,795 | $ 167,406 | $ - | $ 7,844 | $ 114,120 | $ 2,298,912 |
| Receivables: | | | | | | |
| Taxes | - | - | - | - | - | 1,190,830 |
| Accounts | - | - | - | - | - | 9,222 |
| Total Assets | $ 15,795 | $ 167,406 | $ - | $ 7,844 | $ 114,120 | $ 3,498,964 |
| **Liabilities** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ - | $ - | $ - | $ - | $ 31,977 |
| Accrued liabilities | - | - | - | - | - | 14,979 |
| Due to other funds | - | - | 3,153 | - | - | 4,568 |
| Total Liabilities | - | - | 3,153 | - | - | 51,524 |
| **Deferred inflows of resources** | | | | | | |
| Unavailable revenues - taxes | - | - | - | - | - | 1,190,830 |
| **Fund balances** | | | | | | |
| Restricted: | - | - | - | - | - | |
| Public safety | - | - | - | - | - | 168,973 |
| Highway and streets | - | 167,406 | - | - | - | 233,154 |
| Culture and recreation | - | - | - | - | - | 788,335 |
| Planning and development | 15,795 | - | - | 7,844 | 114,120 | 1,073,228 |
| Unassigned (deficit) | - | - | (3,153) | - | - | (7,080) |
| Total fund balances | 15,795 | 167,406 | (3,153) | 7,844 | 114,120 | 2,256,610 |
| **Total liabilities, deferred inflows of resources and fund balances** | $ 15,795 | $ 167,406 | $ - | $ 7,844 | $ 114,120 | $ 3,498,964 |

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2025

| | Library | Convention and Tourism Promotion | Industrial Development | Special Alcohol Program | 2017 Housing | 2020 Housing |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Taxes | $ 1,268,157 | $ - | $ 1,242 | $ - | $ - | $ - |
| Intergovernmental | - | 927,873 | - | 101,301 | - | 579 |
| Use of money & property | - | 25,023 | 934 | 3,809 | - | - |
| Contributions | - | - | - | - | - | - |
| Miscellaneous | - | 14,006 | - | - | - | - |
| | 1,268,157 | 966,902 | 2,176 | 105,110 | - | 579 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Culture and recreation | 1,268,236 | 865,355 | - | - | - | - |
| Health and environment | - | - | - | 119,400 | - | - |
| Planning and development | - | - | - | - | 102 | 3,400 |
| | 1,268,236 | 865,355 | - | 119,400 | 102 | 3,400 |
| Excess of Revenues Over (Under) Expenditures | (79) | 101,547 | 2,176 | (14,290) | (102) | (2,821) |
| **Other financing sources (uses):** | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | (190,000) | - | - | - | - |
| Issuance of long-term debt | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | (190,000) | - | - | - | - |
| Change in fund balances | (79) | (88,453) | 2,176 | (14,290) | (102) | (2,821) |
| Fund Balances (Deficit), Beginning of Year | 79 | 671,186 | 25,978 | 122,644 | 102 | 3,994 |
| Fund Balances (Deficit), End of Year | $ - | $ 582,733 | $ 28,154 | $ 108,354 | $ - | $ 1,173 |

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2025

| | Special Park and Recreation | Special Street | Drug Money Forfeiture | Industrial Development Sales Tax | Emergency Shelter | Enforcement Block Grants |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Taxes | $ - | $ 80,632 | $ - | $ - | $ - | $ - |
| Intergovernmental | 101,301 | 655,731 | - | - | 17,807 | 9,560 |
| Use of money & property | 5,867 | 7,657 | 170 | 25,821 | - | - |
| Contributions | - | - | - | - | - | - |
| Miscellaneous | - | 17,595 | - | 79,183 | - | - |
| | 107,168 | 761,615 | 170 | 105,004 | 17,807 | 9,560 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | 2,732 | - | 20,319 | 10,126 |
| Highway and streets | - | 975,277 | - | - | - | - |
| Culture and recreation | 119,316 | - | - | - | - | - |
| Health and environment | - | - | - | - | - | - |
| Planning and development | - | - | - | 455,833 | - | - |
| | 119,316 | 975,277 | 42,336 | 455,833 | 20,319 | 10,126 |
| Excess of Revenues Over (Under) Expenditures | (12,148) | (213,662) | (42,166) | (350,829) | (2,512) | (566) |
| **Other financing sources (uses):** | | | | | | |
| Transfers in | - | 102,467 | - | 925,000 | - | - |
| Transfers out | - | (33,109) | - | (715,493) | - | - |
| Issuance of long-term debt | - | - | 37,045 | - | - | - |
| Total Other Financing Sources (Uses) | - | 69,358 | 37,045 | 209,507 | - | - |
| Change in fund balances | (12,148) | (144,304) | (5,121) | (141,322) | (2,512) | (566) |
| Fund Balances (Deficit), Beginning of Year | 217,750 | 210,052 | 65,740 | 1,047,464 | - | (849) |
| Fund Balances (Deficit), End of Year | $ 205,602 | $ 65,748 | $ 60,619 | $ 906,142 | $ (2,512) | $ (1,415) |

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2025

**Continued**

| | 2014 Housing | Stormwater Reserve Fund | Emporia Homeowner Repair | Home Equity Rehab | Land Bank | Totals |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ 1,350,031 |
| Intergovernmental | - | - | 153,825 | - | - | 1,967,977 |
| Use of money & property | - | 7,734 | - | 268 | 4,331 | 81,614 |
| Contributions | - | - | - | 1,542 | - | 1,542 |
| Miscellaneous | - | - | - | - | - | 110,784 |
| | - | 7,734 | 153,825 | 1,810 | 4,331 | 3,511,948 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General government | - | 100,808 | - | - | - | 100,808 |
| Public safety | - | - | - | - | - | 33,177 |
| Highway and streets | - | 28,525 | - | - | - | 1,003,802 |
| Culture and recreation | - | - | - | - | - | 2,252,907 |
| Health and environment | - | - | - | - | - | 119,400 |
| Planning and development | 11,585 | - | 163,254 | 1,760 | 24,174 | 660,108 |
| | 11,585 | 129,333 | 163,254 | 1,760 | 24,174 | 4,209,806 |
| Excess of Revenues Over (Under) Expenditures | (11,585) | (121,599) | (9,429) | 50 | (19,843) | (697,858) |
| **Other financing sources (uses):** | | | | | | |
| Transfers in | - | 150,000 | - | - | - | 1,177,467 |
| Transfers out | - | - | - | - | - | (938,602) |
| Issuance of long-term debt | - | - | - | - | - | 37,045 |
| Total Other Financing Sources (Uses) | - | 150,000 | - | - | - | 275,910 |
| Change in fund balances | (11,585) | 28,401 | (9,429) | 50 | (19,843) | (421,948) |
| Fund Balances (Deficit), Beginning of Year | 27,380 | 139,005 | 6,276 | 7,794 | 133,963 | 2,678,558 |
| Fund Balances (Deficit), End of Year | $ 15,795 | $ 167,406 | $ (3,153) | $ 7,844 | $ 114,120 | $ 2,256,610 |

Schedule 8

**CITY OF EMPORIA, KANSAS**
**Combining Balance Sheet - Construction Projects Fund**
**December 31, 2025**

| | Multi-Year Improvements | Internal Improvements | Recreation Center Improvements | Civic Auditorium Project | Airport Improvements | Park Improvements | Paving Projects | Capital Projects | Totals |
|---|---|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | | | |
| Cash and investments | $ 3,746,621 | $ 3,980,160 | $ - | $ 234,300 | $ 253,408 | $ 10,210 | $ (2,307,290) | $ 3,505,243 | $ 9,422,652 |
| Receivables: | | | | | | | | | |
| Accounts | 960 | 195,219 | - | - | - | - | - | - | 196,179 |
| Total Assets | $ 3,747,581 | $ 4,175,379 | $ - | $ 234,300 | $ 253,408 | $ 10,210 | $ (2,307,290) | $ 3,505,243 | $ 9,618,831 |
| **Liabilities and Fund Balances** | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts payable | $ - | $ 26,232 | $ - | $ - | $ 116,731 | $ - | $ 4,775 | $ 651,159 | $ 798,897 |
| Accrued liabilities | 34,317 | - | - | - | - | - | - | - | 34,317 |
| Total Liabilities | 34,317 | 26,232 | - | - | 116,731 | - | 4,775 | 651,159 | 833,214 |
| **Deferred inflows of resources** | | | | | | | | | |
| Unavailable revenue | | | | | | | | | |
| Notes receivable | - | 195,219 | - | - | - | - | - | - | 195,219 |
| **Fund balances** | | | | | | | | | |
| Assigned: | | | | | | | | | |
| Capital outlay | 3,713,264 | 3,953,928 | - | 234,300 | 136,677 | 10,210 | (2,312,065) | 2,854,084 | 8,590,398 |
| Total fund balances | 3,713,264 | 3,953,928 | - | 234,300 | 136,677 | 10,210 | (2,312,065) | 2,854,084 | 8,590,398 |
| Total liabilities and fund balances | $ 3,747,581 | $ 4,175,379 | $ - | $ 234,300 | $ 253,408 | $ 10,210 | $ (2,307,290) | $ 3,505,243 | $ 9,618,831 |

Schedule 9

**CITY OF EMPORIA, KANSAS**
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Construction Projects Fund**
**For the Year Ended December 31, 2025**

| | Multi-Year Improvements | Internal Improvements | Recreation Center Improvements | Civic Auditorium Project | Airport Improvements | Park Improvements | Paving Projects | Capital Projects | Totals |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | | | | |
| Intergovernmental | $ - | $ 784,885 | $ - | $ - | $ 103,229 | $ - | $ 602,612 | $ - | $ 1,490,726 |
| Use of money and property | 125,803 | 125,423 | - | 8,303 | 11,804 | 5,684 | 14,255 | 212,904 | 504,176 |
| Contributions | 80,000 | 344,828 | 107,290 | - | - | 180,067 | - | - | 712,185 |
| Miscellaneous | - | 44,828 | - | - | - | 250,000 | - | - | 294,828 |
| | 205,803 | 1,299,964 | 107,290 | 8,303 | 115,033 | 435,751 | 616,867 | 212,904 | 3,001,915 |
| **Expenditures:** | | | | | | | | | |
| Capital outlay | 2,175,013 | 1,629,604 | 14,546 | 77,777 | 296,343 | 276,761 | 4,432,029 | 8,927,455 | 17,829,528 |
| Debt service: | | | | | | | | | |
| Interest and fiscal charges | - | 33,314 | - | - | - | - | - | - | 33,314 |
| | 2,175,013 | 1,662,918 | 14,546 | 77,777 | 296,343 | 276,761 | 4,432,029 | 8,927,455 | 17,862,842 |
| Excess of Revenues Over (Under) Expenditures | (1,969,210) | (362,954) | 92,744 | (69,474) | (181,310) | 158,990 | (3,815,162) | (8,714,551) | (14,860,927) |
| **Other financing sources (uses):** | | | | | | | | | |
| Transfers in | 3,462,388 | 370,420 | 8,460 | 95,750 | - | - | 357,000 | 12,210,000 | 16,504,018 |
| Transfers out | (524,199) | (362,766) | - | - | - | - | (12,441) | - | (899,406) |
| Total Other Financing Sources (Uses) | 2,938,189 | 7,654 | 8,460 | 95,750 | - | - | 344,559 | 12,210,000 | 15,604,612 |
| Change in fund balances | 968,979 | (355,300) | 101,204 | 26,276 | (181,310) | 158,990 | (3,470,603) | 3,495,449 | 743,685 |
| Fund Balances beginning of year | 2,744,285 | 4,309,228 | (101,204) | 208,024 | 317,987 | (148,780) | 1,158,538 | - | 8,488,078 |
| Prior period restatement | - | - | - | - | - | - | - | (641,365) | (641,365) |
| Fund Balances, beginning of year, as restated | 2,744,285 | 4,309,228 | (101,204) | 208,024 | 317,987 | (148,780) | 1,158,538 | (641,365) | 7,846,713 |
| Fund Balances, end of Year | $ 3,713,264 | $ 3,953,928 | $ - | $ 234,300 | $ 136,677 | $ 10,210 | $ (2,312,065) | $ 2,854,084 | $ 8,590,398 |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 1,248,955 | $ 1,248,955 | $ 1,268,157 | $ 19,202 |
| Total Revenues | 1,248,955 | 1,248,955 | 1,268,157 | 19,202 |
| **Expenditures:** | | | | |
| Culture and recreation | 1,248,955 | 1,248,955 | 1,268,236 | (19,281) |
| Total Expenditures | 1,248,955 | 1,248,955 | 1,268,236 | (19,281) |
| Excess of Revenues Over Expenditures | - | - | (79) | (79) |
| Change in fund balance | $ - | $ - | (79) | $ (79) |
| Fund Balance, Beginning of Year | | | 79 | |
| Fund Balance, End of Year | | | $ - | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Intergovernmental | $ 950,000 | $ 950,000 | $ 927,873 | $ (22,127) |
| Use of money and property | 10,000 | 10,000 | 25,023 | 15,023 |
| Miscellaneous | - | - | 14,006 | 14,006 |
| Total Revenues | 960,000 | 960,000 | 966,902 | 6,902 |
| **Expenditures:** | | | | |
| Culture and recreation | 1,458,888 | 1,458,888 | 865,355 | 593,533 |
| Total Expenditures | 1,458,888 | 1,458,888 | 865,355 | 593,533 |
| Excess of Revenues Over Expenditures | (498,888) | (498,888) | 101,547 | 600,435 |
| **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 | $ (588,888) | $ (588,888) | (88,453) | $ 500,435 |
| Fund Balance, Beginning of Year | | | 671,186 | |
| Fund Balances, End of Year - GAAP Basis | | | $ 582,733 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 1,096 | $ 1,315 | $ 1,242 | $ (73) |
| Use of money and property | 800 | 1,100 | 934 | (166) |
| Total Revenues | 1,896 | 2,415 | 2,176 | (239) |
| **Expenditures:** | | | | |
| Planning and development | 26,162 | - | - | - |
| Total Expenditures | 26,162 | - | - | - |
| Excess of Revenues Over Expenditures | (24,266) | 2,415 | 2,176 | (239) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers out | - | 28,303 | - | (28,303) |
| Total Other Financing Sources (Uses) | - | 28,303 | - | (28,303) |
| Change in fund balance | $ (24,266) | $ 30,718 | 2,176 | $ (28,542) |
| Fund Balance, Beginning of Year | | | 25,978 | |
| Fund Balance, End of Year | | | $ 28,154 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Intergovernmental | $ 104,660 | $ 104,660 | $ 101,301 | $ (3,359) |
| Use of money and property | 3,000 | 3,000 | 3,809 | 809 |
| Total Revenues | 107,660 | 107,660 | 105,110 | (2,550) |
| **Expenditures:** | | | | |
| Health and environment | 224,533 | 224,533 | 119,400 | 105,133 |
| Total Expenditures | 224,533 | 224,533 | 119,400 | 105,133 |
| Excess of Revenues Over Expenditures | (116,873) | (116,873) | (14,290) | 102,583 |
| Change in fund balance | $ (116,873) | $ (116,873) | (14,290) | $ 102,583 |
| Fund Balance, Beginning of Year | | | 122,644 | |
| Fund Balance, End of Year | | | $ 108,354 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Intergovernmental | $ 104,660 | $ 104,660 | $ 101,301 | $ (3,359) |
| Use of money and property | 4,000 | 4,000 | 5,867 | 1,867 |
| Total Revenues | 108,660 | 108,660 | 107,168 | (1,492) |
| **Expenditures:** | | | | |
| Culture and recreation | 211,718 | 211,718 | 241,157 | (29,439) |
| Total Expenditures | 211,718 | 211,718 | 241,157 | (29,439) |
| Excess of Revenues Over Expenditures | (103,058) | (103,058) | (133,989) | (30,931) |
| Change in fund balance | $ (103,058) | $ (103,058) | (133,989) | $ (30,931) |
| Fund Balance, Beginning of Year | | | 217,750 | |
| Fund Balances, End of Year - budget basis | | | 83,761 | |
| Adjustments to reconcile to GAAP | | | | |
| Encumbrances, beginning of year | | | (9,315) | |
| Encumbrances, end of year | | | 131,156 | |
| Fund Balance, End of Year | | | $ 205,602 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 79,813 | $ 79,813 | $ 80,632 | $ 819 |
| Intergovernmental | 665,570 | 665,570 | 655,731 | (9,839) |
| Use of money and property | 10,000 | 10,000 | 7,657 | (2,343) |
| Miscellaneous | 5,000 | 5,000 | 17,595 | 12,595 |
| Total Revenues | 760,383 | 760,383 | 761,615 | 1,232 |
| **Expenditures:** | | | | |
| Highways and streets | 948,595 | 948,595 | 959,242 | (10,647) |
| Total Expenditures | 948,595 | 948,595 | 959,242 | (10,647) |
| Excess of Revenues Over Expenditures | (188,212) | (188,212) | (197,627) | (9,415) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 100,000 | 100,000 | 102,467 | 2,467 |
| Transfers out | (25,000) | (25,000) | (33,109) | (8,109) |
| Total Other Financing Sources (Uses) | 75,000 | 75,000 | 69,358 | (5,642) |
| Change in fund balance | $ (113,212) | $ (113,212) | (128,269) | $ (15,057) |
| Fund Balance, Beginning of Year | | | 210,052 | |
| Fund Balances, End of Year - budget basis | | | 81,783 | |
| Adjustments to reconcile to GAAP | | | | |
| Encumbrances, beginning of year | | | (28,763) | |
| Encumbrances, end of year | | | 12,728 | |
| Fund Balances, End of Year - GAAP Basis | | | $ 65,748 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Intergovernmental | $ 5,000 | $ 5,000 | $ - | $ (5,000) |
| Use of money and property | 2,000 | 2,400 | 170 | (2,230) |
| Total Revenues | 7,000 | 7,400 | 170 | (7,230) |
| **Expenditures:** | | | | |
| Public safety | 47,044 | 47,044 | 2,732 | 44,312 |
| Total Expenditures | 47,044 | 47,044 | 2,732 | 44,312 |
| Excess of Revenues Over Expenditures | (40,044) | (39,644) | (2,562) | 37,082 |
| Change in fund balance | $ (40,044) | $ (39,644) | (2,562) | $ 37,082 |
| Fund Balance, Beginning of Year | | | 65,740 | |
| Fund Balance, End of Year | | | $ 63,178 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Use of money and property | $ 20,000 | $ 20,000 | $ 25,821 | $ 5,821 |
| Total Revenues | 20,000 | 20,000 | 105,004 | 85,004 |
| **Expenditures:** | | | | |
| Planning and development | 1,934,727 | 1,934,727 | 455,833 | 1,478,894 |
| Total Expenditures | 1,934,727 | 1,934,727 | 455,833 | 1,478,894 |
| Excess of Revenues Over Expenditures | (1,914,727) | (1,914,727) | (350,829) | 1,563,898 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 925,000 | 925,000 | 925,000 | - |
| Transfers out | - | - | (715,493) | (715,493) |
| Total Other Financing Sources (Uses) | 925,000 | 925,000 | 209,507 | (715,493) |
| Change in fund balance | $ (989,727) | $ (989,727) | (141,322) | $ 848,405 |
| Fund Balance, Beginning of Year | | | 1,047,464 | |
| Fund Balance, End of Year | | | $ 906,142 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Use of money and property | $ 130,000 | $ 170,000 | $ 125,803 | $ (44,197) |
| Contributions | - | - | 80,000 | 80,000 |
| Total Revenues | 130,000 | 170,000 | 205,803 | 35,803 |
| **Expenditures:** | | | | |
| Capital outlay | 5,972,930 | 5,972,930 | 2,420,086 | 3,552,844 |
| Total Expenditures | 5,972,930 | 5,972,930 | 2,420,086 | 3,552,844 |
| Excess of Revenues Over Expenditures | (5,842,930) | (5,802,930) | (2,214,283) | 3,588,647 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 3,416,507 | 3,416,507 | 3,462,388 | 45,881 |
| Transfers out | - | - | (524,199) | (524,199) |
| Total Other Financing Sources (Uses) | 3,416,507 | 3,416,507 | 2,938,189 | (478,318) |
| Change in fund balance | $ (2,426,423) | $ (2,386,423) | 723,906 | $ 3,110,329 |
| Fund Balance, Beginning of Year | | | 2,744,285 | |
| Fund Balances, End of Year - budget basis | | | 3,468,191 | |
| Adjustments to reconcile to GAAP | | | | |
| Encumbrances, beginning of year | | | (396,746) | |
| Encumbrances, end of year | | | 641,819 | |
| Fund Balances, End of Year - GAAP Basis | | | $ 3,713,264 | |

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, 2025**

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 2,271,732 | $ 2,271,732 | $ 2,296,705 | $ 24,973 |
| Special assessments | 35,301 | 35,301 | 39,466 | 4,165 |
| Intergovernmental | 49,440 | 49,440 | 49,440 | - |
| Use of money and property | 100,000 | 100,000 | 191,374 | 91,374 |
| Miscellaneous | - | - | 9,689 | 9,689 |
| Total Revenues | 2,456,473 | 2,456,473 | 2,586,674 | 130,201 |
| **Expenditures:** | | | | |
| Debt service: | | | | |
| Principal | 6,027,219 | 6,027,219 | 855,000 | 5,172,219 |
| Interest and fiscal charges | 195,100 | 195,100 | 195,100 | - |
| Total Expenditures | 6,222,319 | 6,222,319 | 1,050,100 | 5,172,219 |
| Excess of Revenues Over Expenditures | (3,765,846) | (3,765,846) | 1,536,574 | 5,302,420 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | - | - | 85,963 | 85,963 |
| Transfers out | - | (12,210,000) | (12,210,000) | - |
| Issuance of long-term debt | - | 12,210,000 | 12,210,000 | - |
| Total Other Financing Sources (Uses) | - | - | 85,963 | 85,963 |
| Change in fund balance | $ (3,765,846) | $ (3,765,846) | 1,622,537 | $ 5,388,383 |
| Fund Balance, Beginning of Year | | | 3,993,697 | |
| Fund Balance, End of Year | | | $ 5,616,234 | |

Schedule 20

**CITY OF EMPORIA, KANSAS**
**Combining Statement of Net Position**
**Internal Service Funds**
**December 31, 2025**

| | Workers' Compensation | Employee Health Care | Totals |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 2,336,253 | $ 2,589,273 | $ 4,925,526 |
| Receivables: | | | |
| Accounts | - | 31,069 | 31,069 |
| Total Assets | 2,336,253 | 2,620,342 | 4,956,595 |
| **Liabilities** | | | |
| Claims payable | 138,131 | 581,450 | 719,581 |
| Total Liabilities | 138,131 | 581,450 | 719,581 |
| **Net Position** | | | |
| Unrestricted | 2,198,122 | 2,038,892 | 4,237,014 |
| Total net position | $ 2,198,122 | $ 2,038,892 | $ 4,237,014 |

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, 2025**

| | Workers' Compensation | Employee Health Care | Totals |
|---|---|---|---|
| **Operating revenues:** | | | |
| Charges for services | $ 302,230 | $ 3,415,841 | $ 3,718,071 |
| Other | 8,817 | 46,849 | 55,666 |
| | 311,047 | 3,462,690 | 3,773,737 |
| **Operating expenses** | | | |
| Claims and expenses | 398,858 | 3,700,838 | 4,099,696 |
| | 398,858 | 3,700,838 | 4,099,696 |
| Operating income (loss) | (87,811) | (238,148) | (325,959) |
| **Nonoperating revenues:** | | | |
| Interest income | 102,794 | 99,867 | 202,661 |
| Change in net position | 14,983 | (138,281) | (123,298) |
| Total net position, beginning of year | 2,183,139 | 2,177,173 | 4,360,312 |
| Total net position, end of year | $ 2,198,122 | $ 2,038,892 | $ 4,237,014 |

**CITY OF EMPORIA, KANSAS**
**Combining Statement of Cash Flows**
**Internal Service Funds**
**For the Year Ended December 31, 2025**

| | Workers' Compensation | Employee Health Care | Total |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Cash received from participants | $ 302,230 | $ 3,415,274 | $ 3,717,504 |
| Cash received from reimbursements | 8,817 | 46,849 | 55,666 |
| Cash paid for claims and others | (418,128) | (3,528,770) | (3,946,898) |
| **Net Cash Provided (Used) by Operating Activities** | (107,081) | (66,647) | (173,728) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Interest received | 102,794 | 99,867 | 202,661 |
| **Net Cash Provided by Investing Activities** | 102,794 | 99,867 | 202,661 |
| **Net change in cash and cash equivalents** | (4,287) | 33,220 | 28,933 |
| **Cash and cash equivalents, beginning of year** | 2,340,540 | 2,556,053 | 4,896,593 |
| **Cash and cash equivalents, end of year** | $ 2,336,253 | $ 2,589,273 | $ 4,925,526 |

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

| | | | |
|---|---|---|---|
| Operating income (loss) | $ (87,811) | $ (238,148) | $ (325,959) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities | | | |
| Changes in assets and liabilities | | | |
| Accounts receivable | - | (567) | (567) |
| Claims payable | (19,270) | 172,068 | 152,798 |
| **Net Cash Provided (Used) by Operating Activities** | $ (107,081) | $ (66,647) | $ (173,728) |

# 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 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Governmental Activities** | | | | | | | | | | |
| Net investment in capital assets | $ 33,063,360 | $ 30,052,389 | $ 25,051,180 | $ 19,899,939 | $ 14,916,163 | $ 15,733,311 | $ 16,580,061 | $ 29,015,042 | $ 32,925,125 | $ 36,393,155 |
| Restricted | 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 | 8,156,859 |
| Unrestricted | (5,912,002) | (5,631,571) | (845,705) | 1,112,980 | 7,236,691 | 7,602,461 | 9,190,512 | 9,542,029 | 4,537,529 | 646,056 |
| **Total Net Position** | $ 34,681,937 | $ 27,815,005 | $ 27,334,855 | $ 24,292,776 | $ 25,798,316 | $ 26,614,714 | $ 32,061,588 | $ 45,377,053 | $ 44,384,935 | $ 45,196,070 |
| **Business-Type Activities** | | | | | | | | | | |
| Net investment in capital assets | $ 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 | $ 29,773,485 |
| Unrestricted | 6,443,992 | 6,201,283 | 8,988,468 | 6,422,621 | 8,011,475 | 8,569,703 | 7,430,123 | 6,051,670 | 4,627,413 | 5,862,949 |
| **Total Net Position** | $ 23,959,493 | $ 27,134,788 | $ 30,104,637 | $ 33,445,802 | $ 35,676,900 | $ 37,865,657 | $ 36,998,384 | $ 37,109,931 | $ 36,150,178 | $ 35,636,434 |
| **Primary Government** | | | | | | | | | | |
| Net investment in capital assets | $ 50,578,861 | $ 50,985,894 | $ 46,167,349 | $ 46,923,120 | $ 42,581,588 | $ 45,029,265 | $ 46,148,322 | $ 60,073,303 | $ 64,447,890 | $ 66,166,640 |
| Restricted | 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 | 8,156,859 |
| Unrestricted | 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 | 6,509,005 |
| **Total Net Position** | $ 58,641,430 | $ 54,949,793 | $ 57,439,492 | $ 57,738,578 | $ 61,475,216 | $ 64,480,371 | $ 69,059,972 | $ 82,486,984 | $ 80,535,113 | $ 80,832,504 |

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

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2016** | **2017** | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **Expenses** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | $ 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 | $ 4,154,666 |
| Public safety | 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 | 16,765,719 |
| Highway and streets | 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 | 5,206,429 |
| Culture and recreation | 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 | 6,297,810 |
| Health and environment | 1,310,285 | 4,148,123 | 119,697 | 86,900 | 94,001 | 70,500 | 86,750 | 97,200 | 112,200 | 119,400 |
| Building maintenance | 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 | 2,143,703 |
| Planning and development | 753,238 | 914,219 | 742,750 | 949,755 | 697,930 | 1,997,228 | 665,486 | 748,302 | 5,248,404 | 660,108 |
| Airport operations | 740,487 | 570,805 | 613,891 | 606,750 | 529,314 | 720,338 | 835,200 | 972,208 | 1,010,188 | 946,149 |
| Interest and fiscal charges on long-term debt | 200,820 | 262,829 | 315,641 | 377,684 | 243,949 | 211,436 | 238,612 | 265,048 | 287,988 | 554,371 |
| **Total Governmental Activities Expense** | 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 | 36,848,355 |
| Business-Type Activities: | | | | | | | | | | |
| Solid waste disposal | 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 | 7,259,109 |
| Sewer utility | 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 | 7,278,215 |
| Water utility | 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 | 10,461,921 |
| **Total Business-Type Activities Expense** | 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 | 24,999,245 |
| **Total Primary Government Expenses** | $ 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 | $ 61,847,600 |
| **Program Revenues** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| General government | $ 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 | $ 3,304,980 |
| Public safety | 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 | 1,720,163 |
| Highway and streets | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | 565,249 | 528,026.00 | 456,539 | 520,467 | 554,032 | 638,834 | 730,921 | 809,435 | 902,250 | 1,099,589 |
| Planning and development | - | - | - | - | - | - | - | - | 195,906 | - |
| Airport operations | 246,340 | 383,721.00 | 332,395.00 | 360,738 | 252,052 | 366,803 | 494,205 | 472,496 | 487,260 | 496,006 |
| Operating grants and contributions | 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 | 2,446,046 |
| Capital grants and contributions | - | - | - | 954,591 | 1,423,551 | 1,039,114 | 1,430,720 | 10,724,262 | 6,292,238 | 1,774,005 |
| **Total Governmental Activities Program Revenues** | 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 | 10,840,789 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Solid waste disposal | 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 | 5,816,475 |
| Sewer utility | 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 | 7,532,980 |
| Water utility | 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 | 9,809,935 |
| 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 | 710,119 |
| **Total Business-Type Activities Program Revenues** | 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 | 23,869,509 |
| **Total Primary Government Program Revenues** | $ 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 | $ 34,710,298 |

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

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2016** | **2017** | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **Net (expense)/revenue** | | | | | | | | | | |
| Governmental activities | $ (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) | $ (26,007,566) |
| Business-type activities | 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) | (1,129,736) |
| **Total Primary Government Net Expense** | $ (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) | $ (27,137,302) |
| **General Revenue and Other Changes in Net Position** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes, levied for general purposes * | $ 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 | $ 9,183,965 |
| Property taxes, levied for debt service | 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 | 2,443,924 |
| Sales taxes | 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 | 10,175,776 |
| Franchise taxes | 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 | 2,839,596 |
| Gasoline taxes | 730,216 | 738,426 | 753,580 | 677,776 | 642,215 | 712,575 | 655,837 | 648,358 | 653,077 | 655,731 |
| Use of money and property | 186,528 | 275,700 | 346,465 | 514,837 | 236,057 | 165,068 | 420,725 | 1,899,990 | 1,791,202 | 1,548,950 |
| Gain on sale of capital assets/miscellaneous | 7,462 | 3,158 | 152,943 | 241,913 | 462,825 | 262,609 | 221,285 | 284,693 | 250,146 | 172,694 |
| Transfers | 5,388,259 | 2,147,371 | (670,744) | (672,363) | (1,309,738) | (816,370) | 1,042,728 | (758,782) | (441,869) | (201,935) |
| **Total Governmental Activities** | 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 | 26,818,701 |
| Business-Type Activities: | | | | | | | | | | |
| Use of money and property | 25,050 | 53,301 | 162,797 | 198,893 | 52,664 | 6,162 | 35,555 | 542,668 | 531,058 | 311,213 |
| Gain on sale of capital assets/miscellaneous | 145,853 | 218,044 | 345,058 | - | - | - | - | - | 196,149 | 102,844 |
| Transfers | (5,388,259) | (2,147,371) | 670,744 | 672,363 | 1,309,738 | 816,370 | (1,042,728) | 758,782 | 441,869 | 201,935 |
| **Total Business-Type Activities** | (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 | 615,992 |
| **Total Primary Government** | $ 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 | $ 27,434,693 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental activities | $ (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) | $ 811,135 |
| Business-type activities | (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) | (513,744) |
| **Total Primary Government** | $ (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) | $ 297,391 |

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

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Fund** | | | | | | | | | | |
| Nonspendable | $ 34,719 | $ 41,697 | $ 45,195 | $ 44,116 | $ 39,463 | $ 36,396 | $ 42,692 | $ 38,686 | $ 37,531 | $ 44,288 |
| Assigned | 87,428 | 7,193 | 133,878 | 613,760 | 491,777 | 155,881 | 41,450 | 55,304 | 23,597 | 10,991 |
| Unassigned | 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 | 9,537,008 |
| **Total General Fund** | $ 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 | $ 9,592,287 |
| **All Other Governmental Funds** | | | | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ 1,261,160 | $ 16,250 | $ - | $ - | $ - | $ - |
| Restricted | 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 | 8,156,859 |
| Assigned | 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 | 8,590,398 |
| Unassigned (deficit) | - | - | (275,616.00) | (747,605) | (441,212) | (92,160) | (52,100) | (45,457) | (149,629) | (7,080) |
| **Total All Other Governmental Funds** | $ 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 | $ 16,740,177 |

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

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | |
| Taxes | $ 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 | $ 20,992,952 |
| Charges for services | 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 | 2,734,564 |
| Special assessments | 157,481 | 156,161 | 156,001 | 210,316 | 113,561 | 115,984 | 82,354 | 68,913 | 67,861 | 39,466 |
| Intergovernmental | 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 | 7,503,732 |
| Licenses and permits | 147,349 | 189,036 | 193,253 | 197,114 | 256,069 | 281,459 | 373,293 | 260,519 | 281,051 | 237,010 |
| Fines and fees | 590,363 | 552,285 | 529,721 | 518,811 | 454,541 | 506,730 | 430,607 | 476,593 | 524,869 | 647,005 |
| Use of money and property | 180,015 | 261,104 | 324,656 | 482,642 | 222,881 | 153,049 | 327,590 | 1,654,346 | 1,548,594 | 1,154,772 |
| Contributions | 105,152 | 77,897 | 463,762 | 1,504,743 | 815,442 | 118,551 | 574,524 | 2,569,676 | 517,754 | 739,427 |
| Administrative charges | 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 | 2,973,250 |
| Miscellaneous | 455,252 | 448,295 | 235,691 | 271,058 | 475,912 | 630,016 | 498,505 | 240,826 | 129,854 | 648,082 |
| **Total Revenues** | 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 | 37,670,260 |
| **Expenditures** | | | | | | | | | | |
| General government | 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 | 2,597,355 |
| Public safety | 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 | 15,182,144 |
| Highway and streets | 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 | 1,360,055 |
| Culture and recreation | 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 | 5,612,428 |
| Health and environment | 59,150 | 80,400 | 100,400 | 86,900 | 94,001 | 70,500 | 86,750 | 97,200 | 112,200 | 119,400 |
| Building maintenance | 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 | 1,917,122 |
| Planning and development | 753,238 | 885,107 | 713,638 | 949,755 | 694,063 | 1,997,228 | 665,486 | 748,302 | 1,248,404 | 660,108 |
| Airport operations | 474,459 | 455,030 | 535,805 | 558,646 | 436,747 | 643,740 | 754,048 | 777,296 | 765,899 | 724,668 |
| Appropriations | 179,622 | 173,517 | 271,283 | 229,955 | 625,662 | 257,413 | 840,196 | 127,111 | 83,428 | 100,892 |
| Capital outlay | 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 | 18,434,415 |
| Debt service | | | | | | | | | | |
| Principal | 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 | 1,766,649 |
| Interest and other charges | 408,794 | 280,081 | 331,263 | 370,699 | 208,049 | 248,210 | 243,905 | 320,400 | 336,990 | 323,453 |
| **Total Expenditures** | 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 | 48,798,689 |
| Excess of Revenues Over/(Under) Expenditures | (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) | (11,128,429) |
| **Other Financing Sources (Uses)** | | | | | | | | | | |
| Transfers in | 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 | 18,948,479 |
| Transfers out | (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) | (19,150,414) |
| Payment to escrow agent | (2,034,362) | - | - | - | - | - | - | - | - | - |
| Bond premium | - | - | - | - | 364,611 | - | 149,689 | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | 113,130 | 218,970 | 31,600 |
| Issuance of debt | 2,854,363 | 10,397,002 | 1,000,000 | - | 4,856,775 | - | 3,598,562 | 1,607,067 | 1,114,641 | 12,814,887 |
| **Total Other Financing Sources (Uses)** | 4,082,628 | 10,397,102 | 3,146,282 | (977,927) | 3,195,772 | (1,316,370) | 4,790,979 | 961,415 | 891,742 | 12,644,552 |
| **Net Change in Fund Balances** | $ 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) | $ 1,516,123 |
| **Debt service as a percentage of non-capital expenditures** | 13.60% | 6.43% | 8.50% | 8.20% | 5.46% | 6.59% | 7.00% | 9.15% | 5.43% | 6.40% |

**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 |
|---|---|---|---|---|---|
| 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 |
| 2025 | 11,627,889 | 10,175,776 | 2,839,596 | 655,731 | 25,298,992 |

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 | | | | | |
| 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% |
| 2025 | 154,269,840 | 74,503,130 | 22,397,308 | 382,820 | 41,820,450 | 209,732,648 | 46.007 | 1,594,684,490 | 13.2% |

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

| Fiscal Year Ended December 31, | City of Emporia, Kansas | | | Lyon County | | |
|---|---|---|---|---|---|---|
| | Operating Mileage | Debt Service Mileage | Total City Mileage | Operating Mileage | Debt Service Mileage | Total County Mileage |
| 2016 | 26.075 | 15.456 | 41.531 | 58.676 | - | 58.676 |
| 2017 | 30.107 | 12.840 | 42.947 | 60.896 | - | 60.896 |
| 2018 | 32.170 | 10.405 | 42.575 | 60.826 | - | 60.826 |
| 2019 | 32.537 | 10.312 | 42.849 | 60.088 | - | 60.088 |
| 2020 | 32.666 | 10.427 | 43.093 | 59.303 | - | 59.303 |
| 2021 | 32.860 | 10.002 | 42.862 | 55.423 | - | 55.423 |
| 2022 | 32.812 | 9.988 | 42.800 | 53.281 | - | 53.281 |
| 2023 | 34.283 | 10.143 | 44.426 | 52.975 | - | 52.975 |
| 2024 | 34.863 | 9.741 | 44.604 | 52.975 | - | 52.975 |
| 2025 | 36.917 | 9.202 | 46.119 | 56.619 | - | 56.619 |

| Fiscal Year Ended December 31, | USD 253 | | | Total Direct & Overlapping Rates |
|---|---|---|---|---|
| | Operating Mileage | Debt Service Mileage | Total USD Mileage | |
| 2016 | 53.380 | 8.040 | 61.420 | 161.627 |
| 2017 | 53.441 | 9.618 | 63.059 | 166.902 |
| 2018 | 54.323 | 9.026 | 63.349 | 166.750 |
| 2019 | 53.898 | 9.286 | 63.184 | 166.121 |
| 2020 | 52.097 | 11.036 | 63.133 | 165.529 |
| 2021 | 50.795 | 12.392 | 63.187 | 161.472 |
| 2022 | 52.082 | 10.849 | 62.931 | 159.012 |
| 2023 | 52.257 | 12.143 | 64.400 | 161.801 |
| 2024 | 52.366 | 12.400 | 64.766 | 162.345 |
| 2025 | 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

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| **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) | $ 10,970,968 | 1 | 5.23% | $ 6,080,097 | 1 | 4.58% |
| Hills Pet Nutrition | 6,351,351 | 2 | 3.03% | | | |
| Simmons Pet Food KS (formerly Menu Pet Food) | 5,264,591 | 3 | 2.51% | 2,629,416 | 2 | 1.98% |
| Agree Limited Partnership | 2,873,253 | 4 | 1.37% | | | |
| Kansas Gas Service | 2,672,103 | 5 | 1.27% | 1,651,238 | 5 | 1.24% |
| Iowa Beef Processors, Inc. | 1,812,050 | 6 | 0.86% | 1,801,641 | 3 | 1.36% |
| Wal-Mart Real Estate Business Trust | 1,793,639 | 7 | 0.86% | 1,763,593 | 4 | 1.33% |
| BNSF | 1,741,429 | 8 | 0.83% | | | |
| Bunge Corporation | 1,706,008 | 9 | 0.81% | 1,085,158 | 10 | 0.82% |
| Hostess Brands, LLC | 1,347,646 | 10 | 0.64% | | | |
| Flint Hills Mall LLC | | | | 1,494,078 | 6 | 1.13% |
| Emporia Partners | | | | 1,271,337 | 7 | 0.96% |
| Tyson Fresh Meats | | | | 1,227,122 | 8 | 0.93% |
| AHIP Emporia Properties | | | | 1,098,585 | 9 | 0.83% |
| **Total** | $ 36,533,038 | | 17.42% | $ 20,102,265 | | 15.15% |
| Total Assessed Value (1) | $ 209,732,648 | | | $ 132,655,646 | | |

(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 |
| 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% |
| 2025 | 11,284,902 | 10,360,788 | 91.81% | 268,226 | 10,629,014 | 94.19% |

Data from City of Emporia Treasurer

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

| Fiscal Year Ended December 31, | Governmental Activities | | | | | | Business-type Activities | | | Total Primary Government | Percentage of Personal Income | Per Capita - 1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | General Obligation Bonds | Revenue Bonds | Finance Purchase | Lease | SBITA | Loans/ Agreements | General Obligation Bonds | Lease Liability | Loans Payable | | | |
| 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 | 59,767,191 | 9.46% | 2,496 |
| 2024 | 5,945,059 | - | 688,174 | 1,132,386 | 86,406 | - | 20,182,708 | 304,195 | 32,626,289 | 60,965,217 | 8.38% | 2,503 |
| 2025 | 5,055,772 | 12,210,000 | 538,409 | 741,263 | 320,532 | - | 18,276,192 | 283,959 | 34,667,703 | 72,093,830 | 10.81% | 2,952 |

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 |
|---|---|---|---|---|---|---|
| 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 | 3,993,967 | 22,133,800 | 1.44% | 909 |
| 2025 | 5,055,772 | 18,276,192 | 5,616,234 | 17,715,730 | 1.11% | 726 |

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, 2025

| 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 | | | 18,865,976 |
| Total Direct and Overlapping Debt | | | $ 93,392,967 |
| Population | | | 24,418 |
| Overlapping debt per capita | | | $ 3,052 |
| Direct and overlapping debt per capita | | | $ 3,825 |

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,

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Debt limit * | $ 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 | $ 62,919,794 |
| Total net debt applicable to limit | 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 | (560,462) |
| **Legal Debt Margin** | $ 30,899,037 | $ 35,222,862 | $ 37,746,527 | $ 41,813,454 | $ 40,347,570 | $ 43,928,759 | $ 43,871,313 | $ 55,965,294 | $ 56,978,204 | $ 63,480,256 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 22.36% | 15.11% | 12.08% | 8.18% | 14.98% | 10.62% | 13.41% | 7.41% | 3.31% | -0.89% |

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

Source: Assessed Valuation from Lyon County Appraiser

| | 2025 |
|---|---|
| Assessed Value | $ 209,732,648 |
| Debt Limit Ratio | 30% |
| December 31, 2025 Debt Limit | 62,919,794 |
| Outstanding Debt Subject to Debt Limit | * (560,462) |
| Debt Authority Remaining December 31, 2025 | 63,480,256 |
| December 31, 2025 GO Bonds Outstanding | 5,055,772 |
| Less: Amount set aside for repayment of general obligation debt | (5,616,234) |
| Total Outstanding Debt Subject to Debt Limit December 31, 2025 | * $ (560,462) |

**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 |
|---|---|---|---|---|---|---|---|
| 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 | 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% |
| 2025 | 24,418 | 666,709 | 27,304 | 33.2 | 12.4 | 10,457 | 4.1% |

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

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| **Taxpayer** | **Employees** | **Rank** | **Percentage of Total County Employment** | **Employees** | **Rank** | **Percentage of Total County Employment** |
| Simmons Pet Food | 1,613 | 1 | 5.00% | 460 | 5 | 1.87% |
| USD #253 | 928 | 2 | 2.88% | 779 | 2 | 3.17% |
| Emporia State University | 644 | 3 | 2.00% | 738 | 3 | 3.00% |
| Hostess Brands, LLC | 630 | 4 | 1.95% | 577 | 4 | 2.35% |
| Newman Regional Health | 482 | 5 | 1.49% | 414 | 6 | 1.69% |
| Michelin | 316 | 6 | 0.98% | | | 0.00% |
| Lyon County | 260 | 7 | 0.81% | 252 | 7 | 1.03% |
| City of Emporia | 236 | 8 | 0.73% | 245 | 9 | 1.00% |
| Hill's Pet Nutrition | 143 | 9 | 0.44% | | | 0.00% |
| Evco Wholesale Food Corporation | 126 | 10 | 0.39% | | | 0.00% |
| Tyson Fresh Meats | | | | 914 | 1 | 3.72% |
| Hopkins Manufacturing | | | | 252 | 8 | 1.03% |
| Norfolk Iron & Metal | | | | 151 | 10 | 0.61% |
| **Total** | 5,378 | | 16.67% | 4,782 | | 19.47% |

Data from Emporia Chamber of Commerce

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

| Function | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Government | 38 | 37 | 37 | 40 | 43 | 41 | 44 | 46 | 47 | 48 |
| Public Safety | | | | | | | | | | |
| Officers | 41 | 40 | 43 | 41 | 47 | 38 | 40 | 36 | 34 | 40 |
| Civilians | 7 | 7 | 7 | 7 | 7 | 6 | 8 | 8 | 8 | 7 |
| Fire | | | | | | | | | | |
| Firefighters and Officers | 47 | 51 | 51 | 49 | 53 | 40 | 43 | 44 | 44 | 49 |
| Civilians | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Highways and Streets | | | | | | | | | | |
| Engineering | 7 | 7 | 7 | 6 | 7 | 8 | 8 | 7 | 6 | 7 |
| Maintenance | 9 | 7 | 9 | 9 | 9 | 10 | 10 | 10 | 9 | 10 |
| Sanitation | 32 | 29 | 32 | 33 | 35 | 33 | 33 | 32 | 29 | 33 |
| Culture and Recreation | 19 | 22 | 21 | 23 | 18 | 16 | 18 | 19 | 19 | 20 |
| Water | 16 | 17 | 16 | 18 | 21 | 22 | 24 | 23 | 16 | 25 |
| Sewer | 8 | 8 | 8 | 8 | 7 | 8 | 12 | 8 | 7 | 5 |
| **Total** | 227 | 228 | 234 | 237 | 250 | 225 | 243 | 236 | 222 | 247 |

(1) Data received from the Human Resources Department

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

| Function | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Police | | | | | | | | | | |
| Physical arrests (1) | 1,171 | 1,123 | 1,120 | 1,273 | 656 | 765 | 932 | 996 | 1,049 | 1,095 |
| Parking violations (1) | 3,589 | 2,791 | 2,940 | 3,617 | 1,513 | 323 | 626 | 424 | 206 | 133 |
| Traffic violations (1) | 2,072 | 2,641 | 2,328 | 2,946 | 1,282 | 1,987 | 1,864 | 1,610 | 3,155 | 2,454 |
| Fire | | | | | | | | | | |
| Number of calls answered (2) | 3,426 | 3,710 | 3,904 | 4,317 | 4,081 | 4,215 | 3,765 | 3,536 | 4,411 | 3,842 |
| Inspections (2) | 958 | 878 | 907 | 920 | 465 | 603 | 913 | * | 632 | 678 |
| Highways and Streets | | | | | | | | | | |
| Street resurfacing (miles) (3) | 6 | 4 | 11 | 3 | 13 | 4 | 4 | 5 | 6 | 6 |
| Potholes repaired (4) | 800 | 900 | 900 | 1500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,600 | 1,600 |
| Sanitation | | | | | | | | | | |
| Refuse collected (tons/day) (5) | 72 | 84 | 88 | 88 | 77 | 84 | 84 | 81 | 78 | 75 |
| Recyclables collected (tons/day) (5) | 7 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 5 |
| Water | | | | | | | | | | |
| New connections (6) | 29 | 21 | 25 | 30 | 22 | 18 | 19 | 17 | 12 | 14 |
| Water main breaks (6) | 50 | 69 | 55 | 43 | 53 | 68 | 65 | 135 | 72 | 26 |
| Average daily consumption (thousands of gallons) (7) | 5,443 | 5,671 | 6,095 | 6,317 | 6,948 | 7,519 | 7,519 | 7,519 | 7,519 | 7,600 |
| Wastewater | | | | | | | | | | |
| Average daily treatment capacity (thousands of gallons) (8) | 2,500 | 2,000 | 2,500 | 3,000 | 3,300 | 3,500 | 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 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol Units (1) | 25 | 25 | 25 | 21 | 23 | 23 | 23 | 23 | 21 | 22 |
| Fire Stations | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Sanitation | | | | | | | | | | |
| Collection Trucks (2) | 12 | 12 | 12 | 12 | 9 | 9 | 12 | 12 | 12 | 12 |
| Highways and Streets | | | | | | | | | | |
| Street (miles) (3) | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 171 | 172 | 172 |
| Traffic signals (4) | 101 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 |
| Culture and Recreation | | | | | | | | | | |
| Parks acreage (5) | 325 | 325 | 325 | 325 | 324 | 323.56 | 323.56 | 323.56 | 324 | 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 | 2 | 2 | 2 | 2 | 2 | 2 |
| Community centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water | | | | | | | | | | |
| Water main (miles) (3) | 183 | 183 | 184 | 184 | 171 | 171 | 171 | 191 | 195 | 195 |
| Fire hydrants (6) | 913 | 913 | 913 | 913 | 933 | 943 | 943 | 942 | 942 | 943 |
| Maximum daily capacity thousands of gallons) (7) | 7,869 | 9,789 | 11,783 | 9,483 | 11,014 | 11,190 | 11,190 | 11,190 | 11,190 | 11,190 |
| Sewer | | | | | | | | | | |
| Sanitary sewers (miles) (3) | 144 | 144 | 144 | 144 | 144 | 144 | 142 | 139 | 141 | 143 |
| Storm sewers (miles) (3) | 73 | 73 | 73 | 75 | 76 | 76 | 76 | 76 | 77 | 77 |
| Maximum daily treatment capacity (thousands of gallons (8) | 4,500 | 4,500 | 4,600 | 4,800 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |

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

# CITY OF EMPORIA, KANSAS

# REQUIRED COMMUNICATIONS AND MANAGEMENT LETTER

For the Year Ended December 31, 2025

# City of Emporia, Kansas

## Required Communications and Management Letter

## For the Year Ended December 31, 2025
## Table of Contents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HOOD AND ASSOCIATES CPAs, PC

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

We have audited the financial statements of the governmental activities, business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City) for the year ended December 31, 2025. We did not audit the financial statements of Emporia Public Library, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2025. 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. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 6, 2026. Professional standards also require that we communicate to you the following information related to our audit.

***Significant Audit Findings***

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, the City changed its reporting of all similar capital related improvement and project activities into the Construction Projects Fund. No other new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant accounting estimates used by the City's management include determining the allowance for doubtful accounts, the estimated historical cost and contributed infrastructure and the related estimated useful lives used in recording depreciation and accumulated depreciation for capital assets, the estimated obligation relating to pension and other post-employment benefits, and self-insurance claims payable amounts. We evaluated the key factors and assumptions used in developing the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We provided management with certain assistance in recording other post-employment and pension adjustments as well a certain lease activities. The following material misstatement detected as a result of our audit procedures was corrected by management:

- Adjustment to reduce grants receivable at December 31, 2025, $349,527.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 26, 2026.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

We applied certain limited procedures to the City's management's discussion and analysis, budgetary comparison information, schedule of the City's proportionate share of net pension liability, schedule of contributions, and the schedule of changes in the Net OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

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

As part of our annual audit, we try to identify opportunities for improving the management of financial resources and for improving the internal controls over financial reporting. We are submitting, for your consideration, our observations, and recommendations with regard to these matters.

The City's written responses to our comments have not been subject to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## ***CURRENT YEAR COMMENTS***

### Internal Cash Advances

Our audit procedures identified several funds that had deficit cash balances with the most significant deficit balance in the combined Water Fund of approximately $6.7 million. The deficit balance resulted from differences between the timing of when payments of certain project costs are made and when the City requests reimbursement through the drawdown of loan funds available under the City's loan agreements with the Kansas Department of Health and Environment through the Kansas Public Water Supply Loan Fund. We recommend that management review the timing and frequency of requesting reimbursements through the drawdown of loan funds.

### Management's Response

Management acknowledges the auditor's recommendation regarding the timing of reimbursements from the Kansas Public Water Supply Loan Fund. The negative cash position resulted from the City advancing construction costs while awaiting reimbursement from approved loan proceeds and did not result from an operating deficit in the Water Fund. A reimbursement request totaling $5,897,674 was submitted in December 2025 and received on January 7, 2026. An additional reimbursement of $1,177,033 was received on February 11, 2026. To reduce the need for future internal cash advances, management will evaluate reimbursement eligibility and cash flow requirements monthly and will submit reimbursement requests more frequently when project activity warrants. Finance staff will also monitor outstanding reimbursement requests and the Water Fund's available cash balance as part of the City's regular financial reporting process.

## OTHER RECOMMENDATIONS

### Financial Policy and Procedure Review

Considering the multifaceted nature of the City's services and operations, management should consider completing a comprehensive assessment of the City's financial related policies and procedures. Such assessment might include reviewing and updating significant financial policies and procedures including but not limited to, cash receipts, cash disbursements, purchasing policy, payroll processing and approvals, personnel manual, credit card policy, grants compliance and management, and financial reporting practices. Well established and defined policies and procedures are the key fundamentals of financial management and internal controls.

**Management's Response**

The City currently maintains internal control procedures in at least six major areas; cash receipts, cash disbursements, court fine receipts, IT controls, payroll procedures, and misc. These processes and procedures are reviewed annually and updated as necessary. The City Treasurer will complete an assessment comparing the current internal controls to the list of policies and procedures that have been suggested by the auditors.

### *Cyber Security*

Organizations are being exposed to an ever increasing risks of cyberattacks. One example of a cyberattack is through phishing emails asking employees to click on a link which deploys malware to encrypt the organization's system or ransomware, malicious software designed to block access to a computer system until a sum of money is paid. We recommend that the City continue reviewing current policies and procedures related to cyber security. Procedures should include evaluating existing insurance coverage, using strong passwords, multi-factor authentication, training employees on how to identify phishing emails and what to do if one is suspected, review cyber security protocols for key systems, test back-up systems with key data, and developing an incident response plan in the event a breach occurs.

### Management's Response

The City is committed to securing its computer network from the ever present cyber security threat. The City uses security strategies that include network structure, virus/malware protection, multi-level authentication, ongoing employee phishing training, penetration testing, outbound monitoring, and other security measures to guard the network against intrusion.

### Water Utility and Solid Waste Fund Net Operating Loss

For the year ended December 31, 2025, the City's Water Utility and Solid Waste funds sustained a net operating losses before transfers and capital grants and contributions of $595,287, and $1,265,685, respectively. We recommend that management review and evaluate the current rate structure and operating expenses of these funds to eliminate net operating losses.

### Management's Response

The City continues to monitor revenues and expenditures in the Water and Solid Waste Funds on a monthly basis. Utility rates will be evaluated and discussed with the City Commission as part of the budget development process.

**Future Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued the following statements which may impact the City's financial reporting requirements.

- GASB Statement No. 103, Financial Reporting Model Improvements, effective for the fiscal year beginning January 1, 2026.
- GASB Statement No. 105, Subsequent Events, effective for the fiscal year beginning January 1, 2027

We recommend management review these standards to determine the impact they may have on the City's financial reporting.

Management's Response

Management will review all new standards as they become effective and will evaluate their impact on the City's financial reporting.

## ***PRIOR YEAR COMMENTS***

In the prior year, we issued a certain comment and recommendation in regard to the City's accounting, internal control, and financial reporting issue. The following table summarizes the nature of the comment, the significance of the comment as described in the prior year's report and our determination of the status of the comment.

| Prior Year Comment Description | Significance | Current Year Status |
|---|---|---|
| **Internal Cash Advances** | Our audit procedures identified several funds that had deficit cash balances with the most significant deficit balance in the combined Water Fund of approximately $2.1 million. The deficit balance resulted from differences between the timing of when payments of certain project costs are made and when the City requests reimbursement through the drawdown of loan funds available under the City's loan agreements with the Kansas Department of Health and Environment through the Kansas Public Water Supply Loan Fund. We recommend that management review the timing and frequency of requesting reimbursements through the drawdown of loan funds. | We continue to recommend that management review the timing and frequency of requesting reimbursements through the drawdown of loan funds. |
| **Key Employees and Cross Training** | It is not unusual, especially for cities similar to the City, to have employees who devote a substantial portion of their career working for the City with some of these employees eventually assuming key positions within City management. Given the considerable amount of operational knowledge and experience of these key employees, the City is exposed to certain management risks including among others, the possible loss of continuity and disruption in City operations in the event of the loss a key employee either through retirement or some unforeseen circumstance. | We recommend that management continue to evaluate and identify the exposure to such risks and develop plans to mitigate such risks. |
| **Cyber Security** | Organizations are being exposed to an ever increasing risks of cyberattacks. One example of a cyberattack is through phishing emails asking employees to click on a link which deploys malware to encrypt the organization's system or ransomware, malicious software designed to block access to a computer system until a sum of money is paid. We recommend that the City continue reviewing current policies and procedures related to cyber security. Procedures should include evaluating existing insurance coverage, using strong passwords, multi-factor authentication, training employees on how to identify phishing emails and what to do if one is suspected, review cyber security protocols for key systems, test back-up systems with key data, and developing an incident response plan in the event a breach occurs. | We recommend that management continue to evaluate and identify the exposure to such risks and develop plans to mitigate such risks. |
| Future Accounting Pronouncements | We recommended that management review upcoming standards to determine what impact they may have on the City's financial reporting. | The City implemented all applicable standards that became effective during fiscal year 2025. See the current comments section for additional upcoming accounting standards. |

This report is intended solely for the information and use of the Mayor and the City Commissioners and the management of the City and is not intended to be and should not be used by anyone other than these specified parties.

*Hood and Associates CPAs PC*

Kansas City, Missouri
June 26, 2026

# CITY OF EMPORIA, KANSAS

# SINGLE AUDIT REPORT

# FOR THE YEAR ENDED DECEMBER 31, 2025

**City of Emporia, Kansas**
**Single Audit Report**

**For the Year Ended December 31, 2025**

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| A copy of the City of Emporia, Kansas' Annual Comprehensive Financial Report for the year ended December 31, 2025 accompanies this report. The independent auditor's report and the financial statements are hereby incorporated by reference. | |
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**Independent Auditor's Report on Schedule of Expenditures of Federal Awards**

To the Honorable Mayor and
Commissioners
City of Emporia, Kansas

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We did not audit the financial statements of Emporia Public Library, which represent 100 percent of the assets, net position, and revenues of discretely presented component unit as of December 31, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit is based solely on the report of the other auditors. We issued our report thereon dated June 26, 2026 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Hood and Associates CPAS PC

Kansas City, Missouri
June 26, 2026

ADDITIONAL INFORMATION

**City of Emporia, Kansas**
**Schedule of Expenditures of Federal Awards**
**For the Year Ended December 31, 2025**

| Federal Grantor/Pass-Through Grantor/Program Title | Assistance Listing Number | Pass-through Grantor's Number | Current Year Expenditures |
|---|---|---|---|
| **U.S. Department of Housing and Urban Development** | | | |
| Affordable Housing Development in Main Street Rejuvenation Projects | 14.878 | KS01CNM66801M23 | $ 500,000 |
| **Passed through Kansas Housing Resources Corp.** | | | |
| Emergency Solutions Grants Program | 14.231 | ESG-FFY2025 | 17,807 |
| **Passed through Kansas Department of Commerce** | | | |
| Community Development Block Grant (CDBG) | 14.228 | 23-CR-004 | 248,000 |
| **Total U.S. Department of Housing and Urban Development** | | | 765,807 |
| **U.S. Department of Justice** | | | |
| Bulletproof Vest Partnership Program | 16.607 | | 8,668 |
| **Total U.S. Department of Justice** | | | 8,668 |
| **U.S. Department of Transportation** | | | |
| **Federal Aviation Administration** | | | |
| Airport Improvement Program | 20.106 | FAA 3-20-0020-AIP019/BIL20 | 2,744 |
| **Passed through Kansas Department of Transportation** | | | |
| Highway Safety Cluster: | | | |
| State and Community Highway Safety | 20.600 | SP-1300-25 | 892 |
| **Total U.S. Department of Transportation** | | | 3,636 |
| **U.S. Department of Treasury** | | | |
| Equitable Sharing Program - Federal Seizure and Forfeiture | 21.016 | | 5,293 |
| **Total U.S. Department of Treasury** | | | 5,293 |
| **U.S. Environmental Protection Agency** | | | |
| **Passed through the Kansas Department of Health and Environment** | | | |
| Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | 3070 | 3,650,360 |
| **Total Environmental Protection Agency** | | | 3,650,360 |
| **U.S. Department of Homeland Security** | | | |
| **Passed through the Kansas Department of Emergency Preparedness** | | | |
| Disaster Grants - Public Assistance - FEMA | 97.036 | FEMA DR4449 PW905 | 57,705 |
| Disaster Grants - Public Assistance - FEMA | 97.036 | FEMA DR4449 KS150384 | 575,659 |
| **Total U.S. Department of Homeland Security** | | | 633,364 |
| **Total Expenditures of Federal Awards** | | | $ 5,067,128 |

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

**City of Emporia, Kansas**
**Notes to the Schedule of Expenditures of Federal Awards**
**For the Year Ended December 31, 2025**

## Note 1. Organization

The City of Emporia, Kansas, (the City) is the recipient of several federal awards. The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the City for the year ended December 31, 2025. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

## Note 2. Basis of Presentation

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

## Note 3. Local Government Contributions

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

## Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at December 31, 2025.

## Note 5. Indirect Cost Rate

The City does not allocate indirect costs, and therefore has not elected to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

## Note 6. Outstanding Loans

As of December 31, 2025, the City has outstanding loan balances of $22,466,946 under the Kansas Water Pollution Control Revolving Loan Fund and $12,200,757 under the Kansas Public Water Supply Loan Fund.

**City of Emporia, Kansas**
**Schedule of Findings and Questioned Costs**
**For the Year Ended December 31, 2025**

## 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 |
|---|---|
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds |

Dollar Threshold Used to Distinguish Between Type A and Type B Program
$1,000,000

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

None

## Section 3 – Federal Award Findings and Questioned Costs

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

None

Summary Schedule of Prior Audit Findings

None

COMPLIANCE REPORTS

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

To the Honorable Mayor and
Commissioners
City of Emporia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Emporia, Kansas (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 26, 2026. Our report includes a reference to other auditors who audited the financial statements of the Emporia Public Library, a discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Emporia Public Library were not audited in accordance with *Government Auditing Standards*.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

Hood and Associates CPAs, PC

Kansas City, Missouri
June 26, 2026

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

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Emporia, Kansas' (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

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

**Report on Internal Control over Compliance**

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

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

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

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

Hood and Associates CPAS PC

Kansas City, Missouri
June 26, 2026

**Title:** Auditing Services

**Agenda Date:** August 19, 2026

**Presented By:** Janet Harrouff, Director of Finance

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**Background:**
The City of Emporia entered into a two-year agreement with Hood and Associates, CPA, PC for the annual audit review of the financial statements in 2023. This agreement expired with the 2025 audit.

**Discussion:**
Staff continue to work through the implementation of the new financial software. In 2026, the City also implemented lease accounting software to ensure proper tracking and accounting of leases in accordance with applicable accounting standards. These system implementations have presented challenges, and staff have worked closely with Hood & Associates to ensure they are configured and operating correctly. Changing audit firms while these new systems are still being implemented and refined could create additional challenges for staff and may result in a less efficient audit process.

**Financial considerations:**
The fees for 2026 will be $40,000, which is approximately 2.5% increase over 2025.
The fees for 2027 will be $41,000, a 2.5% increase. If a single audit is required the fee would be $4,000 for the first major program and $3,000 for any additional major programs.

**Recommended action:**
Approve 2-year extension for auditing services by Hood and Associates, CPA's, PC

**Attachments:**
Proposed audit fees for 2026 and 2027

June 26, 2026

Mr. Trey Cocking, City Manager
Ms. Janet Harrouff, Director of Finance
City of Emporia, Kansas
104 E 5th Avenue
Emporia, KS 66801

Hood & Associates CPAs, P.C. (H&A) is pleased to submit our addendum to extend our audit services for the City of Emporia. Kansas (the City) for the years ended December 31, 2026 and 2027.

It is our understanding the audit will encompass the following:

- Audit of the City's basic financial statements Annual Comprehensive Financial Report, including the report on compliance and internal control over financial reporting
- Single Audit
- Audit of the Emporia Firefighters Relief Association financial statements
- Assisting the City in meeting the requirements of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

The audit will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the federal Single Audit Act of 1996, and the provisions of the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations, and the related OMB Compliance Supplement and applicable state and local law. The accounting and reporting principles promulgated by the Governmental Accounting Standards Board will be applied.

Very truly yours,

*Hood & Associated CPAs, PC*

**RESPONSE:**

This letter correctly sets forth an understanding of the City of Emporia, Kansas.

By: _____

Title: _____

Date: _____

# CITY OF EMPORIA, KANSAS
## SCHEDULE OF
## PROFESSIONAL AUDITING FEES

| | |
|---|---|
| Fees for the Year Ended December 31, 2026 | $40,000* |
| Fees for the Year Ended December 31, 2027 | $41,000* |

* The hours and fees shown above include the audit of the City of Emporia, Kansas basic financial statements. The fees do not include fees for a single audit. If a single audit is required, the fee for the audit of one (1) major program will be $4,000. If additional major programs are required to be audited, the fee for each additional program will be $3,000.

| | |
|---|---|
| **Title:** | Initiative Petition for Ordinance Prohibiting Tier 2 and Tier 3 Battery Energy Storage Systems |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | Christina Montgomery, City Attorney |

**Background:**

On July 14, 2026, a citizen initiative petition was submitted to the City of Emporia, Kansas, seeking to prohibit the installation and operation of Tier 2 and Tier 3 Battery Energy Storage Systems ("BESS") within city limits. The Lyon County Election Office certified the petition signatures on August 13, 2026. Under K.S.A. 12-3013, the Emporia City Commission must determine the appropriate action within 20 days following certification of the petition.

**Legal Analysis:**

The BESS Petition presents substantially the same legal issues as the Initiative Petition for Ordinance Prohibiting High-Impact Data Centers considered by the Commission on August 5, 2026.

At that meeting, the Commission considered whether a proposed ordinance regulating a particular land use through the City's zoning framework constitutes a legislative measure subject to initiative under K.S.A. 12-3013 or an administrative measure governed by the procedures established by the Kansas Planning and Zoning Act.

The proposed BESS ordinance similarly establishes a citywide prohibition on a particular land use, relies upon the City's zoning regulations for enforcement, and provides that its requirements prevail over conflicting City ordinances, rules, or regulations.

For the reasons discussed with the Commission on August 5, the BESS Petition raises substantially the same legal questions regarding whether the proposed ordinance is a proper subject for the initiative process under K.S.A. 12-3013.

**Pending Declaratory Judgment Action**

Following the Commission's consideration of the High-Impact Data Center Petition, the City filed a declaratory judgment action in Lyon County District Court seeking a determination as to whether the proposed ordinance is a proper subject for the initiative process under K.S.A. 12-3013.

Because the BESS Petition presents substantially the same legal issues, the City Attorney recommends seeking leave of the District Court to include the BESS Petition in the pending declaratory judgment action. Addressing both petitions in the same proceeding would allow the Court to consider the related legal issues together and avoid duplicative proceedings.

**Recommended Action**

Authorize the City Attorney to seek leave of the District Court to include the Initiative Petition for Ordinance Prohibiting Tier 2 and Tier 3 Battery Energy Storage Systems in the pending declaratory judgment action and to seek appropriate interim and final relief regarding the City's obligations under K.S.A. 12-3013.

**Attachments:**

Initiative Petition for Ordinance Prohibiting Tier 2 and Tier 3 Battery Energy Storage Systems

**PETITION FOR ORDINANCE PROHIBITING TIER 2 AND TIER 3 BATTERY ENERGY STORAGE SYSTEMS IN THE CITY OF EMPORIA, KANSAS**

1) Battery Energy Storage Systems ("BESS") present substantial risks and dangers to the public health, safety, and welfare of the residents of Emporia, Kansas. These risks and dangers include thermal runaway, which is a chain reaction caused by the overheating of battery cells, which can lead to unnatural fires or explosions. Thermal runaway may also release toxic gases, which also pose a serious health hazard to the residents of Emporia, Kansas. The operation of BESS technology could also present hazards of cascading cell service failures and flammable gas accumulation. Multiple incidents have occurred nationally and internationally that clearly demonstrate the risk associated with BESS.

The undersigned electors of the City of Emporia, Kansas, hereby submit this Petition for a proposed ordinance prohibiting Battery Energy Storage Systems pursuant to K.S.A. § 12-3013 and respectfully request that the governing body of the City of Emporia, Kansas to pass the following ordinance without alteration or submit the same to a vote of the electors.

BALLOT QUESTION: "**Shall the following ordinance be adopted? "An Ordinance of the City of Emporia, Kansas prohibiting the installation and operation of Type 2 and Type 3 battery energy storage systems to protect the health, safety, and welfare of the residents of Emporia, Kansas**."

[End of Page; the proposed Ordinance begins on the following page]

RECEIVED
JUL 14 2026
CITY CLERK'S OFFICE

REC'D LYON CO CLERK
JUL 14 2026 PM2:20

**ORDINANCE NO. _____**

**AN ORDINANCE OF THE CITY OF EMPORIA, KANSAS PROHIBITING THE INSTALLATION AND OPERATION OF TIER 2 AND TIER 3 BATTERY ENERGY STORAGE SYSTEMS TO PROTECT HEALTH, SAFETY, AND WELFARE OF THE RESIDENTS OF EMPORIA, KANSAS.**

**WHEREAS**, Battery Energy Storage Systems ("BESS") are being deployed with increasing frequency in connection with renewable energy generation facilities, grid stability projects, and commercial and industrial applications;

**WHEREAS**, documented BESS accidents have resulted in explosions, prolonged fires, toxic gas emissions, and injuries to emergency response personnel; and

**WHEREAS**, Tier 2 and Tier 3 BESS present significant fire, explosion, and thermal runaway risks that endanger the City of Emporia, Kansas, particularly first responders, properties near BESS, and other residents of the City of Emporia, Kansas.

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:**

**SECTION 1.** The purpose of this Ordinance is to protect the public health, safety, and welfare of the residents of the City of Emporia, Kansas, by prohibiting the installation and operation of Tier 2 and Tier 3 Battery Energy Storage Systems ("BESS").

**SECTION 2.** For the purposes of this Ordinance, the following terms shall have the meanings indicated:

A. "Battery Energy Storage System" or "BESS" means: An engineered facility (inclusive of all ancillary facilities required to interconnect and operate the facility) that is capable of charging batteries from an electrical transmission system, storing the electrical energy, and discharging the electrical energy to later reenergize the same system and does not include a powerplant or other manner of generating electricity for distribution and storage. BESS may also include one or more devices, when assembled together, are capable of storing energy to supply electrical energy at a future time, provided however, that BESS does not include a stand alone twelve-volt car battery or an electric motor vehicle. A battery energy storage system is classified as a Tier 1, Tier 2, or Tier 3 battery energy storage system as follows:

(i) Tier 1 battery energy storage systems have an aggregate energy capacity less than or equal to 80 kWh and, if in a room or enclosed area, consist of only a single energy storage system technology. All Tier 1 battery energy storage systems located on residential properties shall comply with all applicable codes (building, fire, property, etc.) as they may currently be in effect or hereafter amended in the City of Emporia.

(ii) Tier 2 battery energy storage systems have an aggregate energy capacity between 81 and 600 kWh or are comprised of more than one energy storage system technology in a room or enclosed area.

(iii) Tier 3 battery energy storage systems have an aggregate energy capacity greater than 600 kWh and, if in a room or enclosed area, consist of only one energy storage system technology. An engineered facility (means one or more devices, assembled together, capable of storing energy in order to supply electrical energy at a future time, not to include a stand-alone 12-volt car battery or an electric motor vehicle. A BESS includes all equipment required for the system to operate, including but not limited to batteries, battery chargers, battery management systems, controls, power conditioning systems, inverters, associated electrical equipment, fire suppression systems, and thermal management systems.

**SECTION 3.** No person, firm, corporation, or other entity shall construct, install, operate, maintain, or cause to be constructed, installed, operated, or maintained, any Tier 2 or Tier 3 BESS in the jurisdictional boundaries City of Emporia, Kansas.

**SECTION 4.** Multiple Tier 1 BESS shall not be installed or operated in a configuration or proximity that would function to effectively create a Tier 2 or Tier 3 BESS. The following factors shall be considered in determining whether multiple Tier 1 BESS constitute an effective Tier 2 or Tier 3 BESS:

(i) Whether the total aggregate capacity exceeds the thresholds defined in Section 2;

(ii) Whether systems that are located within 50 feet of each other on the same parcel or on adjacent parcels under common ownership or control;

(iii) Whether systems share electrical components, fire suppression systems, or control systems;

(iv) Whether systems are designed to function as an integrated unit; or

(v) Whether systems are managed through a common energy management system or controller.

**SECTION 5.** The prohibition set forth in this Ordinance shall apply to all zoning districts and all land uses within the City of Emporia, Kansas, including but not limited to, residential, commercial, industrial, institutional, and public facility zones as defined in the applicable zoning ordinances and resolutions, as currently in effect and as may hereafter be amended from time to time.

**SECTION 6.** Any violation of Section 3 of this Ordinance shall be subject to the civil and criminal penalties as set forth in Article 15 of the City of Emporia Zoning Regulations.

**SECTION 7.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof. Similarly, if any exemption, variance, or procedural provision is found invalid, it is the express intent that the core prohibitions shall remain in effect to the maximum extent permitted by law.

**SECTION 8.** Where the requirements of this Ordinance impose a different restriction or requirement than imposed by other City of Emporia Ordinances, or other applicable rules or regulations, the requirements of this Ordinance shall prevail.

**SECTION 9.** This Ordinance shall take effect and be in force either upon publication as described by K.S.A. § 12-3007, or upon approval by the electors pursuant to K.S.A. § 12-3013, as applicable.

**CITY OF EMPORIA, KANSAS**

[SEAL]

_____

Becky Smith, Mayor

**ATTEST:**

_____

Kerry Sull, City Clerk

**APPROVED AS TO FORM:**

_____

Christina Montgomery, City Attorney

| | |
|---|---|
| **Title:** | Resolution No. 3797 Establishing a Public Hearing for Flint Hills Mall CID |
| **Agenda Date:** | August 19th, 2026 |
| **Presented By:** | Tayler Wash, Deputy City Manager |

**Background:**

K.S.A. 12-6a26 through K.S.A. 12-6a36, inclusive, as amended (the "Act"), authorizes the governing body of a municipality to establish a Community Improvement District ("CID") by ordinance after receiving a valid petition and conducting a public hearing.

Flint Hills Mall has requested an extension of the existing one (1) percent CID sales tax for the property. In accordance with the Act, the developer has submitted the required petition for the establishment of a new CID.

**Discussion:**

The developer is requesting approval of a new CID that will continue the existing one (1) percent CID sales tax. If approved, purchases made within the district will continue to be subject to an additional one (1) percent sales tax. Revenue generated by the CID will be used to fund improvements to the property, including but not limited to renovations to the movie theater and the Ollie's addition.

The original CID was established in 2015 and is expected to be fulfilled within the next six months. The proposed CID would become effective upon expiration of the existing district and would remain in effect until all eligible project costs have been reimbursed or for a maximum of 22 years, whichever occurs first.

City staff have reviewed the attached petition and determined that it meets the statutory requirements.

**Financial Considerations:**

The CID will not have a direct financial impact on the City's budget. The City receives a three (3) percent administrative fee to offset the costs associated with collecting, administering, and distributing the CID sales tax revenues.

**Recommended Action:**

Accept Flint Hills Mall CID petition, adopt resolution 3797, and set the public hearing date for September 16, 2026.

**Attachments:**

Flint Hills Mall CID Petition
Resolution No. 3797

(Published in the *Emporia Gazette* on August 21, 2026 and August 28, 2026)

RESOLUTION NO. 3797

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS GIVING NOTICE OF A PUBLIC HEARING ON THE ADVISABILITY OF CREATING A COMMUNITY IMPROVEMENT DISTRICT IN THE CITY (FLINT HILLS MALL PROJECT)

WHEREAS, pursuant to K.S.A. 12-6a26 *et seq*. ("the Act"), the City of Emporia, Kansas (the "City") is authorized to create a community improvement district ("CID") within its jurisdiction to fund all or a portion of the cost of a "Project" as defined and authorized under the Act; and

WHEREAS, the Act further authorizes the City to impose a sales tax within the CID on the selling of tangible personal property at retail or rendering or furnishing services taxable pursuant to the provisions of the Kansas retailers' sales tax act, and amendments thereto, in any increment permitted by the Act, and to pledge the revenue received from such tax to pay for the Project or reimburse the cost of the Project as "pay-as-you-go financing" (as defined in the Act); and

WHEREAS, Flint Hills Mall, L.L.C., a Kansas limited liability company ("Developer"), filed a petition (the "Petition") with the City on June 09, 2026, proposing (i) the creation of a CID under the Act (the "District") to assist in financing renovation and redevelopment of existing portions of the Flint Hills Mall to attract and accommodate a new anchor tenant, including associated site work, infrastructure, parking, utility, lighting, aesthetic improvements and renovation and preservation of the existing on-site theater, and any other items allowable under the Act (the "Project"), (ii) the construction of the Project as more particularly described in the Petition and this Resolution, and (iii) the imposition of a CID sales tax within the District in the amount of one percent (1.0%) to pay a portion of the costs of the Project; and

WHEREAS, the Petition is signed by Developer, the owner of record of more than 55% of (i) the land area within the proposed District and (ii) by assessed value of the land area within the proposed District; and

WHEREAS, the Act provides that before creating any CID, the governing body of the City shall by resolution direct and order and give notice of a public hearing on the advisability of creating a CID, the construction of the proposed Project and the intent of the City to levy a CID sales tax.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS, AS FOLLOWS:

SECTION 1. Public Hearing. Notice is given that a public hearing will be held before the governing body on September 16, 2026, at 11:00 a.m., or as soon thereafter as the matter can

be heard, at the City Commission meeting room, 518 Mechanic, Emporia, Kansas, to consider the advisability of: (i) the City's creation of the proposed District (as defined above); (ii) the Project described in the Petition; and (iii) the imposition of a CID sales tax in the District in an amount not to exceed one percent (1.0%).

SECTION 2. Project. The general description of the proposed Project to be constructed within the District is: renovation and redevelopment of existing portions of the Flint Hills Mall to attract and accommodate a new anchor tenant, including associated site work, infrastructure, parking, utility, lighting, aesthetic improvements, and renovation and preservation of the existing on-site theater, and any other items allowable under the Act, all generally located at 1632 Industrial Road, in the City of Emporia, Kansas.

SECTION 3. Project Costs; Estimates. Costs to be partially financed from the proposed CID sales tax include, demolition, architectural, engineering, construction, tenant improvements, renovation of existing facilities, site work, parking improvements, lighting, and aesthetic improvements, certain financing costs, certain costs associated with the operations, maintenance, and upkeep of property located within the boundaries of the District, and the City and Developer's administrative costs in establishing and maintaining the District, all as permitted by the Act. The total estimated and probable cost of the Project is $2,222,972.00. The total gross revenues generated by the proposed CID sales tax is estimated to be $4,500,000.00. The revenues of the CID sales tax proposed by the Petition may be utilized for costs of the Project in accordance with the Petition, the Act, and a Development Agreement between the City and Developer governing the District.

SECTION 4. Financing; District Only Sales Tax. The Project within the District is proposed to be financed in part, on a pay-as-you-go basis, from revenues received from the levy and collection of a one percent (1.0%) CID sales tax on the sale of tangible personal property sold at retail or on rendering or furnishing of services taxable pursuant to the Kansas retailers' sales tax statutes, only within the proposed District. The entire Project will be financed from a combination of the community improvement district sales tax revenues, private equity, and private debt.

SECTION 5. Description of District. The legal description of the District is attached to this Resolution as **Exhibit A** and a map of the proposed District is attached as **Exhibit B**.

SECTION 6. Effective Date; Publication and Mailed Notice. This Resolution shall be effective upon and after its adoption by the governing body. The City Clerk is authorized and directed to give notice of the public hearing by publishing this Resolution once each week for two consecutive weeks in the official City newspaper with the second publication occurring at least seven (7) days before the public hearing date. The City Clerk is also authorized and directed to mail a copy of this Resolution to all property owners within the proposed District, by certified mail, return receipt requested, at least ten (10) days before the public hearing.

*[Remainder of Page Intentionally Left Blank]*

ADOPTED AND APPROVED by vote of the governing body of the City of Emporia, Kansas on August 19, 2026.

CITY OF EMPORIA, KANSAS

[seal]

By_____
Becky Smith, Mayor

ATTEST:

By_____
Kerry Sull, City Clerk

# EXHIBIT A

LEGAL DESCRIPTION OF DISTRICT

**DESCRIPTION:**
**A portion of the Northwest Quarter of the Northeast Quarter of Section 8, Township 19 South, Range 11 East of the 6th principal meridian, City of Emporia, Lyon County, Kansas, described as follows:**
**Commencing at the Northwest corner of said Northeast Quarter; thence S0°09'58"E, along the West line of said Northeast Quarter, for 30.00 feet to the south right of way line of West 18th Avenue; thence N89°23'19"E, along said right of way line and 30.00 feet south of and parallel to the North line of said Northeast Quarter, for 150.00 feet for the Point of Beginning; thence continue N89°23'19"E for 512.58 feet to the East line of the West half of the Northwest Quarter of the Northeast Quarter; thence S0°08'24"E along said East line for 150.00 feet; thence N89°23'19"E parallel to said North line for 185.56 feet to the center line of vacated Quesada Drive; thence S0°14'41"E along said center line for 233.13 feet; thence S48°40'26"E for 90.07 feet; thence N89°33'21"E for 101.46 feet to the East line of the West half of the East half of the Northwest Quarter of the Northeast Quarter; thence S0°07'16"E along said East line for 817.11 feet to the North right of way line of West 15th Avenue; thence S89°27'23"W along said right of way line, 30.00 feet North of and parallel to the South line of the Northwest Quarter of the Northeast Quarter, for 784.38 feet; thence N 0°32'37"W for 150.00 feet; thence S 89°27'23"W for 30.00 feet; thence N 0°32'37"W for 130.98 feet; thence S 87°55'34"W for 227.43 feet to a line shown on the Highway plans from the City of Emporia as the East right of way line of Industrial Street; thence N 2°04'26"W along said East line for 809.39 feet to a point 180.00 feet South of the North line of said Northeast Quarter; thence N89°23'19"E parallel to said North line for 147.99 feet; thence N0°09'58"W, 150.00 feet East of and parallel to the West line of said Northeast Quarter, for 150.00 feet to the Point of Beginning. Containing 1,046,854.936 square feet or 24.0325 acres more or less. Subject to right of way granted to City of Emporia, filed November 16, 2004, Book 585, Page 675.**

**ALSO EXCEPT:**
**Commencing at the Southeast corner of the West Half of the East Half of the Northwest Quarter of the Northeast Quarter, Section 8, Township 19 South, Range 11 East of the 6th principal meridian, City of Emporia, Lyon County, Kansas; thence N 0°07'16"W along the East line of said West Half of the East Half for 30.00 feet to the North right of way line of West 15th Avenue; thence S 89°27'23"W along said right of way line for 79.70 feet; thence N 0°32'37"W for 47.90 feet for the Point of Beginning: thence S 89°27'23"W for 44.70 feet; thence N 0°32'37"W for 80.10 feet; thence N 89°27'23"E for 14.20 feet; thence N 0°32'37"W for 10.00 feet; thence N 89°27'23"E for 8.20 feet; thence S 0°32'37"E for 1.00 feet; thence N 89°27'23"E for 10.00 feet; thence S 0°32'37"E for 9.00 feet; thence N 89°27'23"E for 12.30 feet; thence S 0°32'37"E for 80.10 feet to the Point of Beginning.**

**EXHIBIT B**

MAP OF PROPOSED DISTRICT

EXCERPT OF MINUTES

The governing body of the City of Emporia, Kansas met in regular session, at the usual meeting place in the City on August 19, 2026 at 11:00 a.m., with Mayor Becky Smith presiding, and the following members of the governing body present:

and the following members absent:

Among other business, there came on for consideration and discussion the following:

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS GIVING NOTICE OF A PUBLIC HEARING ON THE ADVISABILITY OF CREATING A COMMUNITY IMPROVEMENT DISTRICT IN THE CITY (FLINT HILLS MALL PROJECT)

The Resolution was considered and discussed; and on motion of _____, seconded by _____, the Resolution was adopted by a majority vote of the members present. The Resolution was assigned No. _____.

****

CITY CLERK'S
CERTIFICATION OF EXCERPT OF MINUTES

I certify that the foregoing is a true and correct Excerpt of Minutes of the August 19, 2026 meeting of the governing body of the City of Emporia, Kansas.

[seal]

_____
Kerry Sull, City Clerk

# PETITION FOR THE CREATION OF A COMMUNITY IMPROVEMENT DISTRICT

**TO:** The Governing Body,
City of Emporia, Kansas

The undersigned, being the owners of record of all land and all of the assessed value within the hereinafter described community improvement district, hereby petition the City of Emporia, Kansas (the "**City**") to create a community improvement district and authorize the proposed project hereinafter set forth, all in the manner provided by K.S.A § 12-6a26, *et seq.* (the "**Act**"). In furtherance of such request, the petitioners state as follows:

## 1. GENERAL NATURE

The general nature of the project consists of the acquisition of certain real property, and the development and redevelopment thereof and the surrounding property to consist of:

Please see Item 1 on the attached Supplemental Information Sheet.

herein referred to as (the "**Project**").

The Project includes the cost of:

- ☒ parking facilities
- ☒ site work
- ☒ infrastructure improvements
- ☐ landscaping
- ☒ lighting
- ☒ utilities
- ☒ interest accrued on borrowed money during the period of construction of the project.
- ☒ the City's administrative fee.
- ☒ associated costs incurred by the City.
- ☒ other items eligible for reimbursement under the Act.

## 2. PUBLIC PURPOSE

The public purpose of the Project is to provide for the construction of improvements to contribute to the revitalization, growth and economic development of the City and property that is currently economically underutilized, and thereby furthering economic development purposes of the City.

## 3. ESTIMATED COST

The estimated cost of the Project is $ 2,222,972, plus the State of Kansas administrative expenses (2%), the City's administrative fee (3%) and associated costs incurred by the City.

| Category | Cost |
|---|---|
| Land | $ -0- |
| Vertical Improvements, Demolitions, Sitework, Landscaping, Streets, Utilities, Public Art, Public Transportation, Studies, Site Design and Analysis | $ 1,884,668 |
| Legal, Other Consultants, Marketing, Interest, and other Soft Costs | $ 338,304 |
| Ongoing Operation and Maintenance | $ -0- |
| Kansas Administrative Expenses | $ |
| City's Administrative Fee | $ |
| **Total** | **$** |

## 4. PROPOSED METHOD OF FINANCING

The Project is proposed to be financed, in part, through the use of CID sales tax revenue to be expended on the Project on a

☑ pay-as-you-go basis or

☐ through the issuance of special obligation bonds,

both as defined in the Act.

## 5. PROPOSED AMOUNT OF SALES TAX

It is being proposed that the Project be financed, in part, through the levying and collection of a 1.0 % add-on CID sales tax as authorized by the Act for a period of 22 years.

## 6. PROPOSED METHOD AND AMOUNT OF ASSESSMENT

☑ It is not proposed that any special assessments be levied upon property within the proposed community improvement district pursuant to the Act.

☐ It is being proposed that special assessments be levied upon property within the proposed community improvement district pursuant to the Act.

## 7. MAP AND LEGAL DESCRIPTION OF THE PROPOSED DISTRICT

A map of the proposed community improvement district (the "**District**") is attached hereto as **EXHIBIT A**.

A legal description of the District is attached hereto as **EXHIBIT B**.

## 8. FINANCIAL ABILITY TO COMPLETE AND OPERATE

The undersigned hereby state that they have the financial ability to complete and operate the Project.

## 9. NOTICE TO PETITION SIGNERS

Names may not be withdrawn from this Petition by the signers hereof after the City commences consideration of this Petition, or later than seven (7) days after the filing hereof with the City Clerk, whichever occurs first.

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

**Parcel Owner:**

Flint Hills Mall, L.L.C.

a Kansas limited liability company authorized to do business in Kansas.

By: Robert C Sturgeon

Name: Robert C. Sturgeon

Title: Manager

Date: 6-6-26

**NOTARY ACKNOWLEDGMENT**

STATE OF Kansas )
) ss.
COUNTY OF Douglas )

BE IT REMEMBERED, that on this 6th day of June, 2026 before me, the undersigned, a Notary Public in and for said County and State, came Robert C. Sturgeon, who is known to me to be the same person who executed the within instrument, and such person duly acknowledged the execution of the same.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal the day and year last above written.

(Seal)

Notary Public in and for said
County and State

My Commission Expires:

5-5-29

STATE OF KANSAS NOTARY PUBLIC
JAMI BARRETO
My Appointment Expires
5-5-29

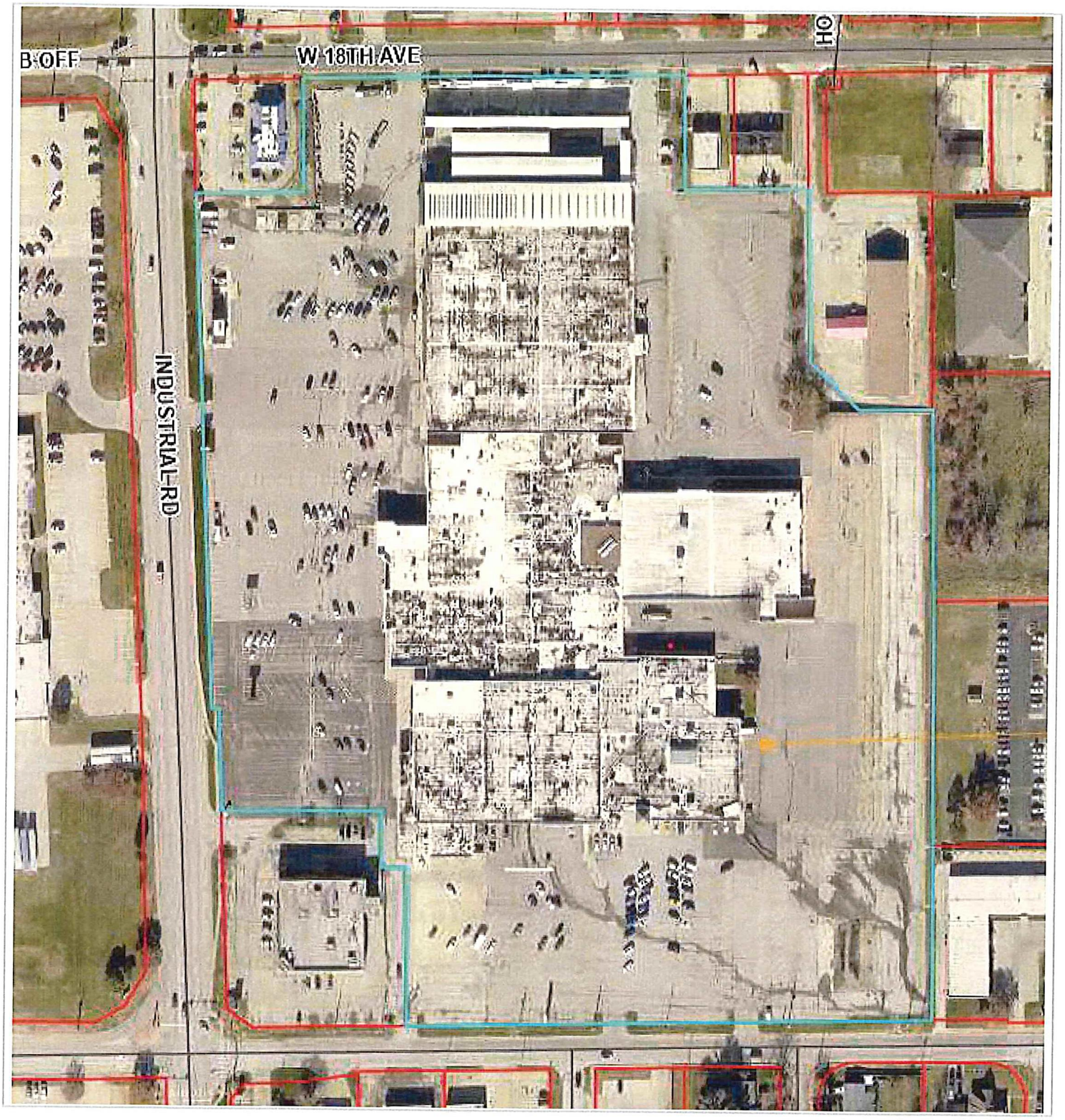
(Petition Signature Page)

## SUPPLEMENTAL INFORMATION SHEET

## FLINT HILLS MALL CID PETITION

**Item 1**: The renovation and redevelopment of existing portions of the Flinthills Mall to attract and accommodate a significant new retail anchor tenant, including all associated site work, infrastructure, parking, utility, lighting, and aesthetic improvements necessary to enhance the commercial vitality, consumer experience, and long-term economic productivity of the district and surrounding area. The Project further includes the renovation and preservation of the existing on-site theater to maintain it in safe and operable condition, thereby sustaining a complementary entertainment use that drives continued consumer traffic, retail sales, and tax revenue generation benefitting the district and the broader Emporia community.

**EXHIBIT A**
**Map of Proposed District Boundaries**
Insert or attach here



# EXHIBIT B

## Legal Description of Proposed District

Insert or attach here

**DESCRIPTION:**
**A portion of the Northwest Quarter of the Northeast Quarter of Section 8, Township 19 South, Range 11 East of the 6th principal meridian, City of Emporia, Lyon County, Kansas, described as follows:**
**Commencing at the Northwest corner of said Northeast Quarter; thence S0°09'58"E, along the West line of said Northeast Quarter, for 30.00 feet to the south right of way line of West 18th Avenue; thence N89°23'19"E, along said right of way line and 30.00 feet south of and parallel to the North line of said Northeast Quarter, for 150.00 feet for the Point of Beginning; thence continue N89°23'19"E for 512.58 feet to the East line of the West half of the Northwest Quarter of the Northeast Quarter; thence S0°08'24"E along said East line for 150.00 feet; thence N89°23'19"E parallel to said North line for 165.56 feet to the center line of vacated Quesada Drive; thence S0°14'41"E along said center line for 233.13 feet; thence S45°40'26"E for 90.07 feet; thence N89°33'21"E for 101.46 feet to the East line of the West half of the East half of the Northwest Quarter of the Northeast Quarter; thence S0°07'16"E along said East line for 817.11 feet to the North right of way line of West 15th Avenue; thence S89°27'23"W along said right of way line, 30.00 feet North of and parallel to the South line of the Northwest Quarter of the Northeast Quarter, for 784.38 feet; thence N 0°32'37"W for 150.00 feet; thence S 89°27'23"W for 30.00 feet; thence N 0°32'37"W for 130.98 feet; thence S 87°55'34"W for 227.43 feet to a line shown on the Highway plans from the City of Emporia as the East right of way line of Industrial Street; thence N 2°04'26"W along said East line for 809.39 feet to a point 180.00 feet South of the North line of said Northeast Quarter; thence N89°23'19"E parallel to said North line for 147.99 feet; thence N0°09'58"W, 150.00 feet East of and parallel to the West line of said Northeast Quarter, for 150.00 feet to the Point of Beginning. Containing 1,046,854.936 square feet or 24.0325 acres more or less. Subject to right of way granted to City of Emporia, filed November 16, 2004, Book 585, Page 675.**

**ALSO EXCEPT:**
**Commencing at the Southeast corner of the West Half of the East Half of the Northwest Quarter of the Northeast Quarter, Section 8, Township 19 South, Range 11 East of the 6th principal meridian, City of Emporia, Lyon County, Kansas; thence N 0°07'16"W along the East line of said West Half of the East Half for 30.00 feet to the North right of way line of West 16th Avenue; thence S 89°27'23"W along said right of way line for 79.70 feet; thence N 0°32'37"W for 47.90 feet for the Point of Beginning: thence S 89°27'23"W for 44.70 feet; thence N 0°32'37"W for 80.10 feet; thence N 89°27'23"E for 14.20 feet; thence N 0°32'37"W for 10.00 feet; thence N 89°27'23"E for 8.20 feet; thence S 0°32'37"E for 1.00 feet; thence N 89°27'23"E for 10.00 feet; thence S 0°32'37"E for 9.00 feet; thence N 89°27'23"E for 12.30 feet; thence S 0°32'37"E for 80.10 feet to the Point of Beginning.**

| | |
|---|---|
| **Title:** | Ordinance 26-24 Adopting Standard Traffic Ordinance for Kansas Cities, 53rd Edition |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | James Watson, Assistant City Attorney |

**Background:**
The League of Kansas Municipalities *annually publishes the Standard Traffic Ordinance for Kansas Cities* which incorporates traffic law changes from the most recent legislative session.

**Discussion:**
The 53rd Edition of the *Standard Traffic Ordinance for Kansas Cities* includes changes to the following sections:

Section 93 Parking Disabled and Other Vehicles
- Adds interference with law enforcement operations to definition.

Section 125.1 Obstructing License Plate
- Adds additional language better defining what is obstructed license plate and how the license plate should be displayed

Section 126.1.1 Display of License Plate
- Adds a section to better define how a license plate is to be displayed.

Section 126.2.1 Use of Wireless Communication Devices in School Zones and Construction Zones
- New section to prohibits drivers from using mobile telephones in school or construction zones.

Section 169.2 Use of Lights in Road Construction Areas
- New section relating to lights used by construction vehicles.

**Financial considerations:**
The City has purchased copies of the booklet. The City will pay the cost of publication of Ordinance 26-24.

**Recommended action:**
Approve Ordinance 26-24 Adopting *Standard Traffic Ordinance for Kansas Cities,* 53rd Edition

**Attachments:**
Ordinance 26-24 Adopting *Standard Traffic Ordinance for Kansas Cities,* 53rd Edition

**ORDINANCE NO. 26-24**

AN ORDINANCE ADOPTING AND INCORPORATING BY REFERENCE THE *STANDARD TRAFFIC ORDINANCE FOR KANSAS CITIES* 53rd EDITION, AMENDING SECTION 25-21 OF THE CODE OF THE CITY OF EMPORIA, KANSAS, AND REPEALING SAID SECTION AS IT EXISTED PRIOR TO THE ADOPTION OF THIS ORDINANCE.

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

Section 1. That Section 25-21 of the Code of the City of Emporia, Kansas, is hereby amended to read as follows:

**"Section 25-21. Adopted; Amendments and Deletions:**

(a) *Adopted:* There is hereby incorporated by reference, for the purpose of regulating traffic within the corporate limits of the City, that certain standard traffic ordinance known as the *Standard Traffic Ordinance for Kansas Cities*, 53rd Edition, 2026, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, save and except such sections, parts or portions as are hereafter omitted, deleted, modified or changed. No fewer than three (3) copies of said Standard Traffic Ordinance shall be marked or stamped "Official Copy as Adopted by Section 25-21 of the Code of the City of Emporia, Kansas", with all sections or portions thereof intended to be omitted or changed clearly marked to show any such omission or change, and to which shall be attached a copy of this Ordinance, and filed with the City Clerk to be open to inspection and available to the public at all reasonable hours. The Police Department, Municipal Judge and all administrative departments of the City charged with enforcement of the Ordinance shall be supplied, at the cost of the City, such number of official copies of such Standard Traffic Ordinance similarly marked, as may be deemed expedient.

(b) *Amendments and Deletions:* The *Standard Traffic Ordinance for Kansas Cities*, 53rd Edition, 2026, is hereby amended in the following respects:

(1) Section 2 shall be amended by the addition of subparagraph (c) as follows:

"(c) Articles 7, 8, 9, 10, 11, 13 and 14 of The Standard Traffic Ordinance for Kansas Cities, 53rd Edition, 2026, shall be applied to private drives, private parking areas and private streets within the corporate limits of the City of Emporia, Kansas, only if requested in writing by the owner of the property and authorized by the Governing Body with appropriate signage stating, 'THE TRAFFIC ORDINANCES OF THE CITY OF EMPORIA, KANSAS, AS AMENDED, ARE ENFORCED UPON THIS PROPERTY PURSUANT TO CITY CODE SEC. 25-21'."

(2) Sections 30.4 and 105 are hereby deleted.

(3) Section 85(b)(1) is amended to read as follows:

"(1) In front of or within five (5) feet of a public or private driveway."

(4) Section 85(c) is amended by adding new subparagraph (3) to read as follows:

"(3) At any place where the curb has been painted yellow."

(5) Section 88 is amended by adding new subparagraph (c) to read as follows:

"(c) Advertising or promoting the sale of merchandise, wares or goods, the selection of any public official, or any public or private event."

(6) Section 126 is hereby deleted.

(7) Section 103 is amended to read as follows:

“No person, except an authorized emergency vehicle operated by Emporia Fire Department, shall operate any motor vehicle on the streets, alleys, or roadways of the City while wearing headphones which in any way interfere with hearing of traffic noise or warning devices or signals.”

(8) Section 114.2 is amended by adding the following subparagraph:

“(d) Micro utility trucks may be operated upon the public highways, streets, roads and alleys within the corporate limits of the city. No micro utility truck shall be operated on any public highway, street, road or alley unless such vehicle shall comply with the equipment requirements under the provisions of article 17, chapter 8 of the Kansas Statutes Annotated. Every person operating a micro utility truck on the public highways, streets, roads and alleys of the city shall be subject to all of the duties applicable to a driver of a vehicle imposed by law. A violation of this section shall be deemed an ordinance traffic infraction. No person shall operate a micro utility truck on any public highway, street, road or alley within the corporate limits of the city unless such person has a valid driver’s license. Upon an entry of a plea of guilty or no contest or upon being convicted of such violation, the penalty imposed shall be in accordance with Section 201, 2026 Standard Traffic Ordinance, and amendments thereto, or such other similar provision as the city may then have in effect.”

(9) Section 114.4 is amended by adding the following subparagraph:

"(d) A golf cart may be operated upon the public highways, streets, roads and alleys within the corporate limits of the city. Every person operating a golf cart on the public highways, streets, roads and alleys of the city shall be subject to all of the duties applicable to a driver of a vehicle imposed by law. A violation of this section shall be deemed an ordinance traffic infraction. No person shall operate a golf cart on any public highway, street, road or alley within the corporate limits of the city unless such person has a valid driver's license. Upon an entry of a plea of guilty or no contest or upon being convicted of such violation, the penalty imposed shall be in accordance with Section 201, 2026 Standard Traffic Ordinance, and amendments thereto, or such other similar provision as the city may then have in effect."

(10) Section 114.5 is amended by adding the following subparagraph:

"(e) Work-site utility vehicles may be operated upon the public highways, streets, roads and alleys within the corporate limits of the city. No work-site utility vehicle shall be operated on any public highway, street, road or alley unless such vehicle shall comply with the equipment requirements under the provisions of article 17, chapter 8 of the Kansas Statutes Annotated. Every person operating a work-site utility vehicle on the public highways, streets, roads and alleys of the city shall be subject to all of the duties applicable to a driver of a vehicle imposed by law. A violation of this section shall be deemed an ordinance traffic infraction. No person shall operate a work-site utility vehicle on any public highway, street, road or alley within the corporate limits of the city unless such person has a valid driver's license. Upon an entry of a plea of guilty or no contest or upon being convicted of such violation, the penalty imposed shall be in accordance with Section 201, 2026 Standard Traffic Ordinance, and amendments thereto, or such other similar provision as the city may then have in effect."

Section 2. PENALTY FOR SCHEDULED FINES.

(a) It is unlawful for any person to violate any of the provisions of this ordinance.

(b) The judge of the Municipal Court shall in the manner prescribed by K.S.A. 12-4305 and Article 20 of the Standard Traffic Ordinance for Kansas Cities establish a schedule of fines for violation of any section of this ordinance classified as an ordinance traffic infraction. Such fines shall be imposed upon a voluntary entry of appearance and upon a plea of guilty or no contest to a complaint alleging such violation and payment of the fine and any court costs.

Section 3. That Section 25-21 of the Code of the City of Emporia, Kansas as it existed prior to the adoption of this ordinance is hereby repealed.

Section 4. This ordinance shall take effect upon its publication in the official City newspaper.

Section 5. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the City of Emporia, KS as an addition or amendment thereto and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

PASSED AND APPROVED by the Governing Body of the City of Emporia, Kansas, this 19th day of August 2026.

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

| | |
|---|---|
| **Title:** | Ordinance 26-25 Adopting Uniform Public Offense Code for Kansas Cities, 42nd Edition |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | James Watson, Assistant City Attorney |

**Background:**
The League of Kansas Municipalities annually publishes the Uniform Public Offense Code for Kansas Cities which incorporates Kansas state criminal law changes from the most recent legislative session.

**Discussion:**
The 42nd Edition of the Uniform Public Offense Code for Kansas Cities includes changes to the following sections:

Section 3.1.1 Domestic Batter
- Adds language requiring an individual granted probation, suspension of sentence or parole be required to undergo a domestic violence offender assessment and follow recommendations.

Section 6.1 Theft
- Changed Editor's notes to reflect current state law designations.

Section 6.17 Criminal Use of a Financial Card or Gift Card
- Reduced the number of instances that are violations of this section

**Financial considerations:**
The City has purchased copies of the booklet. The City will pay the cost of publication of Ordinance 26-25.

**Recommended action:**
Approve Ordinance 26-25 Adopting *Uniform Public Offense Code for Kansas Cities,* 42nd Edition

**Attachments:**
Ordinance 26-25 Adopting *Uniform Public Offense Code for Kansas Cities,* 42nd Edition

**ORDINANCE NO. 26-25**

AN ORDINANCE ADOPTING AND INCORPORATING BY REFERENCE THE *UNIFORM PUBLIC OFFENSE CODE FOR KANSAS CITIES*, 42nd EDITION, AMENDING SECTION 16-4 OF THE CODE OF THE CITY OF EMPORIA, KANSAS, AND REPEALING SAID SECTION AS IT EXISTED PRIOR TO THE ADOPTION OF THIS ORDINANCE

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

Section 1. That Section 16-4 of the Code of the City of Emporia, Kansas, is hereby amended to read as follows:

**"Section 16-4. Uniform Public Offense Code for Kansas Cities Adopted; Amendments and Deletions:**

(a) *Adopted.* There is hereby incorporated by reference for the purpose of regulating various public offenses within the corporate limits of the City of Emporia, Kansas, that certain code known as the *Uniform Public Offense Code*, 42nd Edition, prepared and published in book form by the League of Kansas Municipalities, Topeka, Kansas, save and except such articles, sections, parts or portions as are hereafter omitted. One official copy of said Uniform Public Offense Code shall be marked or stamped "Official Copy as Adopted by Ordinance No. 26-25," with all sections or portions thereof intended to be omitted clearly marked to show any such omission or change and to which shall be attached a copy of this ordinance and filed with the city clerk to be open to inspection and available to the public at all reasonable hours.

(b) *Amendments and Deletions*. The *Uniform Public Offense Code*, 42nd Edition is hereby amended in the following respects:

a. Section 3.2.1 Sexual Battery is hereby omitted and deleted
b. Section 3.8 Violation of Protection from Abuse Order is hereby omitted and deleted.
c. Section 3.8.1 Violation of a Protective Order is hereby omitted and deleted.
d. Section 5.1.2 Unlawful Possession of a Visual Depiction of a Child is hereby omitted and deleted.
e. Section 5.1.3 Unlawful Transmission of a Visual Depiction of a Child is hereby omitted and deleted.
f. Section 7.15 Intimidation of a Witness or Victim is hereby omitted and deleted.
g. Section 9.9.3 Unlawful Distribution of Controlled Substances is hereby omitted and deleted.
h. Section 9.9.4 Unlawful Possession of Controlled Substances is hereby omitted and deleted.
i. Section 9.9.5 Unlawful Possession of a Simulated Substance is hereby omitted and deleted.
j. Section 10.23 Trafficking in Counterfeit Drugs is hereby omitted and deleted.
k. Section 11.1 Promoting Obscenity is hereby omitted and deleted.

l. Sub-section 10.24(c) relating to exemptions from Prohibited Smoking is hereby omitted and deleted.
m. Sub-section 10.24(d)(3) relating to exemptions from Prohibited Smoking is hereby omitted and deleted.
n. Sub-section 10.24(d)(5) relating to exemptions from Prohibited Smoking is hereby omitted and deleted.
o. Sub-section 10.24(d)(6) relating to exemptions from Prohibited Smoking is hereby omitted and deleted
p. Section 11.2 Promoting Obscenity to Minors is hereby omitted and deleted.
q. Section 11.11 Cruelty to Animals is hereby omitted and deleted.
r. Section 11.15 Permitting a Dangerous Animal to be at Large is hereby omitted and deleted.

Section 2. That Section 16-4 of the Code of the City of Emporia, Kansas as it existed prior to the adoption of this ordinance is hereby repealed.

Section 3. This ordinance shall take effect upon its publication in the official City newspaper.

Section 4. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the City of Emporia, Kansas as an addition or amendment thereto and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

**PASSED AND APPROVED** by the Governing Body of the City of Emporia, Kansas, this 19th day of August 2026.

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

| | |
|---|---|
| **Title:** | Resolution No. 3798 Calling for a Sales Tax Election |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | Amanda Gutierrez, Director Emporia Recreation Commission |

**Background:**

In November 2024, the City Commission planned to place a 0.50% citywide sales-tax question on the March 2025 ballot. The earlier proposal contemplated a $53 million overall program: approximately $47 million for a new recreation center at Champion's Landing and $6 million for Lee Beran Recreation Center and DeBauge Family Sports Complex improvements. The design work considered a stand-alone new facility at Champion's Landing, including alternative site layouts. The Commission later repealed the election resolution following the Tyson Foods closure so the Steering Committee could reassess the project and community priorities.

**Discussion:**

The Emporia Recreation Commission and Recreation Center Steering Committee now recommend an approximately $24 million proposal. It lowers the requested sales tax to 0.25% and combines two investments: construction of a new recreation center west of the Jones Aquatic Center and a substantial renovation of the existing Lee Beran Recreation Center. The revised proposal reflects public feedback favoring preservation and improvement of the current center while adding needed gymnasium, aquatics, and activity capacity. Locating the new facility at the Jones Aquatic Center also avoids certain site-preparation costs associated with the prior Champion's Landing concept. The attached resolution would submit the question to City voters at the November 3, 2026, general election.

**Financial Considerations:**

This action only calls the election; it does not approve construction contracts or issue debt. Since, this is a general election the City will only be responsible for publication costs. If approved by voters, the 0.25% citywide sales tax would begin April 1, 2027, or as soon thereafter as permitted by law. The project plan anticipates approximately $24 million in sales-tax revenue over 20 years to support project financing. Any debt issuance, final financing terms, and project commitments would require subsequent City Commission action. The attached resolution does not include a 20-year sunset; under the proposed general-purpose structure, the sales tax would remain in effect unless repealed by a future City Commission.

**Recommended Action:**

Approve Resolution No. 3798 authorizing and providing for the calling of a special question election on November 3, 2026, and approve the related election documents.

**Attachments:**

Resolution No. 3798

Related Election Documents

Gilmore & Bell, P.C.
08/12/2026

**RESOLUTION NO. 3798**

**A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL QUESTION ELECTION IN THE CITY OF EMPORIA, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE CITY THE QUESTION OF IMPOSING A ONE-QUARTER PERCENT (0.25%) CITYWIDE RETAILERS' SALES TAX FOR THE PURPOSE OF FINANCING THE COSTS OF CERTAIN PUBLIC IMPROVEMENTS; AND PROVIDING FOR THE GIVING OF NOTICE OF SAID ELECTION.**

---

**WHEREAS**, K.S.A. 12-187 *et seq.*, as amended (the "Act"), authorizes the governing body (the "Governing Body") of the City of Emporia, Kansas (the "City") to submit to the electors of the City the question of imposing Citywide retailers' sales taxes, which in the aggregate may be in amounts not to exceed two percent (2%) for general purposes and not to exceed one percent (1%) for special purposes, provided sales taxes for special purposes shall expire ten (10) years from the initial date of collection thereof; and

**WHEREAS**, pursuant to the Act, the electors of the City have heretofore approved propositions to authorize the levy of the following Citywide retailers' sales taxes:

One percent (1.0%) for general purposes, commencing on January 1, 1995; and

**WHEREAS**, the Governing Body hereby deems it advisable to finance a recreation facility and other recreational improvements and quality of life enhancements (collectively the "Projects") by the imposition of a Citywide retailers' sales tax; provided the electors of the City authorize such expenditures at an election held in the City for such purpose; and

**WHEREAS**, in order to finance the costs of the Projects, the Governing Body deems it advisable to provide for the calling of a special question election in the City on November 3, 2026, for the purpose of submitting to the qualified electors of the City the question of imposing a one-quarter percent (0.25%) Citywide retailers' sales tax ("Sales Tax"); and

**WHEREAS**, if approved, the Sales Tax will constitute a sales tax imposed for general purposes, as said term is described in K.S.A. 12-189, as amended.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS:**

**SECTION 1**. **Public Purpose.** It is hereby deemed necessary and advisable and in the best interests of the citizens of the City to proceed with the Projects in accordance with plans and specifications therefore to be approved by the Governing Body.

**SECTION 2**. **Implementation of the Sales Tax.** In order to pay the costs of the Projects, improvements necessary and appurtenant thereto, it is necessary and advisable pursuant to authority of the Act to impose the Sales Tax. Collection of the Sales Tax, if approved by the electors of the City, shall commence on April 1, 2027, or as soon thereafter as permitted by the Act. All proceeds of the Sales Tax shall be applied for the purposes set forth in this ***Section 2***; provided, however, in the event that other City

funds are required to be utilized for such purposes, such City funds may be reimbursed from the proceeds of the Sales Tax.

**SECTION 3**. **Special Question Election.** It is hereby authorized, ordered and directed that a special question election shall be and is hereby called to be held in the City on November 3, 2026 (the "Election"), at which time there shall be submitted to the qualified electors of the City the following proposition:

Shall the following be adopted?

Shall the City of Emporia, Kansas, be authorized to impose a one-quarter percent (0.25%) Citywide retailers' sales tax, the revenue from which will be used to pay the costs to acquire, construct, furnish and equip a recreation facility in the City and to make other recreational improvements and quality of life enhancements in the City, and all improvements related thereto (the "Projects"), including payment of debt service on financings issued for the Projects, with the collection of such sales tax to commence on April 1, 2027, or as soon thereafter as permitted by law; all pursuant to the provisions of K.S.A. 12-187 *et seq*., as amended?

**SECTION 4**. **Special Question Election Procedures.** The vote at the Election shall be by ballot, and the proposition stated above shall be printed on the ballots, together with voting instructions as provided by law. The Clerk shall transmit a copy of this Resolution to the County Clerk of Lyon County, Kansas, to give notice of the Election as provided by law by publishing a Notice of Special Question Election in substantially the form attached hereto as ***Exhibit A***: (a) once each week for two (2) consecutive weeks in a newspaper of general circulation in the City, with the first publication to be not less than twenty-one (21) days prior to the date of the special question election, and the last publication being not more than ninety (90) days prior to the date of the Election, and (b) on the website of the county election office of any county where the Election is to be conducted not less than 21 days prior to the Election and shall remain on the website until the day after the Election.

**SECTION 5. Effective Date.** This Resolution shall be effective from and after its adoption by the Governing Body.

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**ADOPTED AND APPROVED** by the governing body of the City of Emporia, Kansas, on August 19, 2026.

(Seal)

_____
Mayor

ATTEST:

_____
Clerk

**CERTIFICATE**

I hereby certify that the above and foregoing is a true and correct copy of the Resolution No. ____ of the City of Emporia, Kansas, adopted by the governing body on August 19, 2026, as the same appears of record in my office.

DATED: August 19, 2026.

_____
Clerk

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***EXHIBIT A***

(Published in the ***Emporia Gazette*** on September 4, 2026, and September 11, 2026, and on the website of the county election office of any county where the Election is to be conducted not less than 21 days prior to the Election and shall remain on the website until the day after the Election)

**NOTICE OF SPECIAL QUESTION ELECTION**
**THE CITY OF EMPORIA, KANSAS**

Notice is hereby given to the qualified electors of the City of Emporia, Kansas (the "City") that a special question election has been called and will be held on November 3, 2026, for the purpose of submitting to the qualified electors of the City the following proposition:

Shall the following be adopted?

Shall the City of Emporia, Kansas, be authorized to impose a one-quarter percent (0.25%) Citywide retailers' sales tax, the revenue from which will be used to pay the costs to acquire, construct, furnish and equip a recreation facility in the City and to make other recreational improvements and quality of life enhancements in the City, and all improvements related thereto (the "Projects"), including payment of debt service on financings issued for the Projects, with the collection of such sales tax to commence on April 1, 2027, or as soon thereafter as permitted by law; all pursuant to the provisions of K.S.A. 12-187 *et seq*., as amended?

**********

IT IS IMPORTANT FOR EACH QUALIFIED VOTER TO NOTE THAT YOUR BALLOT CANNOT BE COUNTED UNLESS YOU TAKE THE APPROPRIATE STEPS:

To vote in favor of any question submitted on this ballot, press the word "YES" on the voting machine or completely darken the oval to the left of the word "YES" on the paper ballot. To vote against it, press the word "NO" on the voting machine or completely darken the oval to the left of the word "NO" on the paper ballot.

YES

NO

**********

The polls will open at 7:00 A.M. and will close at 7:00 P.M., on November 3, 2026, the election day. The voting places in the City and the area each voting place will serve will be as follows:

| Voters Residing In Precinct | Will Vote At | Location |
|---|---|---|
| PRECINCT 1 | Kansas National Guard Armory | 1809 Merchant St. |
| PRECINCT 2 | Kansas National Guard Armory | 1809 Merchant St. |
| PRECINCT 3 | WLW Civic Auditorium | 111 E 6th Ave. |
| PRECINCT 4 | WLW Civic Auditorium | 111 E 6th Ave. |
| PRECINCT 4A | WLW Civic Auditorium | 111 E 6th Ave. |
| PRECINCT 4B | WLW Civic Auditorium | 111 E 6th Ave. |
| PRECINCT 4C | WLW Civic Auditorium | 111 E 6th Ave. |

| | | |
|---|---|---|
| PRECINCT 5 | Emporia Rec Center | 313 W. 4th St. |
| PRECINCT 6 | Emporia Rec Center | 313 W. 4th St. |
| PRECINCT 7 | Kansas National Guard Armory | 1809 Merchant St. |
| PRECINCT 8 | Kansas National Guard Armory | 1809 Merchant St. |
| PRECINCT 9 | Emporia Senior Center | 603 E. 12th Ave. |
| PRECINCT 10 | Emporia Senior Center | 603 E. 12th Ave. |
| PRECINCT 11 | Twelfth Avenue Baptist Church | 2023 W. 12th Ave |
| PRECINCT 12 | Twelfth Avenue Baptist Church | 2023 W. 12th Ave |
| PRECINCT 13 | Twelfth Avenue Baptist Church | 2023 W. 12th Ave |
| PRECINCT 14 | Twelfth Avenue Baptist Church | 2023 W. 12th Ave |
| PRECINCT 15 | Emporia Presbyterian Church West Campus | 1702 W. 15th Ave. |
| PRECINCT 16 | Emporia Presbyterian Church West Campus | 1702 W. 15th Ave. |
| PRECINCT 17 | Emporia Presbyterian Church West Campus | 1702 W. 15th Ave. |
| PRECINCT 18 | Emporia Presbyterian Church West Campus | 1702 W. 15th Ave. |
| PRECINCT 19 | Church of Jesus Christ of Latter-Day Saints | 2313 Graphic Arts Rd |
| PRECINCT 20 | Church of Jesus Christ of Latter-Day Saints | 2313 Graphic Arts Rd |

The election will be conducted by the officers and/or persons provided by law for holding elections, and the method of voting will be by ballot. Registered voters are eligible to vote by advance voting ballot upon application to the County Clerk of Lyon County, Kansas, set forth below pursuant to K.S.A. 25-1117 *et seq*.

**********

**ADDITIONAL INFORMATION**

***General***

The following additional information is provided by the City with respect to the effect of this ballot proposition. Passage of this ballot proposition would authorize the City to impose a one-quarter percent (0.25%) Citywide retailers' sales tax (the "Sales Tax"), the proceeds of which shall be used to finance a recreation facility and other recreational improvements and quality of life enhancements (collectively the "Projects"), the collection of the Sales Tax to commence on April 1, 2027, or as soon thereafter as permitted by law.

**********

**ELECTION INFORMATION**

The election officer conducting the election will be the County Clerk of Lyon County, Kansas, whose address is: 430 Commercial, Emporia, Kansas 66801.

DATED: August 19, 2026.

Amie Jones, County Clerk
Lyon County, Kansas

**AFFIDAVIT**

STATE OF KANSAS )
) ss:
COUNTY OF LYON )

The undersigned, acting as election officer for Lyon County, Kansas (the "County") pursuant to the laws of the State of Kansas, being of lawful age, first being duly sworn, on oath states:

Pursuant to K.S.A. 10-120, the attached Notice of Election was published on the website of the County election office, not less than 21 days prior to the election described in such Notice and remained on the website until the day after such election.

WITNESS my hand and official seal on November ____, 2026.

(Seal)

_____
Amie Jones, County Clerk
Lyon County, Kansas

The foregoing instrument was subscribed and sworn to or affirmed before me on this _____ day of November, 2026, by Amie Jones, County Clerk, Lyon County, Kansas.

(Seal)

_____
Notary Public

**BALLOT CERTIFICATE**

STATE OF KANSAS )
) ss:
COUNTY OF LYON )

I, the undersigned County Clerk of Lyon County, Kansas, do hereby certify that attached below is a true and correct copy of the ballot label used at the special question election held on November 3, 2026, in the City of Emporia, Kansas, on the proposition set forth in the ballot; and that the judges and clerks duly qualified by taking their respective oaths before assuming their duties at the election.

WITNESS my hand and official seal on November ___, 2026.

(SEAL)

Amie Jones, County Clerk
Lyon County, Kansas

[Affix copy of ballot label]

**STATE OF KANSAS**
**OFFICIAL BALLOT**

---

**THE CITY OF EMPORIA, KANSAS**

---

**NOVEMBER 3, 2026**

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**NOTICE**

***If you deface or make a mistake and wrongfully mark any ballot, you must return it to the election board and receive a new ballot.***

TO VOTE IN FAVOR OF ANY QUESTION SUBMITTED ON THIS BALLOT, PRESS THE WORD "YES" ON THE VOTING MACHINE OR COMPLETELY DARKEN THE OVAL TO THE LEFT OF THE WORD "YES" ON THE PAPER BALLOT. TO VOTE AGAINST IT, PRESS THE WORD "NO" ON THE VOTING MACHINE OR COMPLETELY DARKEN THE OVAL TO THE LEFT OF THE WORD "NO" ON THE PAPER BALLOT.

SHALL THE FOLLOWING BE ADOPTED?

SHALL THE CITY OF EMPORIA, KANSAS, BE AUTHORIZED TO IMPOSE A ONE-QUARTER PERCENT (0.25%) CITYWIDE RETAILERS' SALES TAX, THE REVENUE FROM WHICH WILL BE USED TO PAY THE COSTS TO ACQUIRE, CONSTRUCT, FURNISH AND EQUIP A RECREATION FACILITY IN THE CITY AND TO MAKE OTHER RECREATIONAL IMPROVEMENTS AND QUALITY OF LIFE ENHANCEMENTS IN THE CITY, AND ALL IMPROVEMENTS RELATED THERETO (THE "PROJECTS"), INCLUDING PAYMENT OF DEBT SERVICE ON FINANCINGS ISSUED FOR THE PROJECTS, WITH THE COLLECTION OF SUCH SALES TAX TO COMMENCE ON APRIL 1, 2027, OR AS SOON THEREAFTER AS PERMITTED BY LAW; ALL PURSUANT TO THE PROVISIONS OF K.S.A. 12-187 *ET SEQ*., AS AMENDED?

◯ YES

◯ NO

**STATE OF KANSAS**
**OFFICIAL BALLOT**

CITY OF EMPORIA, KANSAS

QUESTION SUBMITTED

_____

**SPECIAL QUESTION ELECTION**

NOVEMBER 3, 2026

CITY OF EMPORIA, KANSAS

_____

**CERTIFICATION OF CANVASS OF VOTES**

STATE OF KANSAS )
) ss:
COUNTY OF LYON )

I, the undersigned County Clerk of Lyon County, Kansas, do hereby certify that the following are the true and correct results according to the abstract of votes cast at the special question election held on November 3, 2026, in the City of Emporia, Kansas, on the following proposition:

Shall the following be adopted?

Shall the City of Emporia, Kansas, be authorized to impose a one-quarter percent (0.25%) Citywide retailers' sales tax, the revenue from which will be used to pay the costs to acquire, construct, furnish and equip a recreation facility in the City and to make other recreational improvements and quality of life enhancements in the City, and all improvements related thereto (the "Projects"), including payment of debt service on financings issued for the Projects, with the collection of such sales tax to commence on April 1, 2027, or as soon thereafter as permitted by law; all pursuant to the provisions of K.S.A. 12-187 *et seq*., as amended?

Such results are shown by the returns of said election which are on file in the Office of the County Clerk and canvassed as provided by law:

Yes ---------- _____

No ---------- _____

Void ---------- _____

Total Vote ---------- _____

WITNESS my hand and official seal on November ____, 2026.

(Seal)

Amie Jones, County Clerk
Lyon County, Kansas

Gilmore & Bell, P.C.
08/12/2026

**EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF EMPORIA, KANSAS
HELD ON AUGUST 19, 2026**

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)

Commissioner _____ moved for the adoption of a Resolution entitled:

**A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL QUESTION ELECTION IN THE CITY OF EMPORIA, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE CITY THE QUESTION OF IMPOSING A ONE-QUARTER PERCENT (0.25%) CITYWIDE RETAILERS' SALES TAX FOR THE PURPOSE OF FINANCING THE COSTS OF CERTAIN PUBLIC IMPROVEMENTS; AND PROVIDING FOR THE GIVING OF NOTICE OF SAID ELECTION.**

Commissioner _____ seconded the motion. The Resolution was duly read and considered, and upon being put, the motion for the adoption of the Resolution was carried by the following vote of the governing body:

Aye: _____.

Nay: _____.

The Mayor declared the Resolution duly adopted and the Resolution was then numbered Resolution No. 3798, was signed by the Mayor and attested by the Clerk. The Clerk was further directed to forward the Resolution and related documents to the County Clerk of Lyon County, Kansas, and to take all further action necessary to proceed with calling the special question election in the manner prescribed by law.

* * * * * * * * * * * * * *

(Other Proceedings)

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**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

# EMPORIA RECREATION CENTER EXPANSION PROJECT

STEERING COMMITTEE RECOMMENDATION

BG CONSULTANTS
ENGINEERS · ARCHITECTS · SURVEYORS

Kahler Slater

HUTTON

# LEE BERAN RECREATION CENTER

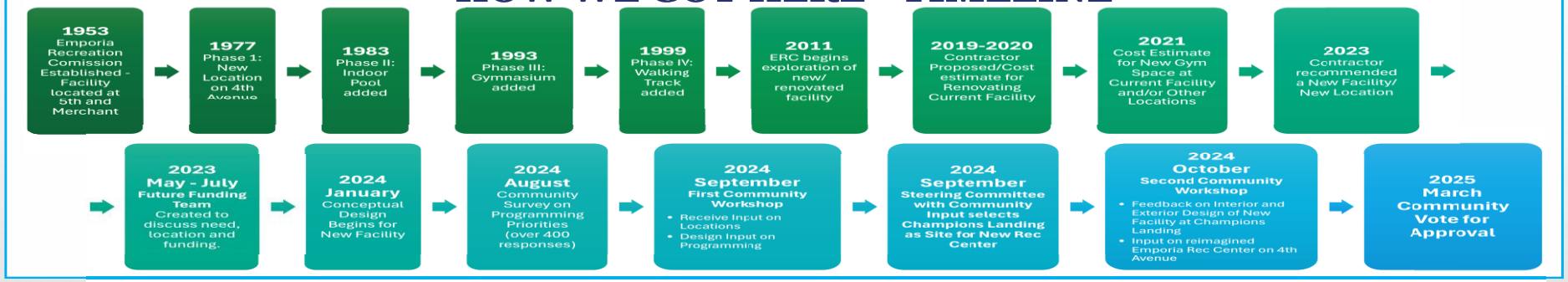
BUILT IN FOUR PHASES – TOTALING 38,000 SQ FT

- 1977: COMMUNITY ROOM, GAME ROOM, OFFICES
- 1983 OLIVE T. JONES NATATORIUM
- 1993 GYMNASIUM
- 1999 UPSTAIRS FITNESS ROOM &WALKING TRACK

# EXPANSION HISTORY

## PROJECT INFORMATION

### HOW WE GOT HERE - TIMELINE




### Who/What is the Emporia Recreation Facility Steering Committee?

The Emporia Recreation Facility Steering Committee was formed by the

- Emporia Recreation Commission
- City of Emporia
- Emporia Unified School District

to explore options for renovation, expansion and/or construction of the recreation facility to improve quality of life of community members.

The Steering Committee has seven voting members and several additional non-voting community members.

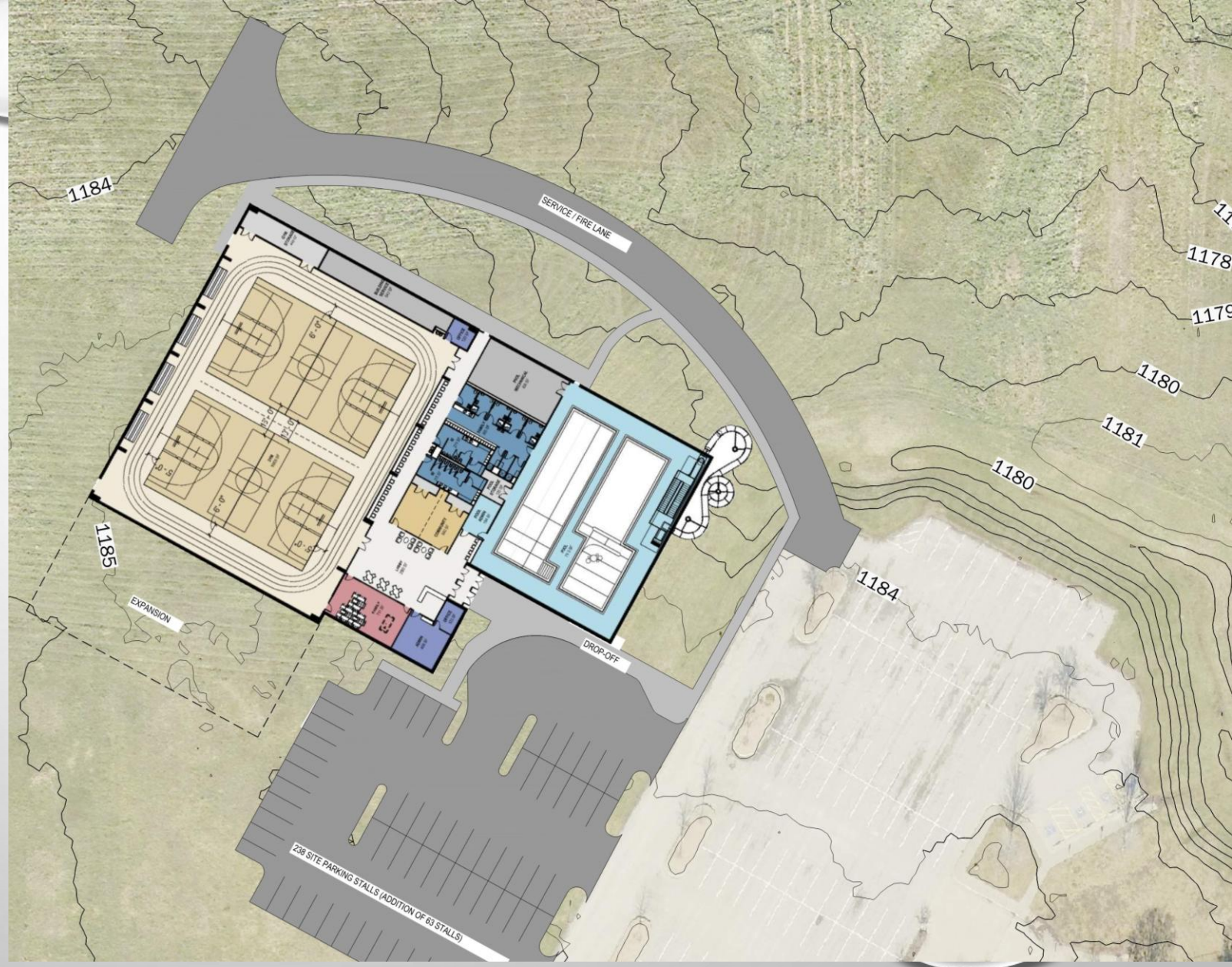
The voting members are:

1. Emporia Recreation Commissioner - Aaron Trelc
2. City of Emporia Commissioner – Erren Harter
3. School Board Member – Jami Reever
4. Lyon County Representative – Scott Briggs
5. At – Large Member appointed by the City of Emporia – Susan Brinkman
6. At – Large Member appointed by the Emporia Recreation Commission – Deon Morrow
7. At – Large Member appointed by School Board – Dr Anna LaSota

Additional non-voting member are:
Trey Cocking, Mark Detter, Amanda Gutierrez, Kevin Hanlin, Tell Kirk, Jennifer Kraus, Tom McEvoy, Lucas Moody, Randy Wells

Paused project in Dec ‘24. Revamped scope based on community feedback with economic uncertainty.

# RECOMMENDED FACILITY EXPANSION AT JAC




# RECOMMENDED FACILITY EXPANSION AT JAC

# RECOMMENDED FACILITY EXPANSION AT JAC

# RECOMMENDED FACILITY EXPANSION AT JAC

# RECOMMENDED FACILITY EXPANSION AT JAC

# RECOMMENDED IMPROVEMENTS AT LEE BERAN

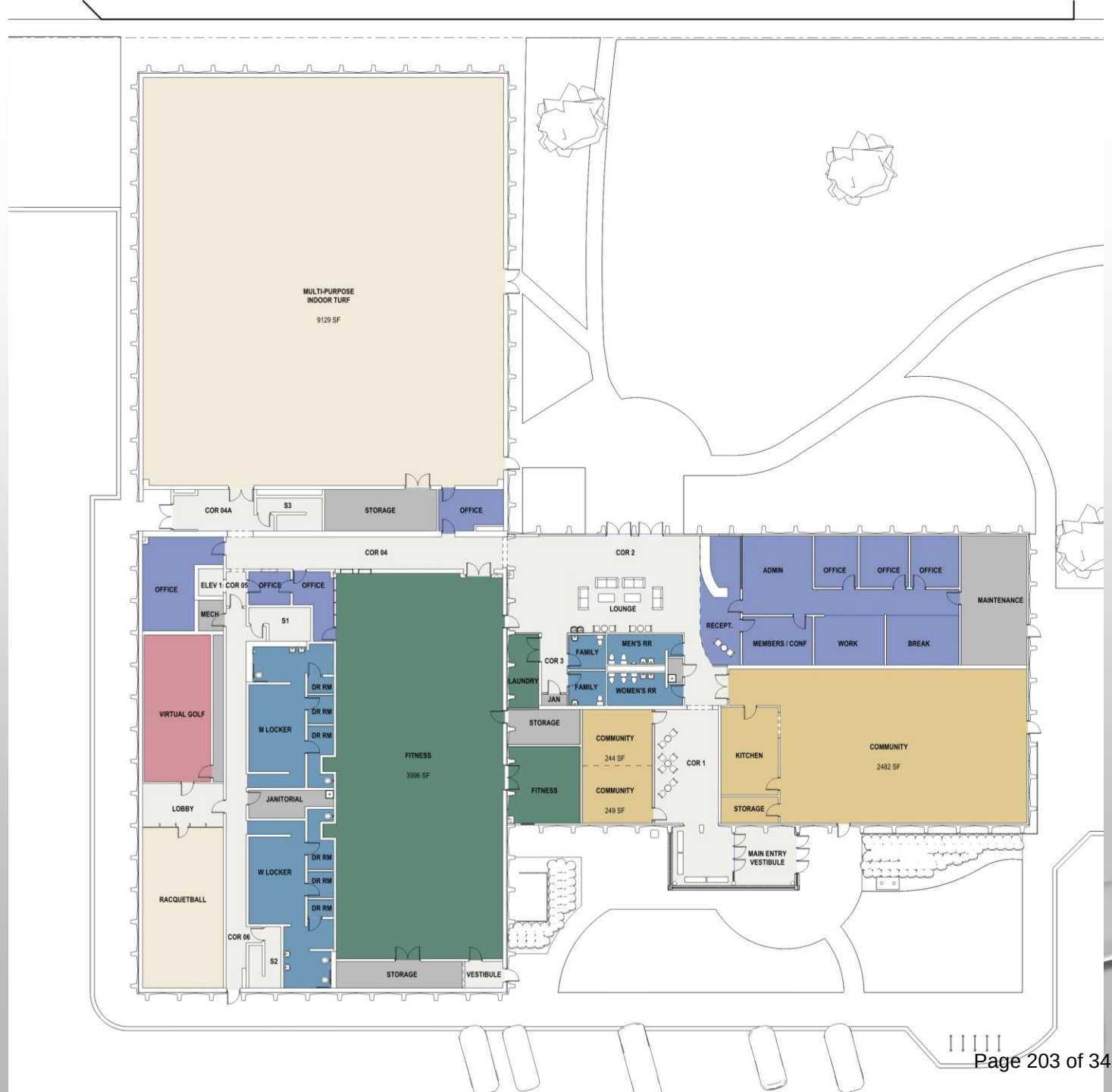
PROPOSED

EXISTING

# RECOMMENDED IMPROVEMENTS AT LEE BERAN

# RECOMMENDED IMPROVEMENTS AT LEE BERAN

- WELCOMING ENTRANCE
- LOBBY SPACE
- REFRESH INTERIOR/EXTERIOR
- HVAC UPDATES
- FITNESS ROOM
- ADMIN OFFICES
- UPDATED COMMUNITY ROOM
- INDOOR TURF (FUTURE IMPROVEMENT)



# PROJECT COST

**JAC**

| | Item | Quantity | Units | $/Unit | Option 1 | Option 2 | Option 3 |
|---|---|---|---|---|---|---|---|
| 1 | Area 1 (two Gyms) | 19,175 | SF | $ 382 | $ 7,324,850 | $ 7,324,850 | $ 7,324,850 |
| 2 | Area 1 (additional Gym) | 7,600 | SF | $ 360 | $ - | $ - | $ 2,736,000 |
| 3 | Area 2 (RR/Lockers/Common) | 6,700 | SF | $ 430 | $ 2,881,000 | $ 2,881,000 | $ 2,881,000 |
| 4 | Area 3 (one Pool & Mech) | 5,600 | SF | $ 600 | $ 3,360,000 | $ 3,360,000 | $ 3,360,000 |
| 5 | Area 3 (additioal Pool) | 2,850 | SF | $ 550 | $ - | $ 1,567,500 | $ 1,567,500 |
| 6 | Area 3 (Slide) | 250000 | LS | $ 1 | $ 250,000 | $ 250,000 | $ 250,000 |
| 7 | Site (Grading/Storm/Pvmt...etc.) | 42,720 | SF | $ 14 | $ 598,080 | $ 598,080 | $ 598,080 |
| | | | | Sub-Total | $ 14,413,930 | $ 15,981,430 | $ 18,717,430 |

**Lee Beran**

| | Item | Quantity | Units | $/Unit | Option 1 | Option 2 | Option 3 |
|---|---|---|---|---|---|---|---|
| 1 | Area 1 (indoor turf) | 9,130 | SF | $ 56.00 | $ - | $ - | $ 511,280 |
| 2 | Area 2 (Convert Pool to Fitness) | 4,311 | SF | $ 155.00 | $ 668,205 | $ 668,205 | $ 668,205 |
| 3 | Area 3 (New Lobby) | 540 | SF | $ 580.00 | $ 313,200 | $ 313,200 | $ 313,200 |
| 4 | HVAC Improvements | 1 | LS | $ 810,000.00 | $ 810,000 | $ 810,000 | $ 810,000 |
| 5 | Roof Replacement | 31,195 | SF | $ 25.00 | $ 779,875 | $ 779,875 | $ 779,875 |
| 6 | Parking Repairs/Striping | 24,771 | SF | $ 4.00 | $ 99,084 | $ 99,084 | $ 99,084 |
| 7 | Exterior Building Repairs/Paint | 24,494 | SF | $ 5.00 | $ 122,470 | $ 122,470 | $ 122,470 |
| 8 | Existing Plumbing Repairs | 19 | EA | $ 1,290.00 | $ 24,510 | $ 24,510 | $ 24,510 |
| 9 | Area 4-7 (Remodel Interior) | 6,980 | SF | $ 260.00 | $ 1,814,800 | $ 1,814,800 | $ 1,814,800 |
| 10 | Flooring Replacement Additional | 6,710 | SF | $ 33.00 | $ 221,430 | $ 221,430 | $ 221,430 |
| | | | | | $ 4,853,574 | $ 4,853,574 | $ 5,364,854 |
| | | | | Construction Totals | $ 19,267,504 | $ 20,835,004 | $ 24,082,284 |
| | | | | Professional Fees/Geology/Financing/FFE 15% | $ 2,890,126 | $ 3,125,251 | $ 3,612,343 |
| | | | | | $ 22,157,630 | $ 23,960,255 | $ 27,694,627 |

**Steering Committee Recommendation**
**Approved by the Steering Committee • June 9, 2026**

**Project:** Community Recreation Center Expansion
**Total Project Budget:** $23,960,255
**Funding Recommendation:** ¼-Cent City Sales Tax
**Public Vote:** November 3, 2026 General Election
**Purpose:** Allow Emporia voters to decide whether to invest in expanded recreation amenities that enhance quality of life for current and future generations.

## FINAL RECOMMENDATION

Recommend to the City Commission placing the Community Recreation Center Expansion before Emporia voters on the November 3, 2026 General Election ballot, funded by a proposed ¼-cent City Sales Tax, allowing the community to determine the future of this important investment.

# QUESTIONS?

**Title:** Financials and Permits

**Agenda Date:** August 19, 2026

**Presented By:** Trey Cocking, City Manager

---

**Background:**
This is a time for the City Manager to make comments and reports to the Public.

**The following is general information for the month of July 2026 for the community:**

Monthly Local Retail Sales Tax Receipts Update

| | 2025 | 2026 | |
|---|---|---|---|
| | $ 618,246.09 | $ 566,974.94 | **Decrease of $51,271.15** for the month, and |
| **YTD** | **$ 3,856,565.69** | **$ 3,909,761.05** | Overall increase of 1.38% from year 2025. |

City Share from County Tax

| | 2025 | 2026 | |
|---|---|---|---|
| | $ 318,422.85 | $ 300,800.42 | **Decrease of $17,622.43** for the month, and |
| **YTD** | **$ 2,013,393.98** | **$ 2,048,143.19** | Overall increase of 1.70% from year 2025. |

**Building Permits issued from 7/1/2026 to 7/31/2026 for new construction, remodeling/repairs and demolition.**

Total number of building permits issued through Code Services: 36
Total valuations associated with those building permits: $27,250,225.08
**Large valuations: Stormont Vail Healthcare $26,847,000.**

Total number of dollars collected for Building Permit Fees: $ 59,829.00

Construct – Single-family dwellings 0
Demo – Single-family dwellings 0

**Flint Hills Mall CID for July 2026** $ 19,031.69
**YTD** **$ 116,644.42**

**Pavilions CID for July 2026** $ 16,263.11
**CID #2** **$ 16,263.11**
**YTD** **$ 245,844.72**

**Fairview Hotel CID for July 2026** **$ 13,552.13**
**YTD** **$ 50,048.33**

**West Plaza CID for July 2026** $ 8,249.48
**YTD** **$ 57,957.02**

| | |
|---|---|
| DATE: | August 10, 2026 |
| TO: | City Commissioners |
| FROM: | Janet Harrouff |
| SUBJECT: | Budget Comparison |

The **General Fund** Income Statement for the seven-month period ending July 31, 2026, has been reviewed and the significant budget variations have been explained below.

Revenue:

Ad Valorem Tax 95% has been received to date.

Sales Tax is $88,000 higher than 2025.

Franchise tax is $72,000 lower than 2025.

Administration fees are $255,000 lower than 2025.

Expense

Personnel Services is 3.7% more than 2025.
Maintenance and Repairs are down 23% from 2025.
Commodities are up 11% from 2025.
Other Charges are up 50% from 2025.

Total revenues for the seven-month period ending July 31, 2026, were $19,616,135 and expenses were $17,896,375. The unencumbered cash balance is $7,990,441.

The **Water Fund** Income Statement for the seven-month period ending July 31, 2026, has been reviewed and the significant budget variations have been explained below.

Revenue
Sale of Water is 1% higher than 2025 or $72,000 more.

Service charges, which are activation and delinquency fees are 28% higher than 2025.

Transfer to Project Fund – a draw down from the state water loan was received and passed through the water fund.

Expense

Personnel Services is 15% higher than 2025 or $129,000 higher.

Maintenance & Repair is 6% lower than 2025 or $23,000 less.

Commodities is 5% lower than 2025.

Total revenues for the seven-month period ending July 31, 2026, were $17,287,577 while expenses were $17,345,556. The ending cash balance is $438,722.

The **Wastewater Fund** Income Statement for the seven-month period ending July 31, 2026, has been reviewed and the significant budget variations have been explained below.

Revenue:
Sewer Charges are 9.73% higher than in 2025 which is $407,000 more in revenue.

Extra Strength Surcharge is 46% higher than in 2025 which is $65,000 more in revenue.

Expenses

Maintenance and repair are down 15% from 2025.

Contractual Services are down 10% from 2025.

Total revenues for the seven-month period ending July 31, 2026, were $4,822,632 and expenses were $4,457,018. The cash balance is $1,817,788.

The **Solid Waste Fund** Income Statement for the seven-month period ending July 31, 2026, has been reviewed and the significant budget variations have been explained below.

Revenue
Fees for polycarts and dumpsters are 10% higher than in 2025.

Roll off containers are up 24%.

Landfill fees are up 10% than in 2025.

Expenses

Personnel services are 3% lower than in 2025.

Maintenance and repair are 39% lower than in 2025.

Overall expenses are $921,000 higher than in 2025.

Total revenues for the seven-month period ending July 31, 2026, were $4,023,145 and expenses were $4,793,967. The cash balance is $1,194,808.

**City of Emporia, Kansas**

# GENERAL FUND

**as of July 31, 2026**

**GENERAL FUND**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | 6,741,570 | 4,993,036 | 6,741,570 | 6,761,145 | |
| REVENUE | | | | | |
| Ad Valorem Property Tax | 7,321,134 | 7,848,034 | 6,834,661 | 7,422,325 | 8.60% |
| Sales Tax | 10,084,810 | 10,198,000 | 5,869,960 | 5,957,904 | 1.50% |
| Franchise Tax | 2,812,655 | 2,957,500 | 1,699,709 | 1,627,271 | -4.26% |
| Other Taxes | 614,101 | 726,294 | 299,209 | 314,430 | 5.09% |
| Intergovernmental Taxes | 391,198 | 424,683 | 253,354 | 235,697 | -6.97% |
| Licenses & Permits | 237,010 | 248,250 | 128,054 | 176,380 | 37.74% |
| Charges for Services | 2,714,587 | 2,426,220 | 1,627,288 | 1,557,871 | -4.27% |
| Fines & Fees | 653,255 | 540,000 | 391,815 | 353,570 | -9.76% |
| Use of Property and Money | 189,407 | 161,996 | 120,134 | 88,902 | -26.00% |
| Interest Receivable | 334,217 | 300,000 | 203,931 | 102,211 | -49.88% |
| Reimbursements | 9,349 | 4,100 | 8,981 | 9,166 | 2.06% |
| Administrative Transfers | 2,995,436 | 2,736,000 | 1,846,581 | 1,591,002 | -13.84% |
| Misc Revenue | 34,026 | 40,000 | 14,517 | 34,894 | 140.36% |
| Contrubitions | 25,700 | | 25,700 | 31,600 | 22.96% |
| Operating Revenues | 0 | 0 | 0 | 0 | 0.00% |
| Nonoperating Revenues | 441,364 | 0 | 58,612 | 112,912 | 92.64% |
| **TOTAL RECEIPTS** | 28,858,249 | 28,611,077 | 19,382,507 | 19,616,135 | 1.21% |
| EXPENDITURES | | | | | |
| Personnel Services | 18,728,367 | 19,392,234 | 10,934,466 | 11,341,054 | 3.72% |
| Maintenance & Repair | 620,264 | 1,018,708 | 442,210 | 341,553 | -22.76% |
| Commodities | 1,890,769 | 2,178,595 | 1,217,787 | 1,349,150 | 10.79% |
| Other Charges | 706,755 | 1,114,328 | 396,709 | 596,930 | 50.47% |
| Capital Outlay | 189,348 | 441,000 | 9,920 | 50,795 | 412.05% |
| Transfer to Economic Development | 925,000 | 925,000 | 539,583 | 567,746 | 5.22% |
| Transfer to Multi Year Fund | 3,462,388 | 3,550,000 | 2,013,394 | 2,048,143 | 1.73% |
| Transfer to Project accounts | 8,460 | 0 | 0 | (28,162) | 0.00% |
| Transfer to Equipment Reserve | 706,558 | 706,558 | 706,558 | 676,002 | 0.00% |
| Transfer to Special Street | | 376,389 | | | |
| Utilities | 543,567 | 659,250 | 319,014 | 309,053 | -3.12% |
| Communications | 105,081 | 142,450 | 60,100 | 58,877 | -2.03% |
| Training and Travel | 190,598 | 238,045 | 124,429 | 105,166 | -15.48% |
| Jail Expenses | 56,400 | 87,500 | 29,350 | 19,400 | -33.90% |
| Other Contractual | 979,357 | 1,104,036 | 555,253 | 438,546 | -21.02% |
| Excess Carryover | | 1,670,018 | | | |
| Outstanding PO's | 0 | 0 | 0 | 22,122 | |
| **TOTAL EXPENDITURES** | 29,112,912 | 33,604,111 | 17,348,772 | 17,896,375 | 3.16% |
| Revenue less expenses | (254,663) | (4,993,034) | 2,033,735 | 1,719,760 | |
| Cash Basis Adjustments/Non-appropri | 274,238 | 0 | (20,748) | (490,464) | |
| **Ending Cash Balance** | **6,761,145** | **2** | **8,754,557** | **7,990,441** | |
| Base for Reserve calculation | 23,821,158 | 27,981,553 | 14,079,317 | 14,581,851 | |
| 15% Reserve | 3,573,174 | 4,197,233 | 2,111,898 | 2,187,278 | |
| Amount over 15% Reserve | 3,187,971 | (4,197,231) | 6,642,659 | 5,803,163 | |
| Percentage | 28.38% | 0.00% | 62.18% | 54.80% | |

# GENERAL FUND

**as of July 31, 2026**

| | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|
| EXPENDITURES | | | | |
| Administration | 1,976,518.00 | 214,517.93 | 143,026.25 | (71,491.68) |
| Commission/Manager/Clerk | 1,085,861.28 | 847,961.31 | 661,159.87 | (186,801.44) |
| Accounting/HR | 658,240.76 | 281,131.51 | 365,942.55 | 84,811.04 |
| IT | 685,438.84 | 264,341.36 | 354,964.67 | 90,623.31 |
| Communication | 203,350.04 | 20,579.68 | 85,801.70 | 65,222.02 |
| Police | 6,233,795.20 | 3,784,818.12 | 4,014,486.88 | 229,668.76 |
| Animal Control | 268,107.00 | 180,665.42 | 185,881.91 | 5,216.49 |
| Fire | 3,778,576.08 | 2,127,432.85 | 2,225,932.57 | 98,499.72 |
| EMS | 4,493,323.58 | 2,109,400.11 | 2,153,200.41 | 43,800.30 |
| Municipal Court | 666,974.60 | 381,215.45 | 350,762.52 | (30,452.93) |
| Engineering | 822,355.72 | 487,368.60 | 523,505.86 | 36,137.26 |
| Street - Snow Removal | 163,000.00 | 70,381.57 | 28,017.31 | (42,364.26) |
| Golf Course Maintenance | 612,419.04 | 355,703.17 | 375,901.96 | 20,198.79 |
| Golf Course Shop | 544,628.02 | 369,855.20 | 350,355.65 | (19,499.55) |
| Park | 1,399,623.72 | 762,365.80 | 811,401.66 | 49,035.86 |
| Disc Golf | 95,623.02 | 8,861.63 | 654.25 | (8,207.38) |
| Aquatic Center | 265,000.00 | 78,400.00 | 62,100.20 | (16,299.80) |
| Zoo | 987,419.34 | 427,999.52 | 508,725.54 | 80,726.02 |
| Civic Auditorium | 915,202.80 | 551,170.88 | 488,809.27 | (62,361.61) |
| Civic/Library | 93,587.42 | 96,488.20 | 56,939.59 | (39,548.61) |
| Civic/Grounds Maintenance | 148,330.56 | 44,328.48 | 63,449.56 | 19,121.08 |
| Civic/ Concessions | 96,854.08 | 58,841.30 | 68,665.06 | 9,823.76 |
| Building & Neighborhood Development | 1,042,179.22 | 610,769.11 | 580,713.30 | (30,055.81) |
| Shop | 97,843.80 | (13,251.13) | 84,389.16 | 97,640.29 |
| Street Lighting | 322,176.00 | 185,342.76 | 159,937.02 | (25,405.74) |
| Appropriations | 88,000.00 | 72,208.60 | 84,891.59 | 12,682.99 |
| Airport | 992,688.56 | 403,993.21 | 478,800.23 | 74,807.02 |
| Parking Facility | 15,605.00 | 12,904.26 | 5,440.60 | (7,463.66) |
| Sales Tax Transfer | 4,851,389.00 | 2,552,977.29 | 2,587,726.50 | 34,749.21 |
| TOTAL EXPENDITURES | 33,604,110.68 | 17,348,772.19 | 17,861,583.64 | 512,811.45 |

**City of Emporia, Kansas**

# Multi Year Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Original Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | 2,723,727.31 | 846,023.00 | 2,723,727.31 | 3,051,445.90 | |
| REVENUE | | | | | |
| Sales Tax | 3,462,387.81 | 3,550,000.00 | 2,013,393.98 | 2,048,143.19 | 1.73% |
| Reimburance from state | - | | - | 253,293.70 | |
| Miscellaneous | | | | 52,920.00 | |
| Interest | 125,803.28 | 50,000.00 | 62,538.90 | 56,332.33 | -9.92% |
| Total Revenue | 3,588,191.09 | 3,600,000.00 | 2,075,932.88 | 2,410,689.22 | 16.13% |
| EXPENSES | | | | | |
| Unspent expenses | (80,559.23) | | | (638,374.00) | |
| Maintenance & Repair | 77,759.17 | 250,000.00 | 40,215.44 | 61,780.17 | 53.62% |
| Other Charges | 45,988.50 | | - | - | |
| Capital | 585,893.75 | 1,588,000.00 | 352,116.01 | 675,591.95 | 91.87% |
| Transfer Out | 524,198.78 | 200,000.00 | 350,000.00 | 1,081,372.02 | 208.96% |
| Communications | | | - | - | |
| Contractual Services | 1,465,372.42 | 2,308,023.00 | 23,224.34 | 388,653.51 | 1573.47% |
| Outstanding PO's | 641,819.11 | | | 1,067,556.66 | |
| Total Expenses | 3,260,472.50 | 4,346,023.00 | 765,555.79 | 2,636,580.31 | 19.28 |
| **Ending Cash Balance** | **3,051,445.90** | **100,000.00** | **4,034,104.40** | **2,825,554.81** | **44,234.81** |

**City of Emporia, Kansas**

# Insurance Reserve

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Original Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $699,713 | $0 | $699,713 | $723,916 | |
| REVENUE | | | | | |
| Transfer from General | $0 | $0 | $0 | $0 | |
| Transfer from Int Improvem | $0 | | | $0 | |
| Insurance payment | $0 | | | $0 | |
| Interest | $24,203 | $0 | $11,905 | $10,291 | -13.56% |
| **TOTAL RECEIPTS** | $24,203 | $0 | $11,905 | $10,291 | -13.56% |
| EXPENDITURES | | | | | |
| Maintenance & Repair | $0 | $0 | | | |
| Misc Projects | $0 | $0 | | | |
| **TOTAL EXPENDITURES** | $0 | $0 | $0 | $0 | |
| **Ending Cash Balance** | **$723,916** | **$0** | **$711,618** | **$734,207** | |

**City of Emporia, Kansas**

# Vacant Property Program

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Original Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $7,580 | $0 | $7,580 | $7,559 | |
| REVENUE | | | | | |
| Transfer from ARPA funds | $0 | $0 | $0 | ($7,559) | |
| Interest | $0 | $0 | $0 | $0 | |
| **TOTAL RECEIPTS** | $0 | $0 | $0 | ($7,559) | |
| EXPENDITURES | | | | | |
| Maintenance & Repair | $21 | $0 | $21 | $0 | 0.00% |
| Other Contractual Services | $0 | $0 | $0 | $0 | |
| **TOTAL EXPENDITURES** | $21 | $0 | $21 | $0 | -100.00% |
| **Ending Cash Balance** | **$7,559** | **$0** | **$7,560** | **$0** | |

**City of Emporia, Kansas**

# Library Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Original Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $78 | $0 | $78 | ($1) | |
| REVENUE | | | | | |
| Ad Valorem Property Tax | $1,168,931 | $1,220,721 | $1,100,180 | $1,154,989 | 4.98% |
| Other Taxes | $99,227 | $99,241 | $42,318 | $43,272 | 2.25% |
| **TOTAL RECEIPTS** | $1,268,158 | $1,319,962 | $1,142,498 | $1,198,261 | 4.88% |
| EXPENDITURES | | | | | |
| Insurance Refund | | $0 | | | |
| Misc Projects | | $0 | | | |
| Appropriation | $1,268,237 | $1,319,962 | $1,142,578 | $1,198,261 | 1.09% |
| **TOTAL EXPENDITURES** | $1,268,237 | $1,319,962 | $1,142,578 | $1,198,261 | |
| **Ending Cash Balance** | **($1)** | **$0** | **($1)** | **($1)** | |

**City of Emporia, Kansas**

# Transient Guest Tax

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $671,185 | $459,241 | $671,185 | $582,733 | |
| REVENUE | | | | | |
| Transient Guest Tax | $927,873 | $950,000 | $683,606 | $773,387 | 13.13% |
| Interest on Investment | $25,023 | $15,000 | $11,926 | $11,457 | -3.93% |
| Fence rental | $0 | $0 | $0 | $0 | |
| Miscellaneous | $14,006 | | $0 | $0 | |
| Accounts Receviable - fence rental | $0 | | $0 | $0 | |
| **TOTAL RECEIPTS** | $966,902 | $965,000 | $695,532 | $784,844 | 12.84% |
| EXPENDITURES | | | | | |
| CVB Appropriation | $480,000 | $485,000 | $0 | $114,000 | |
| Trusler Sports Complex | | $0 | | | |
| City cost associated with events | $40,000 | $40,000 | $0 | | |
| Civic Auditorium improvements | $50,000 | $50,000 | $50,000 | $50,000 | 0.00% |
| Red Rock's Appropriation | $10,000 | $10,000 | $10,000 | $10,000 | 0.00% |
| ESU Welch Stadium | $0 | $0 | $0 | | |
| Disc Golf Course Maintenance & Employee | $100,000 | $100,000 | $0 | | |
| Emporia Main Street | $95,000 | $95,000 | $95,000 | $95,000 | 0.00% |
| Emporia Arts Council Support | $60,000 | $60,000 | $60,000 | $60,000 | 0.00% |
| Emporia Granda | $0 | $0 | $0 | | |
| Symphony in the Flint Hills | | $0 | | | |
| Unbound Bike Event | $20,000 | $20,000 | $20,000 | $20,000 | |
| DDO | $50,000 | $45,000 | $45,000 | $45,000 | 0.00% |
| PDGA Professional Disc Golf World | $20,000 | $0 | $0 | | |
| Immaginarium | | $30,000 | | | |
| National Teachers Hall of Fame | $10,000 | $10,000 | $10,000 | $10,000 | |
| First Friday Art Walk' | | $20,000 | $20,000 | $20,000 | |
| Lyon County Historical Society | | $30,000 | $30,000 | $30,000 | |
| Discover Gravel LLC | | $30,000 | $30,000 | $30,000 | |
| Emporia Recreation Commission | | $28,200 | | $28,200 | |
| Champion Landing Disc Golf Course | | | | | |
| Free for Kansas - Music event | $20,000 | $25,000 | $0 | | |
| Dynamic Discs - course improvements | $79,906 | | $0 | | |
| Hispanics of Today and Tommorrow | $20,000 | $0 | $0 | | |
| Marketing money (Mainstreet & Visit Emporia) | | $0 | | | |
| Hotel Rebate | | | | $45,703 | |
| Miscellaneous | $448 | $2,000 | $0 | ($3,319) | |
| Special Projects | | $0 | $0 | | |
| Outstanding PO's | $0 | | | $0 | |
| **TOTAL EXPENDITURES** | $1,055,354 | $1,080,200 | $370,000 | $554,584 | 49.89% |
| **Ending Cash Balance** | **$582,733** | **$344,041** | **$996,717** | **$812,992** | |

| Transient Guest Tax Receipts | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| 1ST QUARTER-JANUARY | $184,682.75 | $217,964.96 | $208,253.00 | $229,900.15 | $289,257.29 |
| 2ND QUARTER-APRIL | $143,987.80 | $170,824.51 | $163,048.74 | $154,751.85 | $182,143.80 |
| 3RD QUARTER-JULY | $223,905.58 | $232,566.63 | $298,395.94 | $298,953.58 | $301,985.97 |
| 4TH QUARTER-OCTOBER | $219,288.14 | $230,393.63 | $262,929.27 | $244,267.67 | |
| TOTAL | $771,864.27 | $851,749.73 | $932,626.95 | $927,873.25 | $773,387.06 |

**City of Emporia, Kansas**

# Industrial Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | 25,977 | 0 | 25,977 | 28,154 | |
| REVENUE | | | | | |
| Ad Valorem Property Tax | 1,146 | 0 | 1,077 | 0 | -100.00% |
| Other Taxes | 97 | | 41 | 0 | -100.00% |
| Interest on Investment | 934 | 0 | 456 | 0 | -100.00% |
| **TOTAL RECEIPTS** | 2,177 | 0 | 1,575 | 0 | -100.00% |
| EXPENDITURES | | | | | |
| Travel Expense & Miscellaneous | 0 | 0 | 0 | | 0 |
| Other charges | 0 | 0 | | | 0 |
| Contractual Services | 0 | 0 | | | 0 |
| Transfer to Economic Dev Fund | 0 | 0 | | 28,154 | (28,154) |
| **TOTAL EXPENDITURES** | 0 | 0 | 0 | 28,154 | (28,154) |
| **Ending Cash Balance** | **28,154** | **0** | **27,552** | **0** | |

**City of Emporia, Kansas**

# Economic Sales Tax

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $1,045,887 | $1,132,193 | $1,045,887 | $908,071 | |
| **Revenue:** | | | | | |
| Sales Tax Receipts | $925,000 | $925,000 | $539,583 | $539,583 | 0.00% |
| Interest Income | $25,821 | $22,000 | $14,587 | $10,495 | -28.05% |
| Close out of Industrial fun | $0 | $0 | $0 | $28,163 | |
| RDA returned money | $79,182 | | $79,182 | $0 | 0.00% |
| **Total Revenue** | $1,030,003 | $947,000 | $633,352 | $578,241 | -8.70% |
| **Expense:** | | | | | |
| Appropriation to the RDA | $386,192 | $400,000 | $193,096 | $0 | -100.00% |
| Emporia Enterprises | $0 | $0 | $0 | $0 | |
| Main Street | $45,000 | $45,000 | $45,000 | $45,000 | 0.00% |
| Land Purchase Bond Pmt | $85,963 | $86,000 | $85,963 | $85,963 | 0.00% |
| Transfer to B&I water proj | $350,000 | $350,000 | $350,000 | $350,000 | 0.00% |
| Nursing Education Classro | $0 | | $0 | $71,375 | |
| VisionFirst Advisors | $24,288 | | $0 | $0 | |
| Miscellaneous | -$3,154 | | $0 | $35,789 | |
| Transfer to Krestsinger Pro | $279,530 | | | $24,125 | |
| Transfer to Project | | | | $9,600 | |
| Special Projects | $0 | $0 | $0 | | |
| **Total Expenses** | $1,167,819 | $881,000 | $674,059 | $621,852 | -7.75% |
| **Ending Cash Balance** | **$908,071** | **$1,198,193** | **$1,005,180** | **$864,461** | |

**City of Emporia, Kansas**

# Special Alcohol Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | 122,643 | 117,603 | 122,643 | 108,353 | |
| REVENUE | | | | | |
| Private Club Liquor Tax | 101,301 | 105,000 | 50,900 | 46,624 | -8.40% |
| Interest on Investment | 3,809 | 2,500 | 1,898 | 1,434 | -24.45% |
| **TOTAL RECEIPTS** | 105,110 | 107,500 | 52,798 | **48,058** | -8.98% |
| EXPENDITURES | | | | | |
| Appropriations | 119,400 | 112,200 | 66,900 | 59,700 | -10.76% |
| Special Projects | | 0 | 0 | 0 | |
| **TOTAL EXPENDITURES** | 119,400 | 112,200 | 66,900 | 59,700 | -10.76% |
| **Ending Cash Balance** | **108,353** | **112,903** | **108,541** | **96,711** | |

| Appropriations | Receive in 202 | Receive in 2023 | Receive in 202 | Receive in 2025 | Receive in 2026 |
|---|---|---|---|---|---|
| Cross Winds | $15,000.00 | $15,000.00 | $20,000.00 | $105,000.00 | $105,000.00 |
| Corner House | $65,000.00 | $75,000.00 | $85,000.00 | $0.00 | $0.00 |
| Emporia State University | $6,750.00 | $7,200.00 | $7,200.00 | $7,200.00 | $7,200.00 |
| Flint Hills Tech ( Mental Health) | | | | $7,200.00 | |
| Crosswinds Building Match | | | | 25,000.00 | |
| Total | $86,750.00 | $97,200.00 | $112,200.00 | $144,400.00 | $112,200.00 |

| Receipts | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| 1ST QUARTER - MARCH | $23,976.09 | $25,545.76 | $26,804.33 | $26,397.00 | $25,879.00 |
| 2ND QUARTER - JUNE | $22,129.19 | $26,129.12 | $26,489.58 | $24,503.17 | $20,745.21 |
| 3RD QUARTER - SEPTEM | $28,544.72 | $31,037.27 | $29,035.42 | $29,099.85 | $0.00 |
| 4TH QUARTER - DECEMB | $25,393.46 | $27,455.87 | $25,793.55 | $21,301.00 | $0.00 |
| TOTAL | $100,043.46 | $110,168.02 | $108,122.88 | $101,301.02 | $46,624.21 |

**City of Emporia, Kansas**

# Special Park Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $124,327 | $71,737 | $124,327 | $205,602 | |
| REVENUE | | | | | |
| Private Club Liquor Tax | $101,301 | $105,000 | $50,900 | $46,624 | -8.40% |
| Interest on Investment | $5,867 | $3,000 | $2,842 | $2,415 | -15.04% |
| **TOTAL RECEIPTS** | $107,168 | $108,000 | $53,742 | $49,039 | -8.75% |
| EXPENDITURES | | | | | |
| Capital Outlay | $104,316 | $143,000 | $104,316 | $201,777 | 93.43% |
| Municipal Band Allocation | $15,000 | $15,000 | $15,000 | $15,000 | 0.00% |
| Miscellaneous | | | | | |
| Commodities | $0 | $0 | | $0 | |
| Contractual Services | $0 | $0 | $0 | $0 | |
| Other Charges | | | | | |
| Outstanding PO's | $0 | | | $0 | |
| Special Projects | -$93,423 | | $0 | | |
| **TOTAL EXPENDITURES** | $25,893 | $158,000 | $119,316 | $216,777 | 81.68% |
| **Ending Cash Balance** | **$205,602** | **$21,737** | **$58,752** | **$37,863** | |

| Receipts | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| 1ST QUARTER - MARCH | $23,976.10 | $25,545.75 | $26,804.32 | $26,397.00 | $25,879.00 |
| 2ND QUARTER - JUNE | $22,129.19 | $26,129.11 | $26,489.57 | $24,503.17 | $20,745.20 |
| 3RD QUARTER - SEPTEMBER | $28,544.72 | $31,037.26 | $29,035.43 | $29,099.85 | $0.00 |
| 4TH QUARTER - DECEMBER | $25,393.46 | $27,455.86 | $25,793.55 | $21,301.00 | $0.00 |
| TOTAL | $100,043.47 | $110,167.98 | $108,122.87 | $101,301.02 | $46,624.20 |

**City of Emporia, Kansas**

# Special Street Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | 188,562 | 103,825 | 188,562 | 73,004 | |
| REVENUE | | | | | |
| Gasoline Tax | 736,362 | 729,813 | 349,310 | 536,936 | 53.71% |
| Damages | 17,596 | 5,000 | 15,976 | 15,246 | -4.57% |
| Interest on Investment | 7,657 | 5,000 | 4,433 | 2,776 | -37.38% |
| Transfer of Funds | 102,467 | 576,389 | 100,000 | 200,000 | 100.00% |
| Sale of Salvage | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | |
| **TOTAL RECEIPTS** | 864,082 | 1,316,202 | 469,719 | 754,958 | 60.73% |
| EXPENDITURES | | | | | |
| Personnel Services | 613,233 | 673,766 | 362,366 | 370,240 | 2.17% |
| Maintenance & Repair | 115,107 | 151,722 | 55,548 | 64,842 | 16.73% |
| Commodities | 118,280 | 154,450 | 71,676 | 64,649 | -9.80% |
| Other Charges | 53,806 | 58,530 | 43,805 | 38,939 | -11.11% |
| Capital Outlay | 0 | 25,000 | 0 | 23,472 | |
| Transfer of Funds | 33,109 | 34,000 | 33,109 | 33,272 | |
| Utilities | 4,284 | 31,450 | 3,166 | 2,415 | -23.72% |
| Communications | 3,320 | 2,700 | 1,762 | 4,221 | 139.61% |
| Training & Travel | 14,484 | 13,500 | 11,761 | 6,036 | -48.68% |
| Contractual Services | 41,870 | 45,800 | 8,973 | 9,705 | 8.16% |
| Special Projects | 0 | | 0 | 0 | |
| Outstanding PO's | 0 | | | 420 | |
| Audit Adjustments | (17,853) | | (4,406) | 6,876 | |
| **TOTAL EXPENDITURES** | 979,640 | 1,190,918 | 587,760 | 625,087 | 6.35% |
| Net Change in Cash | (115,558) | 125,284 | (118,041) | 129,871 | |
| **Ending Cash Balance** | **73,004** | **229,109** | **70,521** | **202,875** | |

| Receipts | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|
| 1st Quarter - Jan Payment | $167,557.74 | $167,412.68 | $159,680.00 | $180,485.00 | $164,859.00 |
| 2nd Quarter - April Payment | $157,106.42 | $149,529.56 | $151,744.49 | $129,635.50 | $160,584.59 |
| 3rd Quarter - July Payment | $166,060.14 | $166,505.96 | $174,865.61 | $171,627.10 | $171,204.71 |
| 4th Quarter - Oct Payment | $165,112.70 | $164,909.80 | $166,786.70 | $173,983.16 | $0.00 |
| Total | $655,837.00 | $648,358.00 | $653,076.80 | $655,730.76 | $496,648.30 |

| **Capital Item** | **Budget Amount** | **Purchase Price** |
|---|---|---|

**City of Emporia, Kansas**

# Drug Forfeiture Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $65,741 | $67,741 | $35,885 | $60,620 | |
| REVENUE | | | | | |
| Receipts from Drug Forfeitures | -$2,110 | $5,000 | $4,850 | $41,189 | 749.32% |
| Interest on Investment | $2,280 | $2,000 | $1,190 | $1,065 | -10.52% |
| Miscellaneous | | | | | |
| **TOTAL RECEIPTS** | $170 | $7,000 | $6,039 | $42,254 | 599.63% |
| EXPENDITURES | | | | | |
| Commodities | $1,218 | $5,000 | $1,218 | $0 | -100.00% |
| Capital Outlay | | $0 | $0 | $0 | |
| Communications | $0 | $0 | $0 | $0 | |
| Other Charges | $2,172 | | $2,997 | $0 | |
| Transfer of funds | | | | | |
| Other Contractual | $1,901 | $0 | $0 | $4,811 | |
| Travel & Training | | | | | |
| Maintenance & Repair | $0 | $0 | $0 | $0 | |
| Outstanding PO's | | | | $0 | |
| Special Projects | | $0 | $0 | | |
| **TOTAL EXPENDITURES** | $5,291 | $5,000 | $4,215 | $4,811 | 14.15% |
| **Ending Cash Balance** | **$60,620** | **$69,741** | **$37,710** | **$98,063** | |

**City of Emporia, Kansas**

# Storm Water

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $139,005 | $151,446 | $139,005 | $167,407 | |
| REVENUE | | | | | |
| Storm Water Fee | | $250,000 | $0 | $126,403 | |
| Transfer from Multi Year | $150,000 | $150,000 | $100,000 | $150,000 | 50.00% |
| Interest on Investment | $7,734 | $13,000 | $3,762 | $6,818 | 81.20% |
| Sale of Bonds | | $5,600,000 | $0 | $1,000,000 | |
| Miscellaneous | | | | $0 | |
| **TOTAL RECEIPTS** | $157,734 | $6,013,000 | $103,762 | $1,283,220 | $1 |
| EXPENDITURES | | | | | |
| Maintenance of Storm Sewer | $28,524 | $0 | $14,048 | $6,278 | -55.31% |
| Commodities | $0 | $0 | $0 | $0 | |
| Capital Outlay | $0 | $565,000 | $0 | $0 | |
| Communications | $0 | $0 | $0 | $0 | |
| Other Charges | $0 | | $0 | $35 | |
| Transfer of funds | $0 | | $0 | $0 | |
| Other Contractual | $100,808 | $0 | $0 | $400,058 | |
| Travel & Training | | | | | |
| Outstanding PO's | | | | $85,980 | |
| Special Projects | | $0 | $0 | $0 | |
| **TOTAL EXPENDITURES** | $129,332 | $565,000 | $14,048 | $492,352 | -$1 |
| **Ending Cash Balance** | **$167,407** | **$5,599,446** | **$228,719** | **$958,276** | |

**City of Emporia, Kansas**

# Land Bank

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $133,963 | $0 | $133,963 | $114,120 | |
| REVENUE | | | | | |
| Transfer from Multi Year | $0 | $0 | $0 | $0 | |
| Interest on Investment | $4,331 | $0 | $2,231 | $1,622 | -27.29% |
| Sale of Property | $0 | | | $0 | |
| **TOTAL RECEIPTS** | $4,331 | $0 | $2,231 | $1,622 | -27.29% |
| EXPENDITURES | | | | | |
| Commodities | $0 | $0 | $0 | $0 | |
| Capital Outlay | $658 | $0 | $158 | $0 | |
| Communications | $40 | $0 | $0 | $14 | |
| Other Charges | $23,476 | $0 | $6,357 | $0 | -100.00% |
| Purchase of Property | $0 | $0 | $0 | $0 | |
| Other Contractual Services | | $0 | $0 | $0 | |
| Maintenance & Repair | $0 | $0 | $0 | $0 | |
| Outstanding PO's | $0 | | | $0 | |
| Special Projects | | $0 | $0 | | |
| **TOTAL EXPENDITURES** | $24,174 | $0 | $6,515 | $14 | |
| **Ending Cash Balance** | **$114,120** | **$0** | **$129,679** | **$115,728** | |

**City of Emporia, Kansas**

# Bond & Interest Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $3,958,724 | $5,476,243 | $2,358,480 | $5,581,482 | $0 |
| REVENUE | | | | | |
| Ad Valorem Property Tax | $2,108,140 | $2,184,253 | $1,982,305 | $2,055,529 | 103.69% |
| Other Taxes | $228,031 | $203,634 | $119,492 | $113,173 | 94.71% |
| Interest on Investment | $191,374 | $130,000 | $94,321 | $94,710 | 100.41% |
| Recreation Center - Fitness Room | $49,440 | $0 | $88,295 | $0 | 0.00% |
| Industrial Land Payment - Ind Sales Tax | $95,650 | $96,763 | $0 | $0 | |
| Sale of Bonds | $12,210,000 | $0 | $0 | $12,210,000 | |
| RHID Krestinger Tax Payment | $2 | $0 | $0 | $9 | |
| RHID Mehtroplois Tax Payment | $0 | $0 | $0 | $1,143 | |
| Miscellaneous | $221 | $0 | | $0 | |
| Transfer of Funds from Project Accounts | $0 | $0 | $0 | $89,529 | |
| **TOTAL RECEIPTS** | $14,882,858 | $2,614,650 | $2,284,413 | $14,564,093 | 637.54% |
| EXPENDITURES | | | | | |
| Bond Payment | $1,050,100 | $2,185,716 | $97,550 | $630,389 | 646.22% |
| Transfer of funds | $12,210,000 | | | $12,210,000 | |
| Misc projects | | | $0 | | |
| **TOTAL EXPENDITURES** | $13,260,100 | $2,185,716 | $97,550 | $12,840,389 | |
| **Ending Cash Balance** | **$5,581,482** | **$5,905,177** | **$4,545,343** | **$7,305,186** | |

**City of Emporia, Kansas**

# Equipment Reserve Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **Beginning Cash Balance** | $249,176 | $0 | $249,176 | $276,935 | |
| REVENUE | | | | | |
| Transfer from other funds | $739,667 | | $739,667 | $709,274 | 30,393 |
| Interest on Investment | $13,633 | | $6,848 | $1,787 | -73.90% |
| Sale of Vehicles | $31,600 | | $0 | $53,772 | |
| **TOTAL RECEIPTS** | $784,900 | $0 | $746,515 | $764,834 | 2.45% |
| EXPENDITURES | | | | | |
| Leasing Payment | $757,141 | | $447,360 | $451,142 | 0.85% |
| Capital Outlay | $0 | | $0 | $0 | |
| Special Projects | | | | | |
| **TOTAL EXPENDITURES** | $757,141 | $0 | $447,360 | $451,142 | |
| **Ending Cash Balance** | **$276,935** | **$0** | **$548,331** | **$590,627** | |

**City of Emporia, Kansas**

# Water Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **BEGINNING CASH** | 10,000 | 758,314 | 830,592 | 496,701 | |
| REVENUE | | | | | |
| Sale of Water | 9,569,050 | 11,200,000 | 5,558,007 | 5,630,118 | 1.30% |
| Service Charge | 91,121 | 95,000 | 50,772 | 65,202 | 28.42% |
| Penalties | 122,732 | 80,000 | 67,676 | 67,966 | 0.43% |
| Sale of Salvage | 0 | 0 | 0 | | |
| Reimbursed Expense | 0 | 20,000 | 0 | 400 | |
| Interest on Investment | 28,160 | 20,000 | 17,405 | 20,148 | 15.76% |
| Sale of Bonds | 0 | 0 | 0 | 0 | |
| Trf from Industrial Fund | 350,000 | 350,000 | 350,000 | 350,000 | 0.00% |
| Trf from Project fund | 4,321,335 | 0 | 0 | 0 | |
| Non Operating Revenue | 0 | 0 | 0 | 11,146,985 | |
| Miscellaneous | 22,665 | 2,100 | 0 | 6,758 | |
| **TOTAL RECEIPTS** | 14,505,063 | 11,767,100 | 6,043,860 | 17,287,577 | 186.04% |
| EXPENDITURES | | | | | |
| Personnel Services | 1,463,421 | 1,584,076 | 829,753 | 959,024 | 15.58% |
| Maintenance & Repair | 866,438 | 1,203,550 | 371,676 | 348,477 | -6.24% |
| Commodities | 2,299,182 | 2,165,850 | 1,362,783 | 1,291,857 | -5.20% |
| Other Charges | 256,352 | 316,450 | 192,770 | 200,833 | 4.18% |
| Industrial Discount | 202,719 | 350,000 | 202,719 | (37,962) | -118.73% |
| Capital Outlay | 117,955 | 318,000 | 111,655 | 37,962 | |
| Debt Payment | 1,834,690 | 1,923,869 | 375,244 | 532,988 | 42.04% |
| Stock | 0 | 5,000 | 0 | 0 | |
| Transfer to Project Account | 3,688,238 | 0 | 173,000 | 11,146,985 | 6343.34% |
| Utilities | 531,651 | 594,600 | 311,562 | 276,533 | -11.24% |
| Communications | 26,416 | 40,400 | 16,009 | 14,646 | -8.52% |
| Travel & Training | 26,267 | 20,200 | 17,201 | 6,290 | -63.43% |
| Contractual Services | 1,155,267 | 1,250,300 | 999,775 | 923,878 | -7.59% |
| Administrative Fee 16% | 1,405,680 | 1,120,000 | 886,238 | 653,333 | -26.28% |
| Excess Carryover | | 0 | 0 | | |
| Change in Liabilities | 124,730 | 0 | 0 | 27,894 | |
| Outstanding PO's | 19,356 | | 0 | 962,820 | |
| **TOTAL EXPENDITURES** | 14,018,362 | 10,892,295 | 5,850,385 | 17,345,556 | 196.49% |
| NET CHANGE IN CASH | 486,701 | 874,805 | 193,475 | (57,979) | -129.97% |
| **ENDING CASH BALANCE** | **496,701** | **1,633,119** | **1,024,067** | **438,722** | |
| Principal Bond Payments | (1,415,000) | (1,370,000) | (1,415,000) | (1,370,000) | |
| Depreciation | 1,456,758 | 1,550,000 | 129,166 | 0 | |
| Capitalized Assets | (3,879,788) | (995,000) | 0 | 0 | |
| Liabilities | | | | | |
| ADJUSTMENTS | (3,838,030) | (815,000) | (1,285,834) | (1,370,000) | |
| Base for reserve calculation | 10,212,169 | 10,574,295 | 5,565,730 | 6,160,610 | |
| 20% reserve amount | 2,042,434 | 2,114,859 | 1,113,146 | 1,232,122 | |
| Amount over 20% reserve | (1,545,733) | (481,740) | (89,079) | (793,400) | |
| Percent | 4.86% | 15.44% | 18.40% | 7.12% | |

**City of Emporia, Kansas**

# Wastewater Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **BEGINNING CASH** | 640,981 | 1,321,734 | 1,029,532 | 1,452,174 | |
| REVENUE | | | | | |
| Sales/Charges | 7,124,223 | 8,140,000 | 4,183,321 | 4,590,480 | 9.73% |
| Extra Strength Surcharge | 276,057 | 162,500 | 142,254 | 207,886 | 46.14% |
| Interest on Investment | 45,078 | 20,000 | 24,213 | 21,215 | -12.38% |
| New System taps | 3,400 | 1,000 | 1,200 | 600 | -50.00% |
| Loss on sales of assets | 0 | | | 0 | |
| Grant money | 0 | 0 | 0 | 0 | |
| Sale of Bonds | 0 | 0 | 0 | 0 | |
| Non Operating Revenue | 283,352 | | 0 | 0 | |
| Miscellaneous | 9,585 | 1,000 | 2,560 | 2,450 | -4.30% |
| **TOTAL RECEIPTS** | 7,741,695 | 8,324,500 | 4,353,548 | 4,822,632 | 10.77% |
| EXPENDITURES | | | | | |
| Personnel Services | 1,492,043 | 1,502,707 | 832,432 | 827,180 | -0.63% |
| Maintenance & Repair | 539,211 | 546,500 | 149,521 | 126,373 | -15.48% |
| Commodities | 387,750 | 579,750 | 312,504 | 245,059 | -21.58% |
| Other Charges | 165,926 | 212,865 | 135,208 | 152,670 | 12.92% |
| Capital Outlay | 6,300 | 1,178,000 | 0 | 37,962 | |
| Debt Payment | 2,767,241 | 2,758,691 | 408,184 | 1,163,346 | 185.00% |
| Transfer to Project fund | 0 | 0 | 0 | 403,235 | |
| Utilities | 824,756 | 675,500 | 481,158 | 595,426 | 23.75% |
| Communications | 23,260 | 30,300 | 13,330 | 13,134 | -1.47% |
| Travel & Training | 16,280 | 16,000 | 13,201 | 1,841 | -86.06% |
| Contractual Services | 462,360 | 237,050 | 232,941 | 208,598 | -10.45% |
| Administrative Fee flat | 610,000 | 610,000 | 355,833 | 355,833 | 0.00% |
| Excess Carryover | | 0 | 0 | | |
| Change in Liabilities | (364,625) | 0 | | 1,745 | |
| Outstanding PO's | | | | 324,617 | |
| **TOTAL EXPENDITURES** | 6,930,502 | 8,347,363 | 2,934,313 | 4,457,018 | 51.89% |
| NET CHANGE IN CASH | 811,193 | (22,863) | 1,419,235 | 365,614 | |
| **ENDING CASH BALANCE** | **1,452,174** | **1,298,871** | **2,448,767** | **1,817,788** | |
| | | | | | |
| Depreciation | 2,096,619 | 2,125,205 | 177,099 | 0 | |
| Principal Bond Payments | (2,285,730) | (2,211,279) | (2,285,730) | (2,211,279) | |
| Capitalized Assets | (3,169,496) | (405,000) | 0 | 0 | |
| Change in Liabilities | | 0 | | | |
| ADJUSTMENTS | (3,358,607) | (491,074) | (2,108,631) | (2,211,279) | |
| Base for reserve calculation | 6,924,202 | 7,169,363 | 2,934,313 | 4,015,822 | |
| 20% Cash Reserve amount | 1,384,840 | 1,433,873 | 586,863 | 803,164 | |
| Amount over 20% Cash Reserve | 67,334 | (135,002) | 1,861,904 | 1,014,624 | |
| Percentage | 20.97% | 18.12% | 83.45% | 45.27% | |

**City of Emporia, Kansas**

# Solid Waste Fund

**as of July 31, 2026**

| | Preceding Year 2025 (Actual) | 2026 Budget | 2025 Jan - July Actual | 2026 Jan - July Actual | Change between 25 & 26 |
|---|---|---|---|---|---|
| **BEGINNING CASH** | 2,528,037 | 733,639 | 3,388,241 | 1,965,630 | |
| REVENUE | | | | | |
| Refuse Collection Fees | 3,315,313 | 3,520,000 | 1,927,886 | 2,124,817 | 10.21% |
| Loss on Sale of Assets | 0 | 0 | 0 | 0 | |
| Interest on Investments | 74,105 | 70,000 | 46,592 | 27,728 | -40.49% |
| Resale of Recyclables | 102,845 | 90,000 | 63,110 | 47,555 | -24.65% |
| Box Container Fees | 1,919,089 | 2,220,000 | 1,118,793 | 1,377,744 | 23.15% |
| Landfill Fees | 574,261 | 849,000 | 352,466 | 390,089 | 10.67% |
| Transfers | 16,387 | 0 | 0 | 0 | |
| Miscellaneous | 7,812 | 4,800 | 425 | 55,212 | 12897.10% |
| **TOTAL RECEIPTS** | 6,009,812 | 6,753,800 | 3,509,272 | 4,023,145 | 14.64% |
| EXPENDITURES | | | | | |
| Personnel Services | 2,670,130 | 2,791,045 | 1,582,254 | 1,530,297 | -3.28% |
| Maintenance & Repair | 315,294 | 318,000 | 170,346 | 104,232 | -38.81% |
| Commodities | 445,883 | 542,300 | 308,285 | 302,754 | -1.79% |
| Other Charges | 189,458 | 403,900 | 133,189 | 105,018 | -21.15% |
| Industrial Discount | 140,820 | | 80,226 | 112,675 | 40.45% |
| Capital Outlay | 320,359 | 100,000 | 0 | 702,364 | |
| Utilities | 57,645 | 80,000 | 33,013 | 28,570 | -13.46% |
| Communications | 37,477 | 52,400 | 19,655 | 17,441 | -11.26% |
| Transfer to project | | | 0 | 0 | |
| Travel & Training | 6,395 | 8,750 | 3,621 | 523 | -85.57% |
| Contractual Services | 1,926,987 | 1,943,440 | 969,465 | 995,815 | 2.72% |
| Administrative Fee 16% | 924,880 | 990,000 | 572,796 | 542,173 | -5.35% |
| Excess Carryover | 0 | 0 | 0 | 0 | |
| Change in Liabilities | (463,109) | 0 | 0 | 308,820 | |
| Outstanding PO's | 0 | | 0 | 43,285 | |
| **TOTAL EXPENDITURES** | 6,572,219 | 7,229,835 | 3,872,849 | 4,793,967 | 23.78% |
| NET CHANGE IN CASH | (562,407) | (476,035) | (363,577) | (770,822) | |
| **ENDING CASH BALANCE** | **1,965,630** | **257,604** | **3,024,664** | **1,194,808** | |
| Principal Payments | 0 | 0 | 0 | 0 | |
| Depreciation | 394,298 | 455,000 | 37,082 | 0 | |
| Capitalized Assets | (459,572) | (655,000) | 0 | 0 | |
| Change in Liabilities | | 0 | | | |
| ADJUSTMENTS | (65,274) | (200,000) | 37,082 | 0 | |
| Base for reserve calculation | 6,251,860 | 7,129,835 | 3,872,849 | 4,091,602 | |
| 20% cash reserve amount | 1,250,372 | 1,425,967 | 774,570 | 818,320 | |
| Amount over 20% Cash Reserv | 715,258 | (1,168,363) | 2,250,094 | 376,487 | |
| Percentage | 31.44% | 3.61% | 78.10% | 29.20% | |

CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of July 31, 2026
EXPENSES FOR GENERAL FUND DEPARTMENTS

| | 2026 AMENDED BUDGET | 2026 W ENCUMBRANCES | DIFFERENCE B/W ACTUAL & BUDGET | PERCENTAGE RECEIVED/ USED | General Fund Shared Revenue | Shared Budget | Actual Shared Budget | Department Net |
|---|---|---|---|---|---|---|---|---|
| | | | | | | 16,122,972 | 16,352,406 | |
| GENERAL FUND ADMINISTRATION | 1,976,518.00 | 143,026.25 | 1,833,492 | 7% | 6.92% | 1,115,535 | 1,131,409 | 988,383 |
| COMMISSION/MANAGER/CLERK | 1,085,861.28 | 661,159.87 | 424,701 | 61% | 3.80% | 612,853 | 621,575 | (39,585) |
| FINANCE/HUMAN RESOURCES | 658,240.76 | 365,942.55 | 292,298 | 56% | 2.30% | 371,507 | 376,794 | 10,851 |
| INFORMATION SYSTEMS | 685,438.84 | 354,964.67 | 330,474 | 52% | 2.40% | 386,858 | 392,363 | 37,398 |
| COMMUNICATION | 203,350.04 | 85,801.70 | 117,548 | 42% | 0.71% | 114,770 | 116,403 | 30,601 |
| POLICE PROTECTION | 6,233,795.20 | 4,014,486.88 | 2,219,308 | 64% | 21.82% | 3,518,316 | 3,568,383 | (446,104) |
| ANIMAL CONTROL | 268,107.00 | 185,881.91 | 82,225 | 69% | 0.94% | 151,318 | 153,471 | (32,411) |
| FIRE PROTECTION | 3,778,576.08 | 2,225,932.57 | 1,552,644 | 59% | 13.23% | 2,132,605 | 2,162,953 | (62,980) |
| AMBULANCE SERVICE | 4,493,323.58 | 2,153,200.41 | 2,340,123 | 48% | 15.73% | 2,536,004 | 2,572,092 | 418,892 |
| COURT SERVICES | 666,974.60 | 350,762.52 | 316,212 | 53% | 2.33% | 376,436 | 381,793 | 31,031 |
| ENGINEERING | 822,355.72 | 523,505.86 | 298,850 | 64% | 2.88% | 464,133 | 470,737 | (52,769) |
| STREET | 0.00 | 0.00 | 0 | 0% | 0.00% | 0 | 0 | 0 |
| SNOW REMOVAL | 163,000.00 | 28,017.31 | 134,983 | 17% | 0.57% | 91,996 | 93,305 | 93,305 |
| GOLF COURSE MAINTENANCE | 612,419.04 | 375,901.96 | 236,517 | 61% | 2.14% | 345,646 | 350,564 | 322,547 |
| GOLF SHOP | 544,628.02 | 350,355.65 | 194,272 | 64% | 1.91% | 307,385 | 311,759 | (64,143) |
| PARK | 1,399,623.72 | 811,401.66 | 588,222 | 58% | 4.90% | 789,939 | 801,180 | 450,824 |
| DISC GOLF | 95,623.02 | 654.25 | 94,969 | 1% | 0.33% | 53,969 | 54,737 | (756,665) |
| AQUATIC CENTER | 265,000.00 | 62,100.20 | 202,900 | 23% | 0.93% | 149,564 | 151,693 | (659,709) |
| ZOO | 987,419.34 | 508,725.54 | 478,694 | 52% | 3.46% | 557,293 | 565,224 | 564,570 |
| CIVIC BUILDING OPERATIONS | 915,202.80 | 488,809.27 | 426,394 | 53% | 3.20% | 516,535 | 523,885 | 461,785 |
| LIBRARY MAINTENANCE | 93,587.42 | 56,939.59 | 36,648 | 61% | 0.33% | 52,820 | 53,572 | (455,154) |
| GROUNDS MAINTENANCE | 148,330.56 | 63,449.56 | 84,881 | 43% | 0.52% | 0 | 84,908 | (403,901) |
| CONCESSION STAND | 96,854.08 | 68,665.06 | 28,189 | 71% | 0.34% | 54,664 | 55,442 | (1,498) |
| CODE SERVICES | 1,042,179.22 | 580,713.30 | 461,466 | 56% | 3.65% | 588,200 | 596,570 | 15,857 |
| SHOP MAINTENANCE | 97,843.80 | 84,389.16 | 13,455 | 86% | 0.34% | 55,222 | 56,008 | (7,441) |
| STREET LIGHTING | 322,176.00 | 159,937.02 | 162,239 | 50% | 1.13% | 181,834 | 184,422 | 115,757 |
| MISC APPROPRATIONS | 88,000.00 | 97,559.58 | (9,560) | 111% | 0.31% | 49,667 | 50,373 | (34,016) |
| AIRPORT | 992,688.56 | 478,800.23 | 513,888 | 48% | 3.47% | 560,267 | 568,240 | 470,681 |
| PARKING FACILITY | 15,605.00 | 5,440.60 | 10,164 | 35% | 0.05% | 8,807 | 8,933 | (469,868) |
| TRANSERS | 4,851,389.00 | 2,587,726.50 | 2,263,663 | 53% | 16.98% | 2,738,094 | 2,777,058 | 2,771,618 |
| CONTINGENCY | 0.00 | 0 | 0 | #DIV/0! | 0.00% | 0 | 0 | (2,587,727) |
| EXCESS CARRYOVER | 0 | | 0 | 0% | | | | |
| GENERAL FUND | 33,604,111 | 17,874,252 | 15,729,859 | #DIV/0! | 1 | 18,882,238 | 19,235,846 | |
| | 28,566,878 | | | | | | | |

CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of July 31, 2026
EXPENSES FOR WATER FUND DEPARTMENTS

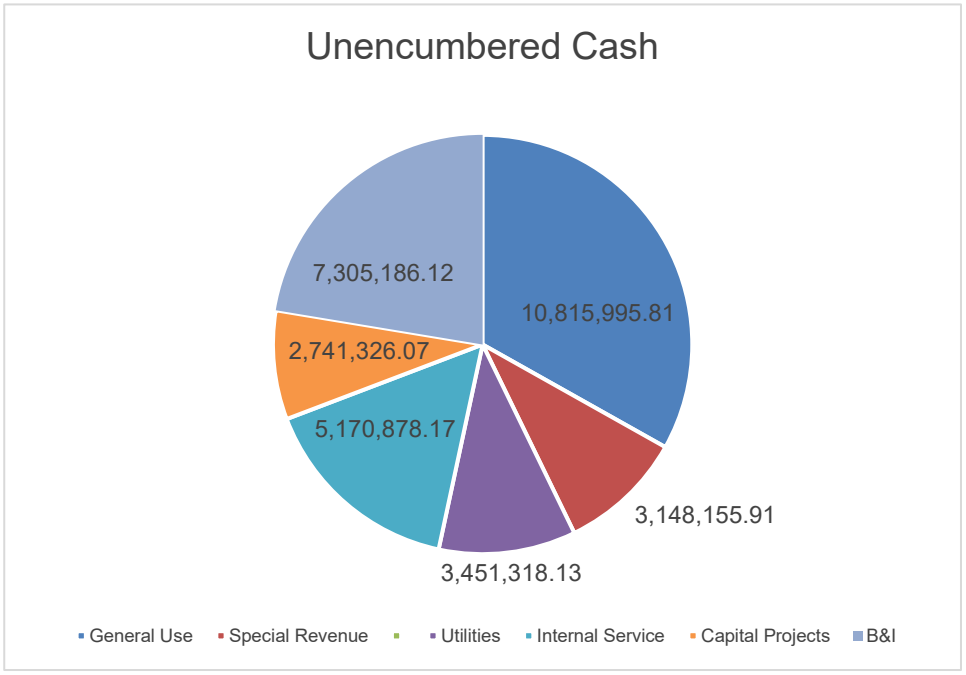
| | 2026 AMENDED BUDGET | 2026 ACTUAL WITH ENCUMBRANCES | DIFFERENCE B/W ACTUAL & BUDGET | PERCENTAGE RECEIVED/ USED |
|---|---|---|---|---|
| DEBT | 4,567,156 | 788,821 | 3,778,335 | 17% |
| ADMINISTRATION | 287,082 | 539,237.75 | (252,156) | 188% |
| WATER SERVICE | 673,650 | 168,596.03 | 505,054 | 25% |
| WATER MAINTENANCE | 1,602,929 | 11,825,161.95 | (10,222,233) | 738% |
| WATER PLANT | 5,389,598 | 3,041,676.85 | 2,347,921 | 56% |
| WATER STOCK | 5,000 | 1.00 | 4,999 | 0% |
| | 12,525,414 | 16,363,494 | (3,838,080) | 10 |

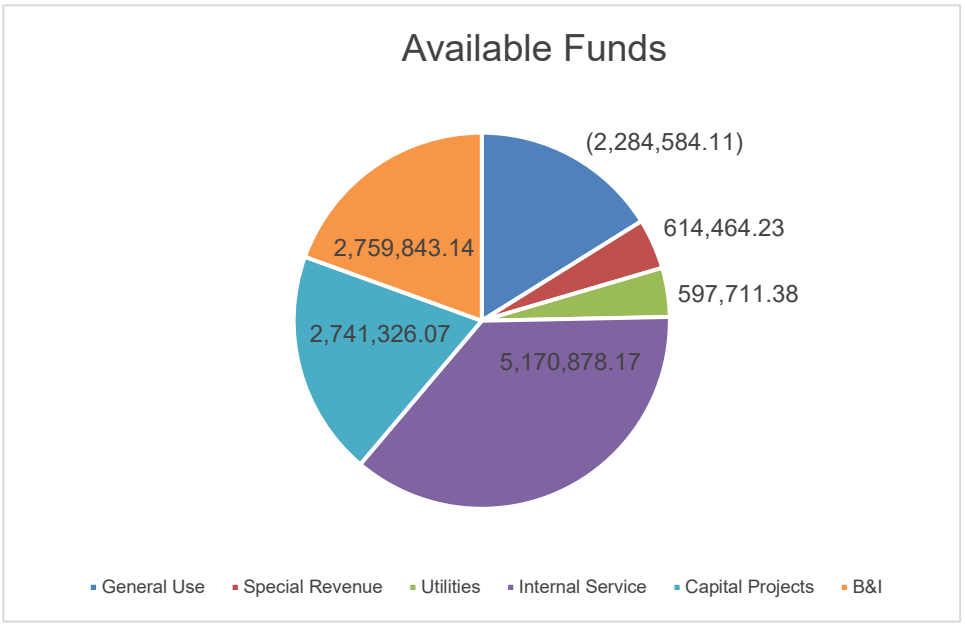
CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of July 31, 2026
EXPENSES FOR WASTEWATER FUND DEPARTMENTS

| | 2026 AMENDED BUDGET | 2026 W ENCUMBRANCES | DIFFERENCE B/W ACTUAL & BUDGET | PERCENTAGE RECEIVED/ USED |
|---|---|---|---|---|
| DEBT | 4,536,914 | 531,058 | 4,005,856 | 12% |
| ADMINISTRATION | 774,348 | 392,000 | 382,348 | 51% |
| WASTEWATER SERVICE | 230,840 | 92,717 | 138,122 | 40% |
| SEWER MAINTENANCE | 1,595,092 | 1,026,916 | 568,176 | 64% |
| SEWER PLANT | 2,509,041 | 1,595,283 | 913,759 | 64% |
| | 9,646,234 | 3,637,973 | 6,008,261 | 38% |

CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of July 31, 2026
EXPENSES FOR SOLID WASTE FUND DEPARTMENTS

| | 2026 AMENDED BUDGET | 2026 W ENCUMBRANCES | DIFFERENCE B/W ACTUAL & BUDGET | PERCENTAGE RECEIVED/ USED |
|---|---|---|---|---|
| ADMINISTRATION | 1,590,904 | 765,780 | 399,598 | 48% |
| COLLECTIONS | 3,078,559 | 1,680,054 | 797,978 | 55% |
| TRANSFER STATION | 2,062,323 | 1,194,584 | 535,461 | 58% |
| RECYCLING CENTER | 755,653 | 463,650 | 221,275 | 61% |
| | 7,487,439 | 4,104,069 | 1,954,312 | 2 |


Unencumbered Cash
7,305,186.12
10,815,995.81
2,741,326.07
5,170,878.17
3,148,155.91
3,451,318.13
General Use
Special Revenue
Utilities
Internal Service
Capital Projects
B&I


Available Funds
(2,284,584.11)
614,464.23
597,711.38
2,759,843.14
2,741,326.07
5,170,878.17
General Use
Special Revenue
Utilities
Internal Service
Capital Projects
B&I

## City of Emporia

### Unencumbered Cash Report

**as of July 31, 2026**

| | Amount | YTD Budget | Difference |
|---|---|---|---|
| 101 General Fund | 7,990,441.00 | 8,754,556.92 | (764,115.92) |
| 102 Multi Year Fund | 2,825,554.81 | 4,346,023.00 | (1,520,468.19) |
| 103 Insurance Reserve | 734,206.71 | 711,618.22 | 22,588.49 |
| 104 Vacant Property Program | - | - | - |
| 201 Library Fund | (1.00) | - | (1.00) |
| 203 Transient Guest Tax Fund | 812,992.38 | 996,716.64 | (183,724.26) |
| 204 Industrial Fund | 0.46 | 27,551.74 | (27,551.28) |
| 205 Economic Sales Tax Fund | 864,460.58 | 1,005,180.47 | (140,719.89) |
| 206 Special Alcohol Fund | 96,710.92 | 108,540.58 | (11,829.66) |
| 207 Special Park & Recreation Fund | 37,863.37 | 58,752.44 | (20,889.07) |
| 208 Special Street Fund | 202,875.20 | 70,521.05 | 132,354.15 |
| 209 Drug Money Forfeitures Fund | 98,062.53 | 37,709.58 | 60,352.95 |
| 210 Storm Water Fund | 958,275.71 | 228,719.18 | 729,556.53 |
| 218 Emergency Shelter Grant Fund | - | | - |
| 224 Fire Public Education | 7,955.29 | | 7,955.29 |
| 225 Police Grants Fund | (7,684.58) | | (7,684.58) |
| 251 Emporia Homeowner Repair | (68,826.47) | | (68,826.47) |
| 252 2014 Housing Rehab | 1,543.08 | | 1,543.08 |
| 254 2020 CDBG Rehab Grant | 1,173.19 | | 1,173.19 |
| 260 Land Bank | 115,727.76 | | 115,727.76 |
| 301 Bond and Interest Fund | 7,305,186.12 | 4,545,342.98 | 2,759,843.14 |
| 305 Equipment Reserve Fund | 590,626.91 | 548,330.86 | 42,296.05 |
| 406 Internal Improvement Fund | 5,489,503.04 | | 5,489,503.04 |
| 407 Rec Center Projects | - | | - |
| 409 Water Treatment Plant Improvement | 56,466.41 | | 56,466.41 |
| 413 Water Main Improvements | (1,760,380.73) | | (1,760,380.73) |
| 415 Civic Auditorium Project Fund | 269,592.40 | | 269,592.40 |
| 423 Airport Improvements Fund | 82,979.66 | | 82,979.66 |
| 428 Park Improvements Fund | (551,078.53) | | (551,078.53) |
| 441 Paving Projects Fund | (2,503,795.99) | | (2,503,795.99) |
| 442 Construction Projects Fund | 681,398.51 | | 681,398.51 |
| 444 Waste water Improvement | 976,641.30 | | 976,641.30 |
| 501 Water Utility Fund | 438,722.09 | 1,024,066.78 | (793,399.83) |
| 502 Sewer Fund | 1,817,788.29 | 2,448,766.99 | 1,014,623.95 |
| 503 Solid Waste Fund | 1,194,807.75 | 3,024,663.72 | 376,487.25 |
| 601 Worker's Comp Fund | 2,391,917.01 | | 2,391,917.01 |
| 602 Health Care Fund | 2,778,961.16 | | 2,778,961.16 |
| 708 Fire Insurance Proceeds | 27,027.49 | | 27,027.49 |
| | 33,957,693.83 | | |

| Unencumbered Cash | | |
|---|---|---|
| General Use | 10,815,995.81 | 33.14% |
| Special Revenue | 3,148,155.91 | 9.65% |
| | | |
| Utilities | 3,451,318.13 | 10.58% |
| Internal Service | 5,170,878.17 | 15.85% |
| Capital Projects | 2,741,326.07 | 8.40% |
| B&I | 7,305,186.12 | 22.39% |
| | 32,632,860.21 | |
| | | |
| **Budget** | | |
| General Use | (2,284,584.11) | |
| Special Revenue | 614,464.23 | |
| Utilities | 597,711.38 | |
| Internal Service | 5,170,878.17 | |
| Capital Projects | 2,741,326.07 | |
| B&I | 2,759,843.14 | |

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Wednesday, August 5, 2026, with Mayor Smith presiding and Commissioners Duncan, Harter, Ogle and Steinkuhler present. Also present were City Manager Cocking, Deputy City Manager Wash, City Clerk Sull and City Attorney Montgomery.

## CITY COMMISSION
## (Board Appointments)

**Emporia Building Trades Board:**

It was moved by Commissioner Harter seconded by Commissioner Ogle that Wesley Wells – Lay Person; Dustin Arndt – Electrician; and Blake Mitchell – General Contractor; be appointed to Emporia Building Trades Board to fill terms ending on December 31, 2029. Ron Ewing – General Contractor; Peter Hauff – Architect; Jesse Liggett – Electrician; and Lenny Spellman – Plumber; be reappointed to Emporia Building Trades Board for terms ending December 31, 2028. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; and Mayor Smith, aye. Commissioner Steinkuhler was not present for the vote. Commissioner Duncan abstained from the vote.

## CITY COMMISSION
## (Initiative Petition)
## (Proposed Ordinance Prohibiting High-Impact Data Centers)

City Attorney Montgomery was recognized and addressed the Governing Body. She stated on July 14, 2026, a citizen initiative petition was submitted to the City seeking to prohibit the installation and operation of high-impact data centers within city limits. The petition signatures were certified by the Election Office on July 21, 2026. Under K.S.A. 12-3013, the City Commission must determine the appropriate actions within 20 days of certification. She presented legal analysis addressed issues presented by the proposed ordinance and the initiative petition process, clarifying that the analysis does not express an opinion regarding the policy question of whether high-impact data centers should or should not be permitted within the City of Emporia. Under Kansas law, the distinction between legislative and administrative ordinances is critical in determining whether a

proposed ordinance qualifies for the initiative process under K.S.A. 12-3013 as administrative ordinances are excluded from this process. She then reviewed the distinction which is governed by a four-factor test established by the Kansas Supreme Court and identified legal concerns about the administrative characteristics of the proposed ordinance. She stated the proposed ordinance also raises several legal issues under the Kansas Planning and Zoning Act.

Statutory Zoning Procedures: The proposed ordinance would override existing zoning regulations without following the procedures required by K.S.A. 12-757, including notice, Planning Commission review, public hearing and governing body action.

Due Process: Bypassing the statutory procedures for zoning amendments, the proposed ordinance may affect the procedural rights of affected property owners.

Legislative Authority: The proposed ordinance raises a legal question regarding whether land use regulations of this nature may be adopted through the initiative process rather than through the zoning authority delegated to the Kansas Legislature to local governments. In addition, an ordinance adopted through the initiative process generally may not be amended or repealed for ten years without voter approval, potentially limiting the City's ability to modify its zoning regulations in the future.

She stated there are three potential courses of action, and the Commission must determine whether to proceed with the initiative petition or whether the petition presents legal issues that warrant a different course of action.

**Option 1 – Proceed with the Initiative Petition Process**
If the Commission determines that the proposed ordinance qualifies for the initiative process under K.S.A. 12-3013 it may:

Adopt the proposed ordinance without alteration by August 10, 2026, or
Submit the proposed ordinance to the voters at a regular or special election as provided by law.

**Option 2 – Decline to Proceed with the Initiative Petition Process**
If the Commission determines that the proposed ordinance is not a proper subject for the initiative process, it may decline to proceed under K.S.A. 12-3013.

The Commission may then, if it chooses to, consider other lawful methods of addressing the subject matter of the petition, including initiating amendments to the City's zoning regulations through the Kansas Planning and Zoning Act or conducting a nonbinding advisory election.

**Option 3 -Seek a Judicial Determination**
The Commission may authorize the filing of a declaratory judgement action requesting that the District Court determine whether the proposed ordinance is a proper subject for the initiative process under K.S.A. 12-3013 before the Commissioner takes any further action.

Following further discussion, Commissioner Harter made a motion to authorize the filing of a declaratory judgement action requesting that the District Court determine whether the proposed ordinance is a proper subject for the initiative process under K.S.A. 12-3013. 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**
**(DeBauge Family Sports Complex Improvements – Project No. PK2502)**
**(Bid)**

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated invitations to bid through BG Consultants were sent out for DeBauge Family Sports Complex Improvements on June 2, 2026. A total of twenty-three (23) contractors pulled plans. One (1) bid was received for this project. Recommendations were made for the Base Bid and Add Alternates that were desired and fit within the project budget. The bid is as follows:

**BID TABULATION FOR DEBAUGE FAMILY SPORTS COMPLEX**

| Item | Icon Structures | Architect's Est. |
|---|---|---|
| Icon Structures, Inc. – Base Bid | $ 2,789,000.00 | $ 3,138,292.00 |
| Add Alt. 1 Plumbing Equipment | $ 19,000.00 | $ 16,402.00 |
| Add Alt. 2 Provide Air Conditioning | $ 12,500.00 | $ 11,800.00 |
| Add Alt 3A Install North Field Netting | $ 55,000.00 | $ 139,653.00 |
| Add Alt 4A Install North Field Scoreboard | $ 19,000.00 | $ 36,875.00 |
| Add Alt 6 Install Spectator Shade Canopy | $ 69,000.00 | $ 12,507.00 |
| Add Alt 13 Raze Existing Bldgs. | $ 24,000.00 | $ 29,500.00 |
| Add Alt 17 New Siding, Roofs, Doors @ Exist | $ 39,000.00 | $ 30,200.00 |
| **TOTAL AMOUNT TO AWARD** | **$ 3,026,500.00** | **$ 3,415,229.00** |

He stated no city funds will be used for this project. The City received financial commitments of $1,500,000 from Stormont Vail Health, $1,500,000 from Emporia Recreation Center and $750,000 from Kansas Department of Commerce Community Development Block Grant program for improvements. Staff recommend approval of

award to Icon Structures, Inc. in the amount of $3,026,500.00 for the Base Bid + Add Alternates 1, 2, 3A, 4A, 6, 13 and 17 and authorize the Mayor to sign the agreement.

Commissioner Ogle made a motion recommending approval of an award to Icon Structures, Inc. in the amount of $3,026,500.00 for the Base Bid and Add Alternates 1, 2, 3A, 4A, 6, 13, and 17 and authorize the Mayor to sign the agreement for the DeBauge Soccer Complex. Commissioner Harter seconded the motion. The vote follows: Commissioner Ogle, aye; Commissioner Harter, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

**CITY COMMISSION**
**(Managed Multi-Function Copier)**
**(Print Services Contract Award)**
**(Bids)**

Aric Kenyon, IT Director, was recognized and addressed the Governing Body. He stated the City's existing fleet of copiers is approaching the end of its lease term. The City issued a Request for Proposal (RFP) to replace its managed fleet of multi-function copies/printers and obtain a comprehensive print services solution. The RFP sought new equipment, comprehensive maintenance, supplies, training, Microsoft 365 integration, OCR capability, integrated fax functionality, security features, and responsive local service. Five (5) responsive proposals were evaluated using the criteria published in the RFP. Total Cost of Ownership (35%); Service and Support (25%); Equipment Quality and Functionality (20%); Security and Integration (10%); and Municipal Experience and References (10%). The bids follow:

**BID TABULATION FOR MULTI-FUNCTION COPIER**

| Vendor | Evaluated Monthly | 60 – Month Lease | B&W CPC | Color CPC | Overall |
|---|---|---|---|---|---|
| **Century Business Technologies** | **$ 995.03** | **$ 59,701.80** | **$0.0038** | **$0.0340** | **Recommended** |
| CPI Technologies | $ 1,027.98 | $ 61,678.80 | $0.0034 | $0.0340 | Competitive |
| Xerox Business Solutions | $ 1,101.25 | $ 66,075.00 | $0.0035 | $0.0350 | Competitive |
| SumnerOne | $ 1,499.00 | $ 89,940.00 | $0.0039 | $0.0300 | Higher Cost |

| | | | | | |
|---|---|---|---|---|---|
| Konica Minolta | $ 1,562.00 | $ 93,720.00 | $0.0038 | $0.0350 | Higher Cost |

Century Business Technologies has the best overall value to the City by combining the lowest evaluated lease cost with a complete, responsive solution, strong implementation approach, local support resources, and compliance with the City's operational and technical requirements. The evaluated monthly lease cost of $995.03 and estimated 60-month lease cost of $59,701.80. Existing departmental copier/printing budgets is the funding source and with cost-per-copy charges billed in accordance with the executed agreement. Staff recommend awarding the Managed Multi-Function Copies/Print Services contract to Century Business Technologies.

Commissioner Harter made a motion to award the Managed Multi-Function Copier/Print Services contract to Century Business Technologies for the monthly lease cost of $995.03, 60-month lease cost of $59,701.80, and cost-per-copy charges per agreement. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, aye; and Mayor Smith, aye.

**PLANNING AND DEVELOPMENT**
**(Application No. 2026-10 – Request of Sunnyvale Properties)**
**(Conditional Use Permit for Property at 1228 W. 5th Avenue)**
**(Ordinance Number 26-26)**

AN ORDINANCE ISSUING A CONDITIONAL USE PERMIT FOR A CERTAIN DESCRIBED PROPERTY IN THE CITY OF EMPORIA, KANSAS, to which the City Clerk assigned Ordinance Number 26-26, was presented to the Governing Body for their consideration.

Justin Givens, Director of Building and Neighborhood Development, was recognized and addressed the Governing Body. He stated the owner of the property at 1228 W. 5th Avenue has requested a Conditional Use Permit (CUP) for the purpose of building a Single-Family Attached Dwelling Unit – duplex – on a Single-Family Detached Parcel Type. Single-Family Attached Dwelling Units are allowed on Single-Family Detached Parcel type properties via the Conditional Use Permit process. This would allow the owner to build a duplex on an existing infill lot. Plan ELC encourages infill development and adaptive reuses of properties, and adaptive reuse of the lot, by removing an aging structure and building new where all infrastructure exists. The CUP

would allow the applicant to build a single-family attached dwelling unit on the property. The current single-family detached dwelling faces to the south, that structure would be removed. To accommodate the new single-family attached unit, it would be built facing west and moved to the center of the lot. At their July 14, 2026, regular meeting the Planning Commission voted unanimously to recommend approval.

Commissioner Ogle made a motion to approve Ordinance Number 26-26 for a Conditional Use Permit for a Single-Family Attached Dwelling Unit located at 1228 W. 5th Avenue. Commissioner Steinkuhler seconded the motion. The vote follows: Commissioner Ogle, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Harter, aye; and Mayor Smith, aye.

## Consent Agenda

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

a. Minutes of Regular Commission Meeting Held on July 22, 2026.

The vote follows: Commissioner Harter, aye; Commissioner Steinkuhler, aye; Commissioner Duncan, aye; Commissioner Ogle, 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 AUGUST 19, 2026, MEETING.

- Approve 2025 Audit Report.
- Auditing Service Contract.
- Ordinance Adopting Standard Traffic Ordinance.
- Ordinance Adopting Uniform Public Offense Code.

### STUDY SESSION

- Discuss Budget.

## 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 .

**The following items were discussed at the Study Session:**

1. Economic Development Service Agreements.
2. Budget Discussion.

## EXECUTIVE SESSION

Commissioner Harter made a motion to 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 the executive session is provided by K.S.A. 75-4319(b)(2) to protect privileged communication in the attorney-client relationship. The open meeting will resume at approximately 12:57 p.m. Commissioner Ogle seconded the motion. The vote follows: Commissioner Harter, aye; Commissioner Ogle, aye; Commissioner Duncan, aye; Commissioner Steinkuhler, aye; and Mayor Smith, aye.

Upon reconvening the meeting in Regular Session at 12:57 p.m., this same date, Mayor Smith stated they had consultation with the City Attorney regarding a legal matter and no action was taken.

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

_____
Becky Smith, Mayor

ATTEST:

_____
Kerry Sull, City Clerk

**Title:** Informational Items

**Agenda Date:** August 19, 2026

**Presented By:** Trey Cocking, City Manager

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**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, September 2, 2026.

**Commission Meeting:**

- Proclamation Recognizing September as Library Card Sign-Up Month
- Proclamation Recognizing National Adult Education Week as September 13th-19th
- Overlander Road Change Order
- Grant for Peter Pan Park Pond
- Underground Utilities Dump Truck Options

**Study Session:**

- Final Discussion of 2027 Budget
- Discuss Renewal of Prairie Paws Contract

| | |
|---|---|
| **Title:** | City Commission Meeting Procedures and Decorum |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | Christina Montgomery, City Attorney |

**Background:**
The City Commission's current Code of Procedure, adopted in 2025, establishes the basic framework for conducting Commission meetings and providing opportunities for public comment.

**Discussion:**
Staff recommends a review of existing procedures to ensure an appropriate framework is in place to support efficient and orderly meetings, community access, and opportunities for public input.

The City Attorney will provide an overview of the applicable legal framework and identify procedural options for Commission consideration.

**Attachments:**
2025 Code of Procedure

# CODE OF PROCEDURE
# FOR THE CITY OF EMPORIA, KANSAS

**1 Definitions.**

**1.1 Governing Body.** The term governing body shall mean all city commissioners, including the mayor.

**1.2 Quorum.** A quorum shall consist of a majority of the members-elect of the city commission.

**1.3 Mayor and Vice-Mayor.** The city commission annually selects a mayor and vice-mayor from its membership. The mayor and vice-mayor retain all rights and responsibilities of a city commissioner.

**2 Meetings**

**2.1 Regular Meetings.** Regular meetings of the city will be held on the first (1st) and third (3rd) Wednesdays of each month commencing at the hour of 11:00 o'clock a.m. pursuant to Ordinance No. 22-35 and in accordance with applicable state law.

**2.2 Special Meetings.** A call by the mayor, two (2) members of the governing body, or the city manager shall be sufficient warrant for a special meeting pursuant to Ordinance No. 22-35 and in accordance with applicable state law.

**2.3 Annual Business Meeting.** The annual business meeting shall be conducted at the first regular meeting in January of each year.

**2.4 Quorum Required.** A quorum is required at all meetings during which binding action will be taken by the city.

**3 Agenda**

**3.1 Agenda.** Prior to each regular and special meeting, the city will distribute an agenda to each governing body member. The agenda will be made available to the public prior to the meeting.

**3.2 Setting Agenda.** The city manager shall be responsible for setting the agenda.

**3.3 Agenda Items.** Any governing body member or staff member of the city may request to have an item placed on the agenda. Members of the public may not place an item on the agenda but may request that a governing body or staff member sponsor such an item.

**3.4 Additions to Agenda.** Items may be added to or removed from the agenda at a regular meeting prior to the beginning of the meeting by city staff, or by motion approved by a majority of those governing body members present and voting. No items may be added to the agenda of a special meeting.

**3.5 Order of Business.** At the hour appointed for the meeting, the mayor shall call the meeting to order. Upon having a quorum present, the governing body shall proceed to business, which shall be conducted in the order set by the governing body. The mayor shall preside over the meeting. The vice-mayor shall preside over the meeting in the absence of the mayor.

**3.6 Consent Agenda.** By majority vote of the governing body, any item may be removed from the consent agenda and considered separately.

**3.7 Order of Business, Suspended or Amended.** By a majority vote of the governing body, the order of business may be amended to add or delete sections as appropriate or may be suspended in its entirety to consider other matters.

**3.8 Executive Sessions.** Executive sessions may be held at any time in the order of business upon motion.

**4 Public Comment**

**4.1 Public Comment.** The governing body may dedicate a portion of any regular or special meeting to public comment.

4.2 **Purpose.** A public comment portion of a meeting is intended to provide citizens with an opportunity to provide input to the governing body on matters of city business. Public comment shall not be used for interactive dialogue or debate.

4.3 **Invitation.** The mayor shall invite individuals wishing to address the governing body to speak one at a time.

4.4 **Identification.** Speakers shall state their name, city of residence and, if applicable, the organization they represent. Any speaker who does not reside in the City of Emporia shall state their county of residence.

4.5 **Time.** Each person shall be given two minutes to speak and shall be permitted to speak once per meeting.

4.6 **Relevance.** Public comments must relate to City business. No obscene, slanderous or threatening remarks are permitted.

4.7 **Noncompliance.** The mayor shall warn any member of the public who fails to comply with public comment procedure, speaks out of turn, or is otherwise disruptive that continued noncompliance may result in revocation of speaking privileges and removal from the premises. If such noncompliance continues, the mayor may ask the individual to leave the meeting or request law enforcement to escort the individual from the premises.

5 **Motions**

5.1 **Motions; Second.** All motions require a second before such motion may be considered.

5.2 **Withdrawal.** Any governing body member may withdraw their motion or their second to a motion at any time prior to voting. If the original movant withdraws their motion, the entire motion dies. If the seconder withdraws, the motion may be seconded by another governing body member and continued.

5.3 **Debate.** All motions are debatable unless otherwise noted in the section governing that motion.

5.4 **Substantive Motion.** Only one main substantive motion may be pending on the floor at any one time. It must be withdrawn or advanced to a vote before another substantive motion is introduced.

5.5 **Substitute Motion.** Substitute motions are prohibited. Substantive motions must be withdrawn or advanced before another substantive motion is introduced.

5.6 **Motion to Amend.** A motion to amend is in order when the proposal is to change, add, or delete words from the main substantive motion. If the motion is to amend a document before voting on its adoption, it is advisable to reduce the change to writing, but it is not required if all members of the governing body understand the amendment. A vote on an amendment is not a final vote on the underlying substantive motion. To pass the underlying substantive motion requires a vote.

5.7 **Motion to Pass an Ordinance.** All ordinances of the city shall be considered at a public meeting of the governing body. No ordinance shall contain more than one subject, which shall be clearly expressed in its title.

5.8 **Motion to Refer.** If the governing body deems it appropriate, it may refer an ordinance, resolution, contract, or other matter back to staff, committee, board, or other appropriate location for further review and consideration. Such motion may or may not contain a time certain for the item to be returned to the governing body.

5.9 **Motion to Reconsider; Prohibited.** Motions to reconsider are prohibited. Any governing body member may make a new substantive motion on a matter previously considered by the city.

5.10 **Motion to Call the Question.** A motion to call the question is a subsidiary motion to end discussion and bring a pending substantive motion to a vote. The motion must be seconded and carried by majority

vote with no discussion permitted. Upon successful passage, a vote on the pending substantive motion shall be conducted with no further discussion.

**5.11 Motion to go into Executive Session.** A motion to recess into executive session shall include 1) a statement describing the subjects to be discussed, 2) the statutory justification, and 3) the time and place at which the meeting shall resume. While not required, the motion may also state who is to be present in the executive session. This motion must be made, seconded, and carried. The complete motion must be recorded in the minutes of the meeting. The open meeting may not reconvene until the time stated in the motion.

**5.12 Motion to Adjourn to a Later Date and Time.** If the governing body is unable to complete its agenda during the time allotted for the meeting, the meeting may be adjourned to a time and date certain to continue the regular or special meeting. The motion shall state the time, place, and date for the meeting to reconvene. If the motion is adopted, the meeting is adjourned to the specified time, place, and date.

**5.13 Motion to Adjourn.** At the conclusion of the agenda, a motion to adjourn is in order and requires a majority vote.

## 6 Voting

**6.1 Form of Vote.** Votes shall be by voice vote or, in the alternative; the mayor may request that a vote be by "show of hands."

**6.2 Election.** Election may be by written ballot. All written ballots shall be considered open public records. No vote shall be by secret ballot.

**6.3 Duty to Vote.** Members of the governing body have a duty to vote unless such member has a conflict of interest or other conflict that appears to make voting on an issue improper. Any member who chooses to abstain must state, for the purpose of its inclusion in the minutes, the reason for the abstention.

**6.4 Vote by Mayor.** The mayor has a vote on all matters. The mayor does not have a "second vote" to break a tie.

**6.5 Recording.** Upon final passage of a matter, the vote shall be recorded in the minutes.

**6.6 Votes; Non-Ordinance Matters.** Unless otherwise specifically required by law, the adoption or rejection of resolutions and other motions shall be by a majority of those present. An abstention shall be counted with the prevailing side.

**6.7 Votes; Ordinary Ordinance.** The adoption of an ordinary ordinance requires an affirmative vote by a majority of the members-elect of the governing body.

**6.8 Votes; Charter Ordinance.** The adoption of a charter ordinance requires a two-thirds vote of the members-elect of the governing body.

**6.9 Appointments to Non-Elected Positions.** Appointments to boards and other non-elected positions are by motion, second, and a vote.

## 7 Application & Amendment

**7.1 Rules.** The mayor shall rule on procedural matters during meetings. For those matters not covered by these rules, the procedure shall be as decided by a majority vote of the governing body.

**7.2 Amendment.** These rules may be amended after adoption by a subsequent ordinance amending specific rules as identified in the ordinance. Such ordinance amends the adopting ordinance.

**7.3 Suspension of Rules; Prohibited.** The rules may not be suspended by the governing body during any meeting.

Emporia
Kansas
1857

# Meeting Procedures

August 2026

# Parts of a Meeting

## Business Meeting

**Primary Purpose**:
Conducting City business

**Operates As:**
Kansas Open Meeting

## Public Hearing

**Primary Purpose**:
Formal proceeding on a specific matter

**Operates As:**
Specialized Legal Hearing

## Public Comment

**Primary Purpose**:
General public Input

**Operates As:**
Limited Public Forum

# Business Portion Of a Meeting

## Conducting City Business

- Fundamental meeting purpose
- Receive information, deliberate, and make decisions
- Subject to Kansas Open Meetings Act

# Kansas Open Meetings Act

## What does “Open” mean under KOMA?

Members of the public must have an opportunity to **observe** public meetings.

## Does KOMA give the public the right to speak?

**No.** KOMA does not require that the public be allowed to speak at public meetings

## Open Meeting ≠ Public Forum

# Public Hearing

## What is a Public Hearing?

- Formal proceeding with specialized rules
- Members of the public may speak about the **specific subject** of hearing
- May involve due process rights and quasi-judicial review

## Public Hearing ≠ General Public Comment

# Public Comment

Opportunity for public input on matters of City business

> “KOMA does not require that the public be allowed to talk at public meetings; unless some other law requires it, whether to allow the public a chance to speak at public meetings is a policy decision.”
> -Kansas Attorney General website

## May operate as a Limited Public Forum

# PUBLIC FORUMS UNDER THE FIRST AMENDMENT

Government-controlled space available for expressive activity

## Traditional Public Forum

Places historically open for expression

Example:
public sidewalks, streets, parks

## Designated Public Forum

Intentionally opened for general expression

Example:
space made available for public use

## Limited Public Forum

Opened for a specific, defined purpose

Example:
government meeting with public comment

## Non-Public Forum

Not open for general expression

Example:
government offices

# Limited Public Forum

Created when a governmental body opens a forum for public expression for a defined purpose

**Governing body retains the authority to:**

- Define purpose and scope
- Establish reasonable rules regarding conduct and procedure

**Members of the public may:**

- Exercise free speech right
- Subject to reasonable rules

**Opening a limited public forum during one portion of the meeting does not convert the entire meeting into a public forum**

Orderly Meetings
Efficiency
Public Access
Opportunities for Input
Meeting Procedure Objectives
Fairness
Safety
Clear Rules & Expectations
Flexibility

# Current Code of Procedure

## Existing Framework:

- Defines roles
- Establishes general procedures
- Maintains flexibility

### Meeting Procedures

- Agenda Process
- Presiding Officer
- Motion Procedures
- Voting Requirements

### Public Comment

- Matters of city business
- Two minutes per speaker
- Recognition by Mayor
- State name & city or county of residence
- No interactive dialogue or debate
- Enforcement procedures

# Discussion Questions

## Overall Meeting Procedures

- Does the current framework provide appropriate support?
- Would additional general decorum expectations be helpful?
- Are the roles and responsibilities clear?
- Would additional safety, security, or accessibility provisions be beneficial?

## Public Comment

- Does the Commission want to continue providing general public comment?
- Does the current framework operate well?
- Are there procedures or expectations you would like to clarify?
- Are additional rules necessary?

# Moving Forward

## Next Meeting

What would the Commission like to see happen at the next meeting?

## Future Code Revisions

Would the Commission like staff to bring back potential Code of Conduct updates for consideration?

| | |
|---|---|
| **Title:** | Budget Discussion |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | Janet Harrouff, Director of Finance |

**Background**
The commission has asked for additional information on several appropriation requests from the Special Alcohol, Economic Development and Transient Guest Tax funds.

**Discussion**
Special Alcohol fund – Discuss the Southwick House appropriation request of $62,000

Economic Development – Discuss:
- RDA 2026 and 2027 request of $219,180 and $489,534
- Flint Hills Tech College request of $120,000
- Spanish Speakers of Kansas request of $25,000

Transient Guest Tax – Discuss:
- Civic Auditorium improvement allocation
- Imaginairum request of $20,000
- H.O.T.T. request of $30,000
- Dynamic Brewing request of $58,000

Additional requests that do not comply with criteria:
- ESU $3,500 for Vamos a Pescar event
- CarArc $40,000 for parking lot improvements

**Financial Considerations**
The allocation requests are included in the coversheets for each fund.

**Attachments**
Coversheets
Appropriation request

Emporia
Kansas

# 2027 Budget Discussion

## Appropriations Overview

August 19, 2026

# Special Alcohol Fund

## Fund Summary

| | 2025 Actual | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|---|
| **Beginning Cash Balance** | $122,643 | $117,603 | $108,353 | $103,653 |
| **Total Receipts** | $105,110 | $107,500 | $107,500 | $109,000 |
| **Total Expenditures** | $119,400 | $112,200 | $112,200 | $147,000 |
| **Ending Cash Balance** | **$108,353** | **$112,903** | **$103,653** | **$65,653** |

| | Appropriations |
|---|---|
| **Cross Winds** | $85,000 |
| **Southwick House** | $62,000 |

# Special Alcohol Fund

## Southwick House Request

- Southwick House requests $62,000 to expand supportive transitional housing for women and families experiencing housing instability, including individuals affected by substance use disorders.

- Southwick House has established coordinated-care partnerships with CrossWinds for behavioral health, substance-use treatment referrals, crisis response, staff training, and care coordination, and with CareArc to connect residents to accessible health care and support housing stability.

- Staff recommends funding of up to $62,000 for a revised, eligible scope focused on alcohol and drug intervention, treatment, recovery support, and related client services. Funds would not be used for construction or other capital improvements.

- This is recommended as a one-time appropriation; the Special Alcohol Fund cannot sustain this level of annual support.

# Economic Sales Tax
## Fund Summary

| | 2025 Actual | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|---|
| **Beginning Cash Balance** | $1,045,889 | $1,132,193 | $900,478 | $1,084,018 |
| **Total Receipts** | $1,030,003 | $947,000 | $945,000 | $945,000 |
| **Total Expenditures** | $1,175,414 | $481,000 | $761,460 | $1,115,997 |
| **Ending Cash Balance** | **$900,478** | **$1,598,193** | **$1,084,018** | **$913,021** |

| | Expenses/Appropriations |
|---|---|
| **Main Street** | $45,000 |
| **Miscellaneous** | $500 |
| **Water Tower Payments & Land** | $435,963 |
| **Spanish Speakers of Kansas** | $25,000 |
| **FHTC Building** | $120,000 |

# Economic Sales Tax

## Flint Hills Technical College

- FHTC initially requested $257,075 toward renovations at 615 Overlander to support expanded Precision Agriculture and CDL training. The overall renovation project is estimated at approximately $1.2 million.

- Following Commission feedback, FHTC narrowed its City request to two core infrastructure items: $75,000 for utility connections and $45,000 for the sprinkler connection at the street.

- The improvements support expansion of workforce training programs that serve local employers and prepare students for high-demand agriculture, transportation, and skilled-trades careers.

- Staff recommends a one-time appropriation of $120,000 from the Economic Development Sales Tax Fund to support utility and fire-safety infrastructure needed for the Overlander facility renovation.

# Economic Sales Tax

## Kansas Spanish Speakers

- Kansas Spanish Speakers requested a three-year partnership of $25,000 annually, with $20,000 supporting workforce-development services and $5,000 supporting Spanish-language community outreach and talent attraction.

- The organization helps residents overcome language, technology, and systems-navigation barriers through employment support, workforce-training connections, and referrals that strengthen local workforce participation and retention.

- This request was approved during the Commission's initial appropriations discussion.

- Staff recommends amending the one-time appropriation of $25,000 from the Economic Development Sales Tax Fund to be contingent upon development and execution of a service agreement similar to those used with other economic development partners.

# Economic Sales Tax

## Regional Development Association

- The RDA Board approved a $219,810 budget for August through December 2026 to maintain operations and advance the executive search.

- The 2026 budget includes $55,000 for the president search firm, candidate travel costs, and assumes a new president begins November 1.

- The proposed 2027 operating budget is $489,534, including full-year salary and benefits for the new president and two-person staff, along with business recruitment and marketing activities.

- The budget also identifies a separate $125,000 request to Lyon County to support costs associated with adding a third employee.

# Transient Guest Tax
## Fund Summary

| | 2025 Actual | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|---|
| **Beginning Cash Balance** | $671,185 | $459,241 | $582,733 | $694,383 |
| **Total Receipts** | $966,902 | $965,000 | $1,008,000 | $1,015,000 |
| **Total Expenditures** | $1,055,354 | $1,080,200 | $896,350 | $1,128,150 |
| **Ending Cash Balance** | **$582,733** | **$344,041** | **$694,383** | **$581,233** |

# Civic Auditorium Projects

## Fund Summary

| | 2024 Actual | 2025 Actual | 2026 Budget | 2027 Budget |
|---|---|---|---|---|
| **Beginning Cash Balance** | $158,311 | $208,024 | $234,300 | $160,032 |
| **Total Receipts** | $60,808 | $104,052 | $53,652 | $50,000 |
| **Total Expenditures** | $11,095 | $77,777 | $127,920 | $175,000 |
| **Ending Cash Balance** | **$208,024** | **$234,300** | **$160,032** | **$35,032** |

# Civic Auditorium Projects

## 2027 CIP Requests

| Department | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|---|---|---|---|---|
| Refinish Gym Floor | $11,095 | | | | |
| Yellow Chair Hand Railings | | $47,636 | | | |
| Civic Remodel-Engineering | | $30,141 | $16,920 | | |
| Black Chair Hand Railings | | | $60,000 | | |
| Basketball Goals | | | $51,000 | | |
| Paint Ceiling/Walls | | | | | $125,000 |
| Bleachers | | | | $175,000 | |
| Scoreboard & Video | | | | | $450,000 |
| TOTAL | $11,095 | $77,777 | $127,920 | $175,000 | $575,000 |

# Transient Guest Tax

## Fund Summary

| | 2025 Actual | 2026 Budget | 2026 Projection | 2027 Budget |
|---|---|---|---|---|
| **Beginning Cash Balance** | $671,185 | $459,241 | $582,733 | $694,383 |
| **Total Receipts** | $966,902 | $965,000 | $1,008,000 | $1,015,000 |
| **Total Expenditures** | $1,055,354 | $1,080,200 | $896,350 | $1,128,150 |
| **Ending Cash Balance** | **$582,733** | **$344,041** | **$694,383** | **$581,233** |

# Transient Guest Tax Fund

## Appropriation Requests

| | 2027 Amount |
|---|---|
| W.A.W. House | $10,000 |
| Emporia Arts Council | $60,000 |
| DDO | $25,000 |
| Imaginarium | $20,000 |
| NTHF | $10,000 |
| Emporia First Fridays | $20,000 |
| LyCo Historical | $30,000 |
| Discover Gravel LLC | $21,000 |
| Rec Commission | $36,000 |
| H.O.T.T. | $30,000 |
| Dynamic Brewing | $58,000 |

### Imaginarium Request

- Imaginarium submitted a $20,000 general-fund request to support STEM program supplies, scholarships/access support, program operations, and program expansion.
- The Commission referred the request to the Transient Guest Tax process for further review of its tourism connection and potential visitor impact.
- The TGT Advisory Board approved the appropriation application as presented.
- Staff recommendation: No additional appropriation is recommended at this time. The request may be reconsidered after the prior appropriation is fully accounted for.

# Transient Guest Tax Fund

## Appropriation Requests

| | 2027 Amount |
|---|---|
| W.A.W. House | $10,000 |
| Emporia Arts Council | $60,000 |
| DDO | $25,000 |
| Imaginarium | $20,000 |
| NTHF | $10,000 |
| Emporia First Fridays | $20,000 |
| LyCo Historical | $30,000 |
| Discover Gravel LLC | $21,000 |
| Rec Commission | $36,000 |
| H.O.T.T. | $30,000 |
| Dynamic Brewing | $58,000 |

### H.O.T.T. Request

- H.O.T.T. requested $30,000 in Transient Guest Tax funding to support Cinco de Mayo, Vamos a Pescar, Hispanic Heritage Month, and Día de los Muertos events. The organization projects more than 15,000 attendees and approximately 300 overnight visitors.
- The TGT Advisory Board recommended $20,000, citing a significant unspent balance in HOTT's current budget.
- The Commission approved the full $30,000 appropriation, with the expectation that events demonstrate a larger, higher-quality visitor experience and stronger tourism impact.
- Funding will be restricted to eligible event expenses and may not be used for scholarships. Future requests may be reduced or denied if event scale, quality, and tourism impact do not meet expectations.

# Transient Guest Tax Fund

## Appropriation Requests

| | 2027 Amount |
|---|---|
| W.A.W. House | $10,000 |
| Emporia Arts Council | $60,000 |
| DDO | $25,000 |
| Imaginarium | $20,000 |
| NTHF | $10,000 |
| Emporia First Fridays | $20,000 |
| LyCo Historical | $30,000 |
| Discover Gravel LLC | $21,000 |
| Rec Commission | $36,000 |
| H.O.T.T. | $30,000 |
| Dynamic Brewing | $58,000 |

### Dynamic Brewing Request

- Champions Landing/Dynamic Brewing initially requested $80,000 in TGT funding for capital components of its tourism expansion. The TGT Advisory Board approved the request and forwarded it to the Commission.
- The Commission determined the original request was not an appropriate use of TGT funds due to the ADA compliance component of the request and asked the applicant to submit a revision.
- The revision was a request for a different project and was returned to the TGT Advisory Board, which voted to decline the application as presented.
- No staff recommendation. Commission direction is requested: approve a revised TGT appropriation, identify an alternative funding source/process, or deny the request.

# Appropriation Request

## No Fund Identified

Emporia State University Foundation

- ESU Foundation requested $3,500 for Vamos a Pescar!, a free annual fishing, conservation, and outdoor-education event hosted at ESU's Prophet Aquatic Research and Outreach Center.
- Staff confirmed this is a separate request and does not duplicate the City's typical Special Alcohol Fund appropriation for the university.
- While the event provides a meaningful community benefit, staff could not identify a customary or appropriate City funding source for this specific request. General Fund support is possible but is not the typical or recommended approach for this type of event. Special Parks support could be justified, but the fund balance can't sustain that expense at this time.
- Staff recommends denial of the request.

# Appropriation Request

## No Fund Identified

Care Arc Request

- CareArc requested a one-time $40,000 General Fund appropriation toward a $172,217 parking-lot project providing 33 employee spaces.
- The project could improve safety, reduce neighborhood parking impacts, and provide public parking near Hammond Park during evenings, weekends, and major events.
- The City does not typically use General Fund appropriations for capital improvements on partner-owned property, and no customary funding source fits this request.
- Staff recommends no appropriation at this time while continuing to explore an alternative opportunity to partner with Care Arc.

# 2027 & 5 year Budget

8/19/2026

## 2025-2031

8/13/26 10:56 AM

**Revenue Detail and Expenditure Summary**

## SPECIAL ALCOHOL FUND

| | 2024 | 2025 | 2025 | 2026 | 2026 | Budget | Budget | Budget | Budget | Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | Budget | Actual | Budget | Projection | 2027 | 2028 | 2029 | 2030 | 2031 |
| Beginning Cash Balance | $120,433 | $116,893 | $122,643 | $117,603 | $108,353 | $103,653 | $65,653 | $27,653 | -$10,347 | -$48,347 |
| REVENUE | | | | | | | | | | |
| Private Club Liquor Tax | $108,123 | $104,660 | $101,301 | $105,000 | $105,000 | $107,000 | $107,000 | $107,000 | $107,000 | $107,000 |
| Interest on Investment | $6,287 | $3,000 | $3,809 | $2,500 | $2,500 | $2,000 | $2,000 | $2,000 | $2,000 | $2,000 |
| TOTAL RECEIPTS | $114,410 | $107,660 | $105,110 | $107,500 | $107,500 | $109,000 | $109,000 | $109,000 | $109,000 | $109,000 |
| EXPENDITURES | | | | | | | | | | |
| Appropriations | $112,200 | $144,400 | $119,400 | $112,200 | $112,200 | $147,000 | $147,000 | $147,000 | $147,000 | $147,000 |
| Special Projects | $0 | | | | | | | | | |
| TOTAL EXPENDITURES | $112,200 | $144,400 | $119,400 | $112,200 | $112,200 | $147,000 | $147,000 | $147,000 | $147,000 | $147,000 |
| Ending Cash Balance | $122,643 | $80,153 | $108,353 | $112,903 | $103,653 | $65,653 | $27,653 | -$10,347 | -$48,347 | -$86,347 |

| Appropriations | Receive in 2024 | | | Receive in 2025 | Receive in 2026 | Requested in 2027 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Cross Winds | $20,000 | | | $20,000 | $105,000 | $85,000 | | | | |
| Corner House | $85,000 | | | $85,000 | $0 | | | | | |
| Emporia State University | $7,200 | | | $7,200 | $7,200 | | | | | |
| FHTC Mental Health Licensed Therapist | | | | $7,200 | $0 | | | | | |
| Crosswinds Building match | | | | $25,000 | $0 | | | | | |
| Southwick | | | | | | $62,000 | | | | |
| Total | $112,200 | | | $144,400 | $112,200 | $147,000 | | | | |

| Receipts | 2023 | | | 2024 | 2024 | 2025 | 2026 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1ST QUARTER - MARCH | $25,545.75 | | | 26,804.33 | 26,804.33 | 26,397.00 | 25,879.00 | | | |
| 2ND QUARTER - JUNE | $26,129.12 | | | 26,489.58 | 26,489.58 | 24,503.17 | 20,745.21 | | | |
| 3RD QUARTER - SEPTEMBER | $31,037.27 | | | 29,035.42 | 29,035.42 | 29,099.85 | | | | |
| 4TH QUARTER - DECEMBER | $27,455.87 | | | 25,793.55 | 25,793.55 | 21,301.00 | | | | |
| TOTAL | $110,168.01 | | | 108,122.88 | 108,122.88 | 101,301.02 | 46,624.21 | | | |

# 2027 & 5 year Budget

08/19/26

## 2025-2031

8/13/26 10:56

**Revenue Detail and Expenditure Summary**

## Economic Sales Tax

| | 2022 (Actual) | 2023 (Actual) | 2024 Budget | 2024 Actual | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Projection | Budget 2027 | Budget 2028 | Budget 2029 | Budget 2030 | Budget 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Cash Balance** | $247,081 | $1,423,876 | $1,547,875 | $1,319,821 | $989,728 | $1,045,889 | $1,132,193 | $900,478 | $1,084,018 | $913,021 | $1,377,058 | $1,841,095 | $2,305,132 |
| **Revenue:** | | | | | | | | | | | | | |
| Sales Tax Receipts | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 | $925,000 |
| Interest Income | $5,236 | $49,299 | $20,000 | $31,551 | $20,000 | $25,821 | $22,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Sales of Bonds | $1,000,000 | | | | | | | | | | | | |
| Transfer from Industrial Fund | | | | | | | $0 | $0 | | | | | |
| Miscellaneous | 100,000 | 1,188.00 | | $195,906 | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| RDA returned money | | | | | | $79,182 | | | | | | | |
| **Total Revenue** | **$2,030,236** | **$975,487** | $945,000 | $1,152,457 | $945,000 | $1,030,003 | $947,000 | $945,000 | $945,000 | $945,000 | $945,000 | $945,000 | $945,000 |
| **Expense:** | | | | | | | | | | | | | |
| Appropriation Eco Devo Admin | $350,000 | $350,000 | $400,000 | $358,184 | $386,192 | $386,192 | | $219,810 | $489,534 | | | | |
| Emporia Enterprises | $25,000 | $35,000 | $35,000 | $35,000 | | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Main Street | | | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 | $45,000 |
| Dynamic Brewing LLC | | | | $500,000 | | | | | | | | | |
| Transfer to Krestsinger Project | | | | | | $279,530 | | $24,125 | | | | | |
| Miscellaneous | $7,500 | $9,000 | | -$7,596 | | $4,441 | $0 | $812 | $500 | $0 | $0 | $0 | $0 |
| Transfer to Project | $120,941 | $59,963 | | | | | | | | | | | |
| Water Tower Pmt & Land Purcha | $350,000 | $436,000 | $436,000 | $435,963 | $436,000 | $435,963 | $436,000 | $435,963 | $435,963 | $435,963 | $435,963 | $435,963 | $435,963 |
| Contractual Services | | 189,579 | | | | | | 35,750 | | | | | |
| Spanish Speakers of Kansas | | | | | | | | | $25,000 | | | | |
| Flint Hills Tech - Building Utilities & Sprinkler connections | | | | | | | | | $120,000 | | | | |
| RDA Structure consultant | | | | 59,839 | | 24,288 | | | | | | | |
| Excess Carryover | | 0 | | 0.00 | 967,535.00 | | | | | | | | |
| **Total Expenses** | **$853,441** | **$1,079,542** | $916,000 | $1,426,390 | $1,834,727 | $1,175,414 | $481,000 | $761,460 | $1,115,997 | $480,963 | $480,963 | $480,963 | $480,963 |
| **Ending Cash Balance** | **$1,423,876** | **$1,319,821** | **$1,576,875** | **$1,045,889** | **$100,001** | **$900,478** | **$1,598,193** | **$1,084,018** | **$913,021** | **$1,377,058** | **$1,841,095** | **$2,305,132** | **$2,769,169** |

Main Street Allocation $45,000

Land Purchase Bond Pmt $86,000

$350,000 water line & tower pmt pays off in 2033

$86,000 Smoot's land pays off in 2038

# 2027 & 5 year Budget

8/19/2026

## 2025-2031

8/13/26 10:56 AM

**Revenue Detail and Expenditure Summary**

## Transient Guest Tax

| | 2024 Actual | 2025 Budget | 2025 (Actual) | 2026 Budget | 2026 Projected | Budget 2027 | Budget 2028 | Budget 2029 | Budget 2030 | Budget 2031 |
|---|---|---|---|---|---|---|---|---|---|---|
| Beginning Cash Balance | $999,063 | $588,887 | $671,185 | $459,241 | $582,733 | $694,383 | $581,233 | $688,033 | $794,833 | $901,633 |
| REVENUE | | | | | | | | | | |
| Transient Guest Tax | $932,626 | $950,000 | $927,873 | $950,000 | $985,000 | $995,000 | $995,000 | $995,000 | $995,000 | $995,000 |
| Interest on Investment | $24,211 | $10,000 | $25,023 | $15,000 | $23,000 | $20,000 | $8,000 | $8,000 | $8,000 | $8,000 |
| Fence Rental | $2,369 | | | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Misc | $14,432 | | $14,006 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Accounts Receivable - Fence Rental | $8,540 | | | | | | | | | |
| TOTAL RECEIPTS | $982,178 | $960,000 | $966,902 | $965,000 | $1,008,000 | $1,015,000 | $1,003,000 | $1,003,000 | $1,003,000 | $1,003,000 |
| EXPENDITURES | | | | | | | | | | |
| CVB Appropriation | $462,000 | $480,000 | $480,000 | $485,000 | $266,000 | $456,000 | $456,000 | $456,000 | $456,000 | $456,000 |
| City cost assoicated with events | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 | $40,000 |
| Civic Auditorium improvements | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 |
| Disc Golf course maintenance & Emplo | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | $100,000 | | | | |
| Red Rock's Appropriation | $7,500 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| ESU Welch Stadium | $400,000 | | | | | | | | | |
| Emporia Main Street | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 | $95,000 |
| Emporia Arts Council Support | $30,000 | $30,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 |
| Emporia Granada | $30,000 | $30,000 | $0 | $0 | $0 | | | | | |
| Lifetime - Biking Event | $15,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| DDO | $20,000 | $50,000 | $50,000 | $45,000 | $45,000 | $25,000 | $45,000 | $45,000 | $45,000 | $45,000 |
| Disc Golf World Event | $20,000 | $20,000 | $20,000 | $0 | $0 | | | | | |
| Kansas Free for Arts (Halfway to Everyw | $20,000 | $20,000 | $20,000 | $25,000 | $25,000 | | | | | |
| Imaginarium | | $45,000 | $0 | $30,000 | $30,000 | $20,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| National Teachers Hall of Fame | | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| Emporia First Friday Art Walk | | | | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Lyon County Historical Society | | | | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 |
| Discover Gravel LLC | | | | $30,000 | $30,000 | $21,000 | | | | |
| Emporia Recreation Commission | | | | $28,200 | $28,200 | $36,000 | $28,200 | $28,200 | $28,200 | $28,200 |
| Champion Landing Disc Golf Course | | | | $0 | $0 | | | | | |
| Hispanics of Today and Tomorrow | | $20,000 | $20,000 | | | $30,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Marketing money (Mainstreet & Visit Emporia) | | $120,000 | $0 | | | | | | | |
| Dynamic Brewing | | | | | | $58,000 | | | | |
| Jones Disc Golf Course Improvements | $17,900 | | | | | | | | | |
| Dynamic Discs - course improvements | | | $79,906 | | | | | | | |
| Hammond Park Crossings | | | | | | | | | | |
| Commodities | | | | | $150 | $150 | | | | |
| Hotel Rebate | | | | | $35,000 | $45,000 | | | | |
| Miscellaneous | $2,656 | | $448 | $2,000 | $2,000 | $2,000 | $2,000 | $2,000 | $2,000 | $2,000 |
| Special Projects | $0 | | | | | | | | | |
| TOTAL EXPENDITURES | $1,310,056 | $1,140,000 | $1,055,354 | $1,080,200 | $896,350 | $1,128,150 | $896,200 | $896,200 | $896,200 | $896,200 |
| **Ending Cash Balance** | **$671,185** | **$408,887** | **$582,733** | **$344,041** | **$694,383** | **$581,233** | **$688,033** | **$794,833** | **$901,633** | **$1,008,433** |
| 25% reserve of revenue | $245,545 | $240,000 | $241,726 | $241,250 | $252,000 | $253,750 | $250,750 | $250,750 | $250,750 | $250,750 |

| Transient Guest Tax Receipts | 2022 | | 2023 | 2024 | 2024 | 2025 | 2026 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1ST QUARTER-JANUARY | $184,682.75 | | $217,964.96 | $208,253.00 | $208,253.00 | $229,900.15 | 289,257.29 | | | |
| 2ND QUARTER-APRIL | $143,987.80 | | $170,824.51 | $163,048.74 | $163,048.74 | $154,751.99 | 182,143.80 | | | |
| 3RD QUARTER-JULY | $223,905.58 | | $232,566.63 | $298,395.94 | $298,395.94 | $298,953.58 | 301,985.97 | | | |
| 4TH QUARTER-OCTOBER | $219,288.14 | | $230,393.63 | $262,929.27 | $262,929.27 | $244,267.67 | | | | |
| TOTAL | $771,864.27 | | $851,749.73 | $932,626.95 | $932,626.95 | $927,873.39 | 773,387.06 | | | |

Increased bed tax to 7% in January 2017

Increased bed tax to 8% in April 2024

**City of Emporia, Kansas** 08/19/2026

# 2027 & 5 year Budget

8/13/26 10:56 AM

## 2025-2031

**Revenue Detail and Expenditure Summary**

## Civic Auditorium Projects

| | 2024 Actual | 2025 Actual | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash Balance | $158,311 | $208,024 | $234,300 | $160,032 | $35,032 | -$489,968 | -$439,968 | -$479,968 |
| REVENUE | | | | | | | | |
| Transfer from TGT | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 |
| Interest on Investment | $10,808 | $8,302 | $3,652 | | | | | |
| ADA from Multi Year | | $45,750 | | | | | | |
| TOTAL RECEIPTS | $60,808 | $104,052 | $53,652 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 |
| EXPENDITURES | | | | | | | | |
| Refinish Gym floor | $11,095 | | | | | | | |
| Yellow chair hand railings | $0 | $47,636 | $0 | $0 | $0 | $0 | $0 | $0 |
| Civic Building Remodel - Engineer | $0 | $30,141 | $16,920 | | | | | |
| Balck chair hand railings | | | $60,000 | | | | | |
| Basketball Goals | | | $51,000 | | | | | |
| Paint ceiling and walls* | | | | | $125,000 | | | |
| Bleachers | | | | $175,000 | | | | |
| Score board & video - donations needed | | | | | $450,000 | | | |
| ADA assistive listeneing system & audio | | | | | | | $90,000 | |
| TOTAL EXPENDITURES | $11,095 | $77,777 | $127,920 | $175,000 | $575,000 | $0 | $90,000 | $0 |
| Ending Cash Balance | $208,024 | $234,300 | $160,032 | $35,032 | -$489,968 | -$439,968 | -$479,968 | -$429,968 |

* moved from 2026 budget to 2028 pending future plans for the Civic Building

# City of Emporia Special Appropriations Request

05/28/2026 12:17 PM (CDT)

## City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Tuesday, April 1, 2025, by 5:00 p.m.

| | |
|---|---|
| **Name of parent company** | Plumb Place (DBA Southwick House) |
| **Parent company physical location address** | 115 E. Logan Ave. Emporia, KS 66801 |
| **Organization name** | Southwick House |
| **Complete mailing address** | PO Box 1235 Emporia, KS 66801 |
| **Phone number** | 6203442555 |
| **Website address** | https://www.southwickhouse.org/ |
| **Executive Director** | Cara Codney |
| **Executive Director email** | director@southwickhouse.org |
| **Board chair** | Jeremy Dorsey |
| **Board Chair email** | jeremyofkansas@gmail.com |
| **Prepared by name and title** | Aaron Larson, Board Secretary |

Please provide local contact information if different than above.

| | |
|---|---|
| **Local contact name and title** | Aaron Larson |
| **Email address** | aaron.larson@aspireforward.org |

| | |
|---|---|
| **Organization mission** | Our mission is to empower individuals and families through transitional housing and supportive services by developing skills to achieve and maintain independence. |
| **Organization Goals** | Our goal is to bring together housing, healthcare, support services, and community resources in an integrated model responding to complex social issues.<br>More specifically:<br>-Provide low-barrier transitional housing to women, single parents, and families experiencing housing instability in Emporia and surrounding counties<br>-Stabilize households to interrupt cycles of poverty and homelessness<br>-Connect residents to case management, employment, education, budgeting, transportation, healthcare, and long-term housing readiness resources<br>-Complete construction of a new 9,000 sq. ft. facility at 115 E. Logan Avenue to house up to 60 individuals at a time for stays of up to 270 days<br>-Serve approximately 90–150 individuals/families annually upon opening |
| **Program organization/event name** | Southwick House: The Next 100 Years Campaign |
| **Funding requested from City** | $62,000 |
| **Total operating or event budget** | $3,080,543 |
| **What percentage of your total program budget does City funding request represent?** | 2% |
| **Provide profit/loss statement.** | Southwick 2025 Budget and Statement of Activities.pdf |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | The funds will be budgeted entirely to the construction of the 9,000 sq. ft. facility. No funds will be allocated to operational budgets.<br><br>More specifically, the City of Emporia Code Services required our facility to include an additional drive for emergency fire access to the South end of the facility. This resulted in a base construction increase of ~$42,000 to the budget. The total cost of this alteration has cost Southwick nearly ~$46,000.<br><br>A total request of $62,000 will be used to address this addition and also promote general construction. |
| **Is this a one-time funding request?** | Yes |
| **Number served by this program in previous year.** | 0 |
| **Projected number served by this program in the upcoming year.** | 90-150 |
| **Estimated number who will stay overnight.** | na |
| **Has your organization previously received funding from the City of Emporia?** | No |
| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | Yes |

| | |
|---|---|
| **If so, please list budgeted amounts and estimation of hours and needs.** | Southwick House recieved an $800,000 CDBG award in 2024, sponsored by Lyon County. No future requests will be made to other taxing entities. |
| **Please show all in-kind matches your agency or organization receives.** | No in-kind matches from other taxing entities are required. |
| **How does this program provide a benefit to Emporia?** | Southwick House directly addresses a documented gap in Emporia's housing crisis. With the closure of Plumb Place in 2020, the city lost its only low-barrier transitional housing option. All existing shelters carry funding-restricted eligibility (domestic violence, pregnancy, addiction treatment, or faith-based). In April 2026, USD 253 identified 73 students/families in long-term couch-surfing or hotel situations who would have qualified for Southwick services. Kansas Legal Services identified 18 additional families in surrounding counties. The City of Emporia's own Homeless Advisory Board (HAB) identified the lack of coordinated resources and affordable housing as a primary barrier to services.<br><br>Further, our mission aligns with the Economic Development portion of Plan ELC as we intend to improve the housing stock and address workforce development (needs identified in p. 144 of the plan). The facility will address the rapidly increasing gap between homelessness and "low-cost" renting, creating an affordable stepping stone between the two. By stabilizing families, the program supports workforce participation, reduces school disruption for children, and decreases long-term reliance on municipal crisis systems. Page 145 of Plan ELC suggests that, "Incorporat[ing] equity in housing strategies" will promote sustainable economic development. By funding Southwick House, the City is promoting sustainable economic development. |
| **Does your organization service areas outside of the Emporia geographical area?** | Yes |
| **If so, what are those areas?** | Southwick House will not only serve the immediate area of Lyon County, but also surrounding counties such as Osage, Coffey, Greenwood, Chase, Morris, Wabunsee, and Woodson. |
| **Please provide documentation if you will receive funding from other cities, townships, counties, or other agencies.** | Funding to Date 5.26.pdf |
| **Are services to clients free of charge or fee-based?** | Fee-based |
| **If fee-based, what is the fee?** | Each tenant will be subject to an "occupancy charge." This is a sliding scale fee dependent on financial status calculated using HUD's Continuum of Care program calculations. |
| **Will this funding request offset any municipal services?** | Yes |
| **If so, how will funding offset municipal services?** | A reduction in chronically homeless individuals results in overall crime reduction, ideally offsetting a portion of EPD costs. |
| **Are you aware of any pending investigations, litigation, claims, or assessments against the organization?** | No |
| **Please list your community** | United Way of the Flint Hills |

| | |
|---|---|
| **partners.** | SOS, Inc.<br>RCIL (Resource Center for Independent Living)<br>ECKAN<br>Salvation Army<br>Bloom House<br>Kansas Legal Services<br>Crosswinds Counseling and Wellness<br>Newman Regional Health<br>USD 253 (Emporia School District)<br>Flint Hills Technical College<br>Kansas Statewide Homeless Coalition<br>Balance of State Continuum of Care<br>City of Emporia Homeless Advisory Board<br>BG Consultants<br>Governmental Assistance Services (GAS)<br>Emporia Community Foundation<br>Citizens State Bank of Olpe<br>ESB Financial<br>Kansas Small Business Development Center (KSBDC) |
| **Are you applying for a Transient Guest Tax Appropriation for an organization or event?** | No |
| **Upload IRS Form 990** | Southwick 2024 Form 990 (1).pdf |
| **Upload most recent audit or financial review** | FINAL 12-31-24 Issued Reviewed Financial Statements - Plumb Place Inc.pdf |
| **Upload organization or event detailed budget** | Proposed 2026 Building Budget.pdf.pdf |
| **Upload letter demonstrating 501(c)3 status** | 501(c) 3 status (1).pdf |
| **Upload board membership list** | 2026 Board Member List.pdf.pdf |
| **Upload organizational chart** | Southwick House Org Chart 5.26.pdf.pdf |
| **Upload anti-discrimination policy** | Southwick House Anti-Discrimination & DEI Draft Policy (2) (1).pdf |
| **Upload organization by-laws** | SOUTHWICK HOUSE BYLAWS.docx (1).pdf |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

# Revised RDA Budget 2026

August to December

| | 2026 Proposed | Explanation |
|---|---|---|
| **Personal Services** | | |
| Salaries | 91,000.00 | Full time - 3 - Factor -3% |
| Payroll Taxes | 7,462.00 | 8.2% of Salaries |
| Workers Compensation | 600.00 | Best estimate |
| Retirement | 3,640.00 | 4% of Salaries |
| Health Insurance | 7,000.00 | Based on 2026 Rate |
| **Sub-Total** | 109,702.00 | |
| **Supplies & Services** | | |
| Auto Allowance | 800.00 | $400/month + IRS mileage |
| Financial Review | - | Already paid for 2026 |
| Office Supplies | 1,500.00 | Paper, files, notebooks, etc. |
| Office Equipment | 2,500.00 | Computers, Printers, Laptops |
| Software | 1,300.00 | Upgrade software. E-Pulse CRM annual fee. |
| Telecommunications | 2,600.00 | Telephone, Cellular, Server costs, and Chamber shared cost |
| Training & Meetings | 1,000.00 | SEDC, IEDC, KEDA, |
| Postage | 100.00 | U.S. Postage, FEDEX |
| Prof. Memberships | 3,500.00 | IAMC, IEDC, SEDC, KEDA, TBIC, KCC |
| Subscriptions & Books | - | WSJ, Site Selection, Buildings, etc. |
| Rent - Office | 6,008.00 | Contract with Emporia Chamber |
| Contract labor | 2,600.00 | Contract with Emporia Chamber |
| Printing | 500.00 | Business Cards, Thank you Cards, etc |
| Miscellaneous | 500.00 | Travel and Meals |
| Insurance - P,C & L | 4,000.00 | Property, Casualty & Liability and Directors & Officers |
| President Search | 55,000.00 | JorgenseonPace |
| Legal fees | 4,200.00 | |
| **Sub-Total** | 86,108.00 | |
| **Recruitment/Marketing** | | |
| Trade Missions | 3,000.00 | See Notes on Page 3 |
| Prospect Development | 3,500.00 | See Notes on Page 3 |
| TEAM Kansas | 5,000.00 | Anticipated Contribution |
| Advertising | 2,000.00 | See Notes on Page 3 |
| KCADC | 10,000.00 | KCADC full membership |
| Target Marketing | - | See Notes on Page 3 |
| Travel & Meals | 500.00 | |
| **Sub-Total** | 24,000.00 | |
| **TOTAL EXPENSES** | **219,810.00** | |

# RDA Budget

Proposed 2027 Budget

| | 2027 Proposed | Explanation |
|---|---|---|
| **Personal Services** | | |
| Salaries | 276,750.00 | Full time - 2 |
| Payroll Taxes | 22,693.50 | 8.2% of Salaries |
| Workers Compensation | 800.00 | Best estimate |
| Retirement | 11,070.00 | 4% of Salaries |
| Health Insurance | 27,720.00 | Based on 2026 Rates + 5% |
| Disability Insurance | - | Ended in 2017 |
| Reserve for Longevity | | Ended in 2022 |
| **Sub-Total** | 339,033.50 | |
| **Supplies & Services** | | |
| Auto Allowance | 8,800.00 | $400/month + IRS mileage |
| Financial Review | 5,500.00 | Bid in 2023 - $5,100 |
| Office Supplies | 3,400.00 | Paper, files, notebooks, etc. |
| Office Equipment | 5,000.00 | Computers, Printers, Laptops |
| Software | 2,700.00 | Upgrade software. E-Pulse CRM annual fee. |
| Telecommunications | 10,000.00 | Telephone, Cellular, Server costs, and Chamber shared cost |
| Training & Meetings | 2,000.00 | SEDC, IEDC, KEDA, |
| Postage | 300.00 | U.S. Postage, FEDEX |
| Prof. Memberships | 7,000.00 | IAMC, IEDC, SEDC, KEDA, TBIC, KCC |
| Subscriptions & Books | 1,000.00 | WSJ, Site Selection, Buildings, etc. |
| Rent - Office | 18,500.00 | Contract with Emporia Chamber |
| Contract labor | 7,800.00 | Contract with Emporia Chamber |
| Printing | 500.00 | Business Cards, Thank you Cards, etc |
| Miscellaneous | 500.00 | Travel and Meals |
| Insurance - P,C & L | 4,000.00 | Property, Casualty & Liability and Directors & Officers |
| Legal fees | 10,000.00 | |
| **Sub-Total** | 87,000.00 | |
| **Recruitment/Marketing** | | |
| Trade Missions | 3,000.00 | See Notes on Page 3 |
| Prospect Development | 7,000.00 | See Notes on Page 3 |
| TEAM Kansas | 5,000.00 | Anticipated Contribution |
| Advertising | 14,000.00 | See Notes on Page 3 |
| KCADC | 10,000.00 | KCADC full membership |
| Target Marketing | 24,500.00 | See Notes on Page 3 |
| Travel & Meals | - | |
| **Sub-Total** | 63,500.00 | |
| **TOTAL EXPENSES** | **489,533.50** | |
| Expenses added for 3rd employee | | |
| Salary | 80,000.00 | |
| Health Insurance | 13,200.00 | |
| Retirement | 3,200.00 | |
| Payroll Taxes | 6,560.00 | |
| Workers Comp | 500.00 | |
| Auto Expense | 2,000.00 | |
| Membership Fees | 3,600.00 | |
| Training & Meetings | 4,000.00 | |
| Cell phone | 1,200.00 | |
| Office Equipment | 10,740.00 | |
| | 125,000.00 | |

# City of Emporia Appropriations and Sponsorship Request

04/02/2026 5:54 PM (CDT)

## City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Friday, April 3, 2026, by 5:00 p.m.

| | |
|---|---|
| **Name of parent company** | Flint Hills Technical College |
| **Parent company physical location address** | 3301 W 18th Avenue |
| **Organization name** | Flint Hills Technical College |
| **Complete mailing address** | cdaugherty@fhtc.edu |
| **Phone number** | 6203411306 |
| **Website address** | West 18th Avenue |
| **Executive Director** | President/CEO - Caron Daugherty |
| **Executive Director email** | cdaugherty@fhtc.edu |
| **Board chair** | Mandy Steffes |
| **Board Chair email** | cdaugherty@fhtc.edu |
| **Prepared by name and title** | Caron Daugherty, President/CEO |

Please provide local contact information if different than above.

**Supervision or financial administration**

i. **Name**

Nancy Thompson

**Title**

Vice President for Administrative Services

**Responsibilities**

College finances

| | |
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| **Organization mission** | To equip students with educational, career, and professional skills that promote personal development to fulfill community and workforce needs. |
| **Organization Goals** | Strategic Plan 2025-2030 Strategic Goals and Objectives - Strategic Goal 3 Optimized Facilities \| Goal A Expand campus footprint in Emporia by 25% \| Objective ii Establish Precision Agriculture space [includes drone technology and training]<br><br>1. HIGH-QUALITY PROGRAMS: Expand and support innovative, industry-aligned programs and student-centered learning experiences.<br>GOAL: Increase and sustain total academic year enrollment by 10% or greater from previous five-year average through 2030 (Baseline for Success: 2358+ HC; 698+ FTE)<br>i. Implement targeted marketing strategies for under-served populations<br>ii. Expand capacity for high-interest programs<br>iii. Expand program degree offerings strategically<br><br>2. WELL-SUPPORTED EMPLOYEES: Invest in professional development, resources, and a supportive work environment to support student needs.<br>GOAL: Establish comprehensive employee retention program with 90%+ retention rate by 2030<br>i. Enhance onboarding and training processes that emphasize student-centered teaching practices<br>ii. Support management training in student engagement and inclusive learning environments<br>iii. Assess and update evaluation processes to prioritize student learning outcomes<br>iv. Provide targeted professional development on supporting student populations<br><br>3. OPTIMIZED FACILITIES: Maintain and enhance safe, accessible, and technologically advanced spaces for optimal student learning.<br>GOAL A: Expand campus footprint in Emporia by 25% (31,500 sq ft) by 2030<br>i. Complete dedicated maintenance facility<br>ii. Establish Precision Agriculture space<br>iii. Plan for updated IT system needs<br>GOAL B: Create comprehensive maintenance plan by 2030<br>i. Implement clear prioritization system for repairs and preventative maintenance<br>ii. Prioritize protection of high-value equipment<br>iii. Develop detailed equipment maintenance schedule<br><br>4. STRONG PARTNERSHIPS: Strengthen relationships with industry, community organizations, and educational institutions to expand student opportunities.<br>GOAL A: Facilitate at least one new educational opportunity in Chase, Coffey, Morris, Osage, Wabaunsee, or Greenwood Counties per year through 2030 beyond dual/concurrent courses.<br>i. Expand Business and Industry training with student internship and apprenticeship components<br>ii. Collaborate with high schools on early College programs and career exploration for students<br>iii. Develop flexible learning options to serve students throughout the service area<br>GOAL B: Maintain existing and develop new partnerships in 7-county service area |

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| | (min. 1 per year) by 2030<br>i. Expand the College's employer network to enhance student job placement rates<br>ii. Increase community engagement opportunities for student service learning and career development<br>iii. Establish collaborations with regional partners offering student scholarships and resources<br>iv. Create seamless educational pathway partnerships supporting student transfer and advancement |
| **Program organization/event name** | FHTC - Precision Agriculture / CDL Facility renovations for city annexation - to include ADA and fire suppression/sprinkling upgrades at 615 Overlander |
| **Amount of funding requested from City** | $257,075 |
| **Total operating or event budget** | Renovation costs - $1,094,558 |
| **What percentage of your total program budget does City funding request represent?** | 23% - the attachment below is the renovation estimate |
| **Provide profit/loss statement.** | 2027 Renovation Estimate _ AG and CDL Overlander.pdf |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | Utility Connections & connection to the building -- $75,000.00<br>ADA Door Upgrades -- 38,500.00<br>ADA Parking -- 2,520.00<br>ADA Sidewalk -- 5,978.00<br>New Sprinkler System -- 90,077.00<br>Sprinkler Connection at Street -- 45,000.00<br><br>TOTAL CITY APPROPRIATION REQUEST -- $257,075 |
| **Is this a one-time funding request?** | Yes |
| **Number served by this program in previous year.** | Agriculture -- 6 [first year]; 9 enrolled to date for FA26 \| CDL -- 76 licenses (serve EVCO, Norfolk, etc.) |
| **Projected number served by this program in the upcoming year.** | Agriculture -- 10+ students \| CDL -- 75-100 licences |
| **Estimated number who will stay overnight.** | N/A |
| **Has your organization previously received funding from the City of Emporia?** | Yes |

**If so, list dates and amounts for past three years.**

i. **Dates and amounts of funding received by City of Emporia**

2026 - Nursing program - $73,000
2025 - Capital needs - $113,000
2024 - Early Childhood Education - $63,000

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| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | Yes |
| **If so, please list budgeted amounts and estimation of hours and needs.** | I intend to submit a similar request for a similar amount from Lyon County. |
| **Please show all in-kind matches your agency or organization receives.** | The College receives in-kind matches and donations through the College's 501(c)3 Foundation. |
| **How does this program provide a benefit to Emporia?** | FHTC provides a critical service in training a significant percentage of the local workforce, from automotive technicians to dental hygienists to CNAs to LPNs to welders and industrial maintenance engineers to support the industry partners. |
| **Does your organization service areas outside of the Emporia geographical area?** | Yes |
| **If so, what are those areas?** | FHTC serves all of Lyon, Coffee, Chase, Greenwood, Wabaunsee, Osage, and Morris counties. We also provide automotive technology training in Anderson and Allen counties in partnerships with the Garnett and Iola school districts. |
| **Are services to clients free of charge or fee-based?** | Fee-based |
| **If fee-based, what is the fee?** | The academic programs have a tuition and fees cost. The CDL course has a training cost. |
| **What is the average cost to participate in your program?** | Associate Degree Precision Ag program cost is $12,695. The CDL basic training course is $4,500. |
| **Will this funding request offset any municipal services?** | No |
| **Operating budget surplus** | FY26 Budget approved 6.2025.pdf |
| **Operating budget deficit** | FY26 Budget approved 6.2025.pdf |
| **Data to support need for increase funding** | 2027 Renovation Estimate _ AG and CDL Overlander.pdf |
| **Are you aware of any pending investigations, litigation, claims, or assessments against the organization?** | Yes |

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| **Please list your community partners.** | Industry partners - Simmons, Michelin, Vektek, Smuckers, etc.<br>Healthcare partners - Newman, CrossWinds, CareArc, dental offices, etc.<br>Foundation partners - Jones and others<br>ESU and other regional state universities; KU, K State<br>USDs in the 7-county region and some outside the service area |

**Organization Sustainability**

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

**Name of funder**

Lyon County

**Amount requested**

TBD

**Amount and date of most recent award**

2026 - $73,000

**What are the metrics that will determine success of the program/event?**

Increased enrollments, retention, completion, and graduation of students into careers that offer sustainable wages.

Increase in CDL licenses as well as an increase in bus driver training -- the state has audited the College's program and we received high marks.

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| **Are you applying for a Transient Guest Tax Appropriation for an organization or event?** | No |
| **Upload IRS Form 990** | 501(c)3 Letter.pdf |
| **Upload most recent audit or financial review** | 2025 FHTC Audit.pdf |
| **Upload organization or event detailed budget** | 2027 Renovation Estimate _ AG and CDL Overlander.pdf |
| **Upload letter demonstrating 501(c)3 status** | 501(c)3 Letter.pdf |
| **Upload board membership list** | FHTC Board Members through June 2026.pdf |
| **Upload organizational chart** | ORG CHART 2025-2026 3.11.2026.pdf |

Upload anti-discrimination policy

2025-2026 CATALOG

Flint Hills Technical College Main Campus
3301 West 18th Avenue Emporia, KS 66801

Extension Campuses:
620 Constitution • Emporia, Kansas 66801
3701 West 8th Avenue • Emporia, Kansas 66801
305 N Oak • Garnett, Kansas 66032
2601 Nebraska Road • LaHarpe, Kansas 66751

admit@fhtc.edu 620.343.4600 | 800.711.6947

fhtc.edu

Flint Hills Technical College Catalog contains the most accurate information available at the time of publication. Content contained in this document and online are not contractual obligations. Flint Hills Technical College retains the right to make changes in programs, course offerings, policies, graduation requirements, tuition, fees, and refunds without notice. All such changes will be effective at times deemed appropriate by the proper institutional authorities and may apply to enrolled as well as prospective students.

Flint Hills Technical College does not discriminate on the basis of sex including pregnant and parenting students, sexual orientation, gender identity, gender expression, genetic information, disability status, veteran or military status, race, color, age, religion, marital status, or national or ethnic origin or any other factors which cannot lawfully be considered in educational programs, admissions policies, employment policies, financial aid or other college administered programs. For inquiries regarding Flint Hills Technical College's nondiscrimination policies or compliance with Title IX and/or Section 504 contact Lisa Kenner, Title IX Coordinator and EVP of Student Services/Academic Affairs, 3301 West 18th Avenue, Emporia, KS 66801, 620-341-1325, lkenner@fhtc.edu or Nancy Thompson, Director of Human Resources and VP of Administrative Services, 3301 West 18th Avenue, Emporia, KS 66801, 620-341-1304.

Students can see information about FHTC related to enrollment, retention, graduation rates, job placement rates, student body diversity and Federal Pell Grant Recipients at https://nces.ed.gov/collegenavigator. Job Placement Reports are available at the Keeble Student Success Center and on the FHTC website.

FHTC's Campus Security Report located at https://www.fhtc.edu/about/college-data/college-information/ provides information including crime statistics and procedures. A paper copy will be provided upon request. Policies and procedures can be reviewed through FHTC Board Docs website (https://go.boarddocs.com/ks/fhtc/Board.nsf/Private#).

Upload organization by-laws

FHTC Board Bylaws 2024.pdf

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature

# City of Emporia Special Appropriations Request

05/28/2026 11:38 AM (CDT)

## City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Tuesday, April 1, 2025, by 5:00 p.m.

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|---|---|
| **Name of parent company** | Kansas Spanish Speakers |
| **Parent company physical location address** | 215 West 6th Avenue Suite 107 |
| **Organization name** | Kansas Spanish Speakers |
| **Complete mailing address** | lelan@ksspanishspeakers.org |
| **Phone number** | 620-757-3264 |
| **Website address** | https://ksspanishspeakers.org/ |
| **Executive Director** | LeLan Dains |
| **Executive Director email** | lelan@ksspanishspeakers.org |
| **Board chair** | Rebeca Herrera |
| **Board Chair email** | rebeca@herreraenterprisellc.com |
| **Prepared by name and title** | LeLan Dains - Executive Director |

Please provide local contact information if different than above.

| | |
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| **Organization mission** | Our mission is to increase equity and bridge language and cultural barriers by providing essential resources, education, and advocacy. |
| **Organization Goals** | Kansas Spanish Speakers exists to strengthen communities across Kansas by reducing language and cultural barriers, increasing access to opportunity, and fostering meaningful connection between Spanish-speaking and English-speaking residents. |

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| | Our organizational goals include expanding access to workforce development resources, language education, entrepreneurship support, and community integration services that help individuals and families thrive. We aim to support economic growth by helping community members access employment, education, housing, and business opportunities while also assisting local organizations and employers in better serving diverse populations. |
| **Program organization/event name** | Kansas Spanish Speakers |
| **Funding requested from City** | $25,000 |
| **Total operating or event budget** | $160,000 |
| **What percentage of your total program budget does City funding request represent?** | 15% |
| **Provide profit/loss statement.** | StatementofActivity (25).pdf |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | The requested $25,000 would primarily support the continuation and sustainability of workforce development and community integration services currently being provided by Kansas Spanish Speakers. It would support operational expenses directly tied to program delivery, including staffing support, client assistance, outreach, translation and interpretation support, technology, and administrative capacity necessary to continue serving community members seeking employment, workforce training, and educational opportunities. |
| **Is this a one-time funding request?** | No |
| **If not, provide information on why you need ongoing funding.** | Kansas Spanish Speakers is seeking a long-term partnership with the City of Emporia because the workforce development and community integration challenges we are addressing are ongoing, not temporary. The need for workforce navigation, language access support, digital literacy assistance, and community integration services continues to grow as employers, educational institutions, and community systems adapt to changing workforce demographics and economic conditions.<br><br>A multi-year commitment would provide stability and allow Kansas Spanish Speakers to sustainably maintain and expand services that are already producing measurable community impact. Long-term partnership funding also allows for more strategic planning, stronger community outreach, improved collaboration with local employers and institutions, and consistent support for individuals seeking employment, training, and long-term community integration. A three-year partnership would position Kansas Spanish Speakers and the City of Emporia to work collaboratively toward shared economic development, workforce stabilization, and population growth goals. |
| **Number served by this program in previous year.** | 800+ |
| **Projected number served by this program in the upcoming year.** | 1,000+ |
| **Estimated number who will stay overnight.** | NA |
| **Has your organization previously received funding from the City of** | No |

| | |
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| Emporia? | |
| Will you require or request any other funding or in-kind services from the City or other taxing entities? | No |
| How does this program provide a benefit to Emporia? | This partnership would provide direct economic and community benefits to Emporia by strengthening workforce participation, improving workforce retention, and helping position the community for long-term growth and stability.<br><br>Kansas Spanish Speakers already serves as a trusted bridge connecting individuals and families to employment opportunities, workforce training programs, educational resources, and community services. By helping residents overcome barriers related to language, technology, and systems navigation, the organization helps more individuals successfully enter and remain in the workforce.<br><br>The partnership would also strengthen collaboration between local employers, educational institutions, and community organizations while helping create a more connected, inclusive, and economically resilient community. Ultimately, the investment would support not only individuals and families, but also the long-term economic vitality of Emporia itself. |
| Does your organization service areas outside of the Emporia geographical area? | Yes |
| If so, what are those areas? | Kansas Spanish Speakers predominantly serves Kansas communities, but has the capacity to serve the broader Midwest Region. The organization is firmly centered in Emporia, with the vast majority of services being rendered here. |
| Are services to clients free of charge or fee-based? | Free of charge |
| Will this funding request offset any municipal services? | No |
| Are you aware of any pending investigations, litigation, claims, or assessments against the organization? | No |
| Please list your community partners. | City of Emporia, Flint Hills Technical College, Hispanics of Today and Tomorrow, Newman Regional Health, Chamber of Commerce |
| Are you applying for a Transient Guest Tax Appropriation for an organization or event? | No |
| Upload IRS Form 990 | 2025 KSS 990.pdf |
| Upload organization or event detailed budget | Budget_FY26_P&L_(1) (3).pdf |
| Upload letter demonstrating 501(c)3 status | IRS Determination Letter (2).pdf |

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| Upload board membership list | Current Kansas Spanish Speakers Board Members (2).pdf |
| Upload anti-discrimination policy | Kansas Spanish Speakers_ Employee Handbook_ Final May 2025 (1).pdf |
| Upload organization by-laws | Emporia Spanish Speakers Bylaws (1).docx (1).pdf |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature

# City of Emporia Appropriations and Sponsorship Request

04/03/2026 1:59 PM (CDT)

## City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Friday, April 3, 2026, by 5:00 p.m.

| | |
|---|---|
| **Name of parent company** | Imaginarium, Inc |
| **Parent company physical location address** | 707A Commercial St |
| **Organization name** | Imaginarium |
| **Complete mailing address** | 707A Commercial St. Emporia,KS 66801 |
| **Phone number** | 620-208-6363 |
| **Website address** | www.emporiaimaginarium.org |
| **Executive Director** | Melanie Curtis |
| **Executive Director email** | melanie@emporiaimaginarium.org |
| **Board chair** | Brianna Nielsen |
| **Board Chair email** | bnielse1@amfam.com |
| **Prepared by name and title** | Melanie Curtis, Executive Director |

Please provide local contact information if different than above.

**Supervision or financial administration**

i. **Name**

Jon Pool, Pool and Associate

**Title**

CPA

**Responsibilities**

Accounting-Quarterly reports, 990, monthly bookkeeping, and grant tracking

ii.

**Name**

Brad Yount

**Title**

Treasurer

**Responsibilities**

Financial Oversite

| | |
|---|---|
| **Organization mission** | Our mission is to inspire the next generation of entrepreneurs, inventors, scientists, and engineers to create, learn, and thrive with creativity and purpose. |
| **Organization Goals** | Expand access to STEM programming for families across Emporia and surrounding communities, with a focus on removing barriers and reaching underserved populations. Provide meaningful, discovery-based learning experiences that build curiosity, confidence, and real-world problem-solving skills in children. |
| **Program organization/event name** | Imaginarium |
| **Amount of funding requested from City** | 20,000 |
| **Total operating or event budget** | 349,000 |
| **What percentage of your total program budget does City funding request represent?** | 5.73 |
| **Provide profit/loss statement.** | Imaginarium Statement of Activities and Changes in Net Assets Jan-Dec 2025 (1).pdf |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | Program Supplies and Materials: Consumable materials used in classes, camps, and outreach programs<br><br>Scholarships and Access Support: Financial assistance to reduce cost barriers and increase participation among families who may not otherwise be able to access programming.<br><br>Facility and Program Operations: Essential operating expenses directly tied to program delivery<br><br>Program Growth and Enhancement: Resources to update and expand programming in response to community needs, allowing Imaginarium to serve more participants and offer a wider range of STEM experiences. |
| **Is this a one-time funding request?** | No |
| **If not, provide information on why** | While we are actively working toward long-term sustainability, ongoing funding is |

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| **you need ongoing funding.** | essential to support growth. As a nonprofit STEM education center, we provide low-cost and free programming, including many low-income and rural families who otherwise lack access to STEM enrichment. The fees we charge do not cover the full cost of operating Imaginarium, making continued support critical to our mission. Ongoing funding is critical in order to maintain accessibility by keeping participation costs low, and to expand our reach through program development. This funding allows us to meet community needs without placing a financial burden on the families we serve. |
| **Number served by this program in previous year.** | 2,426 |
| **Projected number served by this program in the upcoming year.** | 3,000 |
| **Estimated number who will stay overnight.** | 30 |
| **Has your organization previously received funding from the City of Emporia?** | Yes |

**If so, list dates and amounts for past three years.**

i. **Dates and amounts of funding received by City of Emporia**

May 2025 $25,000

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| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | No |
| **Please show all in-kind matches your agency or organization receives.** | donated craft supplies |
| **How does this program provide a benefit to Emporia?** | Investing in youth-focused spaces like Imaginarium has a real, immediate impact on Emporia's quality of life, while also supporting the city's long-term growth and stability. Families have a consistent, year-round place where their children can learn and create without needing to leave town for these kinds of opportunities. That matters when families are deciding where to live, and it matters just as much for the families who are already here. Realtors often bring prospective families to Imaginarium because it shows what kind of community Emporia is, one that values education, creativity, and opportunities for kids.<br><br>Imaginarium also adds to the day-to-day life of the community. It brings people downtown, supports nearby businesses, and gives kids a place where they feel connected and engaged. Through partnerships with local schools, organizations, and Spanish-speaking families, we're able to reach a wide range of children and make sure these opportunities are accessible.<br><br>By providing STEM programming Imaginarium helps children build problem-solving skills, creativity, and confidence which takes consistent exposure and practice.<br><br>When the city invests in Imaginarium, it's investing in something people can see and experience right now, while also building a stronger future workforce and community. It's a practical way to support families, strengthen quality of life, and make Emporia more competitive as a place to live and grow. |

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| Does your organization service areas outside of the Emporia geographical area? | Yes |
| If so, what are those areas? | Yes, Imaginarium regularly serves families from outside of the Emporia city limits. Families frequently travel from Olpe, Americus, Burlington, Chase County, and Council Grove. |
| Are services to clients free of charge or fee-based? | Fee-based |
| If fee-based, what is the fee? | $25-$150 |
| What is the average cost to participate in your program? | $15/class |
| Will this funding request offset any municipal services? | No |
| Operating budget surplus | Surplus_ Deficit Statement.pdf |
| Operating budget deficit | Surplus_ Deficit Statement.pdf |
| Are you aware of any pending investigations, litigation, claims, or assessments against the organization? | No |
| Please list your community partners. | Emporia Main Street<br>Emporia Main Street Fabrication Lab<br>Emporia State University<br>Flint Hills Technical College<br>USD 253<br>Sacred Heart School<br>Emporia Christian School<br>Lyon County State Bank<br>ESB |
| Are you applying for a Transient Guest Tax Appropriation for an organization or event? | No |
| Upload IRS Form 990 | 2024 Form 990 (3).pdf |
| Upload most recent audit or financial review | Imaginarium Statement of Financial Position Dec 2025 (1).pdf |
| Upload organization or event detailed budget | 2026 Budget.pdf |
| Upload letter demonstrating 501(c)3 status | Copy of IRS Public Charity (2).pdf |

| | |
|---|---|
| **Upload board membership list** | Board of Directors 2026 (2).pdf |
| **Upload organizational chart** | Imaginarium Organizational Chart (1).pdf |
| **Upload anti-discrimination policy** | Anti-Discrimination Policy (1).pdf |
| **Upload organization by-laws** | 11_24 Imaginarium inc bylaws.docx (1) (2).pdf |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

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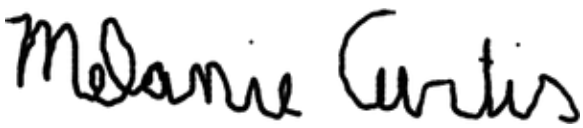
| **Executive Director Signature** |  |

## City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Friday, April 3, 2026, by 5:00 p.m.

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|---|---|
| **Name of parent company** | Emporia Community Foundation (Fiscal Sponsor) |
| **Parent company physical location address** | 527 Commercial St #B, Emporia, KS 66801 |
| **Organization name** | Hispanics of Today & Tomorrow |
| **Complete mailing address** | PO Box 1192, Emporia, KS 66801 |
| **Phone number** | 8167242111 |
| **Website address** | https://hottemporia.org |
| **Executive Director** | Mike Torres |
| **Executive Director email** | hosttfiesta1@gmail.com |
| **Board chair** | Michael Urrutia, Vice President |
| **Board Chair email** | michael.j.urrutia@gmail.com |
| **Prepared by name and title** | Mike Torres, President |

Please provide local contact information if different than above.

**Supervision or financial administration**

i. **Name**

Loni Heinen

**Title**

Financial Officer - Emporia Community Foundation

**Responsibilities**

Responsible for the day-to-day maintenance of the financial records, including recording financial transactions, accounts payable/receivable, reconciling bank and investment statements, and processing grants.

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| **Organization mission** | HOTT is committed to fostering leadership in education and raising up voices of our Hispanic community. |
| **Organization Goals** | Education<br>-Providing scholarship opportunities for high school seniors who are a member of Hispanics of Today & Tomorrow or partner organizations.<br>-Creating relationships with educational institutions across the state.<br>Culture<br>-Providing learning around the cultures and traditions of the large variety of countries,<br>languages, and experiences members of our local community represent.<br>-Creating more dialogue around our lived experiences and contributions to or support<br>from the community.<br>Empowerment<br>-Raising up Hispanic-owned businesses and entrepreneurs through events.<br>-Creating opportunities for professional development and leadership development among our members.<br>Community<br>-Creating intentional partnerships to support the mission and vision of the organization<br>while raising up members of our community.<br>-Volunteering in the community. |
| **Program organization/event name** | Hispanics of Today & Tomorrow |
| **Amount of funding requested from City** | 30,000 |
| **Total operating or event budget** | 91,600 |
| **What percentage of your total program budget does City funding request represent?** | 33% |
| **Provide profit/loss statement.** | HOTT LCSB Financial Statement.pdf<br>HOTT ECF Financial Statement.pdf |

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| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | Funding from the city would go toward events hosted by Hispanics of Today & Tomorrow and our partners which include Cinco de Mayo, Vamos a Pescar, Hispanic Heritage Month, and Dia de los Muertos. These events draw a significant number of community members each year and help us to raise money for scholarship as well as highlight talent and achievements within our community. |
| **Is this a one-time funding request?** | No |
| **If not, provide information on why you need ongoing funding.** | Hispanics of Today & Tomorrow has been encouraged to pursue larger funding sources as the organization has outgrown local grant and fund opportunities and offers events which impact and draw the entire community. We are looking at new ways to create income for the organization as we continue to grow and hope to leverage city funds as we work toward that. |
| **Number served by this program in previous year.** | 12,000+ |
| **Projected number served by this program in the upcoming year.** | 15,000+ |
| **Estimated number who will stay overnight.** | 300 |
| **Has your organization previously received funding from the City of Emporia?** | Yes |

**If so, list dates and amounts for past three years.**

i. **Dates and amounts of funding received by City of Emporia**

2025 for 2026 - $20,000

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| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | No |
| **Please show all in-kind matches your agency or organization receives.** | This year, we have the following in-kind matches that will be leveraged, to date:<br>Emporia Community Foundation Match Day<br>-Emporia Area Match Day Fund in the amount of $6,094.98<br><br>Cinco de Mayo<br>-Flint Hills Beverage will provide a donation toward our event in the amount of $250.00<br>-B&B Theatres will provide prizes for our event in the amount of $36.00<br>-Emporia State University will match scholarships for high school students in the amount of $8,000 or less |
| **How does this program provide a benefit to Emporia?** | HOTT events are a means of bringing awareness of higher education to youth in our community, educating around the Hispanic culture, and connecting businesses, organizations, and people with members of the Hispanic community which constitute a third of the population. This is an opportunity to promote local businesses and organizations and raise up our community. |

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| Does your organization service areas outside of the Emporia geographical area? | Yes |
| If so, what are those areas? | Hispanics of Today & Tomorrow partners across the state for promotion, awareness, and scholarship. We have promoted events in Wichita, Kansas City, and beyond. We are also working on a partnership at present with the Wichita Hispanic Chamber of Commerce and Kansas Hispanic Education & Development Foundation to draw students from Wichita into our community. Lastly, we are working on a partnership with Hispanic community organizations across the state for potential art installations or community projects to educate around the development of Hispanic communities in our state. |
| Are services to clients free of charge or fee-based? | Free of charge |
| Will this funding request offset any municipal services? | No |
| Operating budget surplus | HOTT 2026 Operating Budget.pdf |
| Operating budget deficit | HOTT 2026 Operating Budget.pdf |
| Are you aware of any pending investigations, litigation, claims, or assessments against the organization? | No |
| Please list your community partners. | USD 253, USD 253 Migrant Education, Emporia Middle School, Emporia High School, Emporia High School Latinos Unidos, Flint Hills Technical College, Flint Hills Technical College Foundation, Flint Hills Technical College Hispanic American Leadership Organization, Emporia State University, Emporia State University Foundation, Emporia State University Hispanic American Leadership Organization, Emporia State University Kappa Delta Chi Inc, Emporia Main Street, Emporia Area Chamber of Commerce, TLC Marketing, Kansas Spanish Speakers, St. Catherines, Emporia Public Library, Lyon County History Center, Kiwanis Club of Emporia, Salvation Army, B&B Theatres, Flint Hills Beverage, Kansas Hispanic Education and Development Foundation, Wichita Hispanic Chamber of Commerce |
| Are you applying for a Transient Guest Tax Appropriation for an organization or event? | No |
| Upload IRS Form 990 | KS 2025 Filing for 2026.pdf |
| Upload most recent audit or financial review | HOTT 2026 Operating Budget.pdf<br>HOTT ECF Financial Statement.pdf<br>HOTT LCSB Financial Statement.pdf |

| | |
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| Upload organization or event detailed budget | HOTT 2026 Operating Budget.pdf |
| Upload letter demonstrating 501(c)3 status | KS 2025 Filing for 2026.pdf |
| Upload board membership list | HOTT Officers and Members.pdf |
| Upload organizational chart | HOTT Officers and Members.pdf |
| Upload anti-discrimination policy | Bylaws.docx |
| Upload organization by-laws | Bylaws.docx |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

# City of Emporia Appropriations and Sponsorship Request

04/10/2026 4:38 PM (CDT)

## City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Friday, April 3, 2026, by 5:00 p.m.

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|---|---|
| **Name of parent company** | Dynamic Brewing Company LLC |
| **Parent company physical location address** | 1801 Rural Street, Emporia, KS 66801 |
| **Organization name** | Champions Landing |
| **Complete mailing address** | 1801 Rural Street |
| **Phone number** | 620-481-1066 |
| **Website address** | ChampsLanding.com \| ChampsDiscGolf.com |
| **Executive Director** | Jeremy Rusco |
| **Executive Director email** | Rusco@ChampsLanding.com |
| **Board chair** | Jeremy Rusco |
| **Board Chair email** | Rusco@ChampsLanding.com |
| **Prepared by name and title** | Jeremy Rusco - Owner |

Please provide local contact information if different than above.

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| **Organization mission** | Champions Landing's mission is to provide an inclusive destination for recreation, events, and hospitality that attracts visitors from across the region and country, encourages extended stays, supports tourism, and drives economic impact while strengthening Emporia's identity as the Disc Golf Capital of the World. |
| **Organization Goals** | Champions Landing's goals are to increase overnight visitation, host premier events, enhance the guest experience, drive economic impact, support the local community, and operate as a financially sustainable tourism destination. |
| **Program organization/event name** | Champions Landing - Tourism Development Initiative Unified Funding Request |
| **Amount of funding requested from City** | 80,000 |
| **Total operating or event budget** | 341,700 |
| **What percentage of your total program budget does City funding request represent?** | 23% |
| **Provide profit/loss statement.** | |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | The requested $80,000 in Transient Guest Tax (TGT) funding will be used to complete critical infrastructure and development components necessary to deliver the Champions Landing tourism expansion. These funds represent the final phase needed to make the project fully operational and capable of generating overnight visitation.<br><br>These funds are not duplicative of State grant funding, but rather complementary, helping close the remaining gap required to complete the project<br><br>TGT dollars are focused on infrastructure that directly enables overnight stays and tourism growth<br><br>The investment ensures the project is fully functional, compliant, and guest-ready, maximizing its ability to generate economic impact |
| **Is this a one-time funding request?** | Yes |
| **Number served by this program in previous year.** | No request or allocation for 2026 |
| **Projected number served by this program in the upcoming year.** | 10,000 |
| **Estimated number who will stay overnight.** | 1460+ (on-site) from tiny homes + RV pads \| 1000+ nights from disc golf destination travelers + tournament players |

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| **Has your organization previously received funding from the City of Emporia?** | Yes |

**If so, list dates and amounts for past three years.**

i. **Dates and amounts of funding received by City of Emporia**

2024: $500,000 forgivable loan (forgiven in 2034 if 10-year requirements are met/achieved)
2025: $54,900 to expand/add three disc golf courses to Champions Landing + Foot Golf

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| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | No |
| **Please show all in-kind matches your agency or organization receives.** | N/A |
| **How does this program provide a benefit to Emporia?** | The Champions Landing tourism expansion provides a direct and measurable benefit to Emporia by increasing overnight visitation, strengthening the local economy, and enhancing the city's position as a national destination for disc golf and outdoor recreation.<br><br>By introducing new lodging through tiny homes and RV pads, this project converts day-trip visitors into multi-day guests, resulting in increased Transient Guest Tax generation, higher occupancy across local accommodations, and greater spending at local restaurants, retailers, and service providers.<br><br>The project also supports Emporia's ability to host and grow major tourism-driving events, including the Dynamic Discs Open, Glass Blown Open, and the PDGA Amateur World Championships 2027. These events bring hundreds to thousands of out-of-town visitors and generate significant economic activity throughout the community.<br><br>In addition, the project enhances Emporia's national visibility through continued partnership with the Disc Golf Pro Tour, attracting media exposure and reinforcing the city's identity as the Disc Golf Capital of the World.<br><br>With State funding already secured through the Kansas Attraction Development Grant, this program represents a high-leverage opportunity for Emporia to complete a partially funded tourism asset and immediately realize economic return. The result is a sustainable, tourism-driven development that benefits both the local economy and the broader community for years to come. |
| **Does your organization service areas outside of the Emporia geographical area?** | No |
| **Are services to clients free of charge or fee-based?** | Fee-based |
| **If fee-based, what is the fee?** | Emporia = Free to play disc golf, foot golf, and utilize walking paths. Events cost $10-$250 depending on event tier. Can explain in more detail if necessary. |

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| **What is the average cost to participate in your program?** | N/A |
| **Will this funding request offset any municipal services?** | No |
| **Operating budget surplus** | ProfitandLoss 2025.pdf |
| **Operating budget deficit** | 0e3379f1-da20-4b9b-81cf-b20faae74af6.xlsx |
| **Are you aware of any pending investigations, litigation, claims, or assessments against the organization?** | No |
| **Please list your community partners.** | Champions Landing collaborates with a wide range of local, regional, and national partners to support tourism, events, and community engagement in Emporia. Key partners include:<br><br>City of Emporia – Ongoing coordination on tourism development, infrastructure, and community initiatives<br>Visit Emporia – Tourism promotion, visitor engagement, and event support<br>Kansas Tourism – State-level support through the Attraction Development Grant program<br>Disc Golf Pro Tour – National event sanctioning, media coverage, and tournament promotion<br>Professional Disc Golf Association – Event sanctioning and global promotion of competitive disc golf<br>Emporia State University – Community engagement, student involvement, and event participation<br>Dynamic Discs – Industry partnership, event support, and brand alignment<br>Local hospitality partners (hotels, short-term rentals, and restaurants) – Supporting overflow lodging and visitor services during major events<br>Regional contractors, engineers, and service providers – Supporting development, construction, and ongoing operations<br><br>These partnerships collectively strengthen Champions Landing's ability to drive tourism, host large-scale events, and deliver meaningful economic impact to the Emporia community. |

**Organization Sustainability**

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

**Name of funder**

State of Kansas Attraction Development Grant

**Amount requested**

$81,900

**Amount and date of most recent award**

$81,900 - February 2026 awarded

**What are the metrics that will determine success of the program/event?**

The success of the Champions Landing tourism expansion will be measured through data-driven metrics that align with increased visitation, overnight stays, and economic impact for Emporia:

Overnight Stays Generated
Number of booked nights across on-site tiny homes and RV pads, along with increased occupancy at local hotels and short-term rentals during major events

Transient Guest Tax (TGT) Growth
Measurable increases in TGT collections driven by extended visitor stays and new lodging inventory

Event Attendance & Participation
Total number of players, spectators, and out-of-town visitors attending events such as the Champions Landing Open, Dynamic Discs Open, Glass Blown Open, and PDGA Amateur World Championships 2027

Average Length of Stay
Increase in multi-day visits compared to historical single-day or short-duration trips

Visitor Spending
Growth in on-site food and beverage revenue as well as broader local spending at Emporia businesses

Lodging Occupancy Rates
Utilization rates of tiny homes and RV pads, particularly during peak tourism periods and events

Media Reach & Exposure
Viewership and engagement through national coverage via the Disc Golf Pro Tour and other media platforms, increasing awareness of Emporia as a destination

Repeat Visitation
Percentage of returning visitors and participants, indicating sustained tourism growth and long-term destination appeal

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| **Are you applying for a Transient Guest Tax Appropriation for an organization or event?** | Yes |
| **How does your company/program support tourism in Emporia?** | Champions Landing supports tourism in Emporia by serving as a year-round destination that attracts out-of-town visitors through events, recreation, and hospitality offerings. The facility hosts major disc golf tournaments and community events that bring hundreds to thousands of participants and spectators to Emporia, including the Dynamic Discs Open, Glass Blown Open, and the PDGA Amateur World Championships 2027.<br><br>In addition to events, Champions Landing offers a unique combination of amenities—including championship-level disc golf courses, food and beverage service, and outdoor recreation—that make it a destination for both regional and national visitors. This diverse offering encourages visitors to travel to Emporia not just for a single event, but as a place to stay, play, and experience over multiple days.<br><br>The current expansion project further strengthens this impact by introducing on-site lodging through tiny homes and RV pads, directly increasing overnight stays and Transient Guest Tax generation. By converting day-trip visitors into multi-day guests, Champions Landing helps drive sustained tourism activity, increase local spending, and enhance Emporia's visibility as the Disc Golf Capital of the World. |

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| **Is your parent company for profit?** | Yes |
| **Is your company owned locally?** | Yes |
| **Do you own a local physical retail building?** | Yes |
| **Do you pay local property taxes?** | Yes |
| **Do you collect sales tax?** | Yes |
| **How many local full-time equivalent employees (FTE) do you have?** | 10 |
| **If the event makes a profit, how is the profit utilized?** | Any profit generated by Champions Landing will be reinvested back into the facility and its ongoing development to enhance tourism, improve the guest experience, and support long-term sustainability. This includes continued investment in infrastructure, course improvements, event hosting capabilities, and maintenance of the property and equipment. |
| **Upload profit/loss statement.** | Projection 2026 - Dynamic Brewing Company LLC_Profit and Loss (1).xlsx<br>ProfitandLoss 2025.pdf |
| **If there is a loss, how to you cover it?** | 2025 results were negative while we navigated business challenges but a disciplined budget for 2026 projects a very welcome break-even to $100,000 net profit.<br><br>The business has implemented cost-control measures and diversified revenue streams, including food and beverage operations, events, and future lodging—to improve long-term financial sustainability and reduce risk over time.<br><br>It is important to note that the requested Transient Guest Tax funding is not intended to support ongoing operations or offset losses, but rather to complete a capital project that will strengthen revenue generation, increase overnight visitation, and improve overall financial performance.<br><br>Financial losses have been covered by Jeremy Rusco |
| **What was the date of your event last year?** | 08/01/2025 |
| **Did you receive City services at your last event?** | No |
| **Charitable Local Community Contributions** | Annually, Champions Landing provides:<br><br>Monetary Contributions: Approximately $5,000 per year in direct financial support to local initiatives, sponsorships, and charitable causes<br><br>In-Kind Contributions: Estimated $10,000+ in value annually, including donated event space, food and beverage support, tournament hosting assistance, and fundraising partnerships<br><br>Event Support: Hosting and supporting community events, fundraisers, and |

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| | tournaments that benefit local organizations and drive additional community engagement |
| **Describe your marketing strategy to maximize attendance at event.** | Champions Landing markets to attract regional and national visitors, with a focus on increasing overnight stays and tourism impact in Emporia.<br><br>Events are promoted through partnerships with the Disc Golf Pro Tour and the Professional Disc Golf Association, providing national exposure and access to highly engaged audiences. Digital marketing efforts, including social media, email campaigns, and online event promotion, target both returning visitors and new audiences within key driving markets.<br><br>Locally, Champions Landing collaborates with Visit Emporia to align tourism messaging and outreach. Marketing emphasizes the full destination experience, encouraging multi-day visits through events, amenities, and lodging.<br><br>This approach maximizes attendance while prioritizing out-of-town visitation and extended stays that drive economic impact for Emporia. |
| **What area organizations do you help?** | Emporia State University<br>Visit Emporia<br>Rotary<br>PEO |
| **How many events do you sponsor?** | 12 |

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

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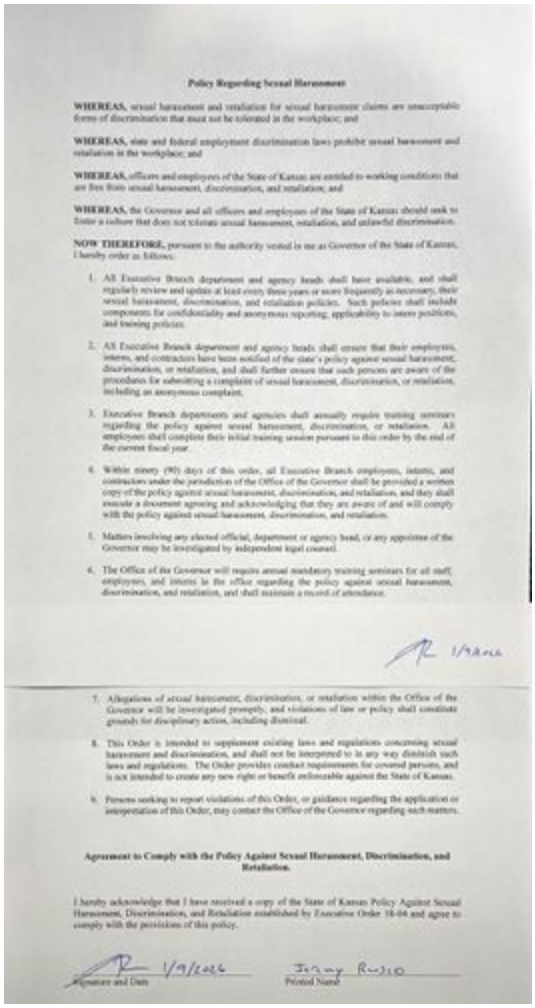
| **What is the plan to keep the program/event running in the future without TGT funding?** | Champions Landing is getting positioned to operate as a self-sustaining, revenue-generating destination supported by diversified income streams, including food and beverage operations, event hosting, and on-site lodging through tiny homes and RV pads. These combined revenue sources provide ongoing financial support for operations and future growth.<br><br>The requested Transient Guest Tax (TGT) funding is intended as a one-time investment to complete a capital phase of development that enhances the facility's ability to generate revenue and attract overnight visitors. Once completed, the expanded amenities and lodging capacity will increase cash flow, improve operational efficiency, and reduce reliance on external funding.<br><br>Additionally, Champions Landing will continue leveraging partnerships with organizations such as the Disc Golf Pro Tour, Professional Disc Golf Association, and Visit Emporia to sustain and grow event-driven tourism.<br><br>This approach ensures that the project remains financially sustainable long-term, with private investment and earned revenue supporting ongoing operations while continuing to deliver tourism and economic benefits to the Emporia community. |
| **Upload IRS Form 990** | TaxClearanceCertificate.pdf |
| **Upload most recent audit or financial review** | P&L 25 v 26 Q1.pdf |

**Upload organization or event detailed budget**

Emporia TGT Tourism Expansion @ Champions Landing.pdf

**Upload anti-discrimination policy**



**Policy Regarding Sexual Harassment**

**WHEREAS,** sexual harassment and retaliation for sexual harassment claims are unacceptable forms of discrimination that must not be tolerated in the workplace; and

**WHEREAS,** state and federal employment discrimination laws prohibit sexual harassment and retaliation in the workplace; and

**WHEREAS,** officers and employees of the State of Kansas are entitled to working conditions that are free from sexual harassment, discrimination, and retaliation; and

**WHEREAS,** the Governor and all officers and employees of the State of Kansas should seek to foster a culture that does not tolerate sexual harassment, retaliation, and unlawful discrimination.

**NOW THEREFORE,** pursuant to the authority vested in me as Governor of the State of Kansas, I hereby order as follows:

1. All Executive Branch department and agency heads shall have available, and shall regularly review and update at least every three years or more frequently as necessary, their sexual harassment, discrimination, and retaliation policies. Such policies shall include components for confidentiality and anonymous reporting, applicability to intern positions, and training policies.

2. All Executive Branch department and agency heads shall ensure that their employees, interns, and contractors have been notified of the state's policy against sexual harassment, discrimination, or retaliation, and shall further ensure that such persons are aware of the procedures for submitting a complaint of sexual harassment, discrimination, or retaliation, including an anonymous complaint.

3. Executive Branch departments and agencies shall annually require training seminars regarding the policy against sexual harassment, discrimination, or retaliation. All employees shall complete their initial training session pursuant to this order by the end of the current fiscal year.

4. Within ninety (90) days of this order, all Executive Branch employees, interns, and contractors under the jurisdiction of the Office of the Governor shall be provided a written copy of the policy against sexual harassment, discrimination, and retaliation, and they shall execute a document agreeing and acknowledging that they are aware of and will comply with the policy against sexual harassment, discrimination, and retaliation.

5. Matters involving any elected official, department or agency head, or any appointee of the Governor may be investigated by independent legal counsel.

6. The Office of the Governor will require annual mandatory training seminars for all staff, employees, and interns in the office regarding the policy against sexual harassment, discrimination, and retaliation, and shall maintain a record of attendance.

1/9/2018

7. Allegations of sexual harassment, discrimination, or retaliation within the Office of the Governor will be investigated promptly, and violations of law or policy shall constitute grounds for disciplinary action, including dismissal.

8. This Order is intended to supplement existing laws and regulations concerning sexual harassment and discrimination, and shall not be interpreted to in any way diminish such laws and regulations. The Order provides conduct requirements for covered persons, and is not intended to create any new right or benefit enforceable against the State of Kansas.

9. Persons seeking to report violations of this Order, or guidance regarding the application or interpretation of this Order, may contact the Office of the Governor regarding such matters.

**Agreement to Comply with the Policy Against Sexual Harassment, Discrimination, and Retaliation.**

I hereby acknowledge that I have received a copy of the State of Kansas Policy Against Sexual Harassment, Discrimination, and Retaliation established by Executive Order 18-04 and agree to comply with the provisions of this policy.

1/9/2018 — Jerry Rusco

Signature and Date — Printed Name

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds

terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

# Emporia Disc Golf Tourism Enhancement Initiative

### Funding Request to the Emporia Transient Guest Tax Fund

**Applicant:** Champions Landing (Dynamic Brewing Company, LLC)

**Request Amount:** $58,000

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## Executive Summary

Champions Landing respectfully requests $58,000 from the Emporia Transient Guest Tax Fund to support the **Emporia Disc Golf Tourism Enhancement Initiative**, a targeted investment in championship-level course infrastructure and event support designed to strengthen Emporia's position as the **Disc Golf Capital of the World**.

This initiative focuses on improvements and event support directly tied to attracting visitors, increasing overnight stays, enhancing spectator experiences, and supporting the continued growth of nationally recognized disc golf events hosted in Emporia.

Champions Landing serves as a host venue for many of the sport's most recognized events, including the Dynamic Discs Open, Glass Blown Open, Champions Landing Open DGPT Tour Stop, Kansas Amateur Championships, Kansas State Doubles Championship, Mid-America National Collegiate Championships, and the Amateur World Championships in 2028. In addition to these events, Emporia and Champions Landing are essential to the success of the PDGA World Championships, Masters World Championships, and Junior World Championships that have been hosted in Emporia in previous years.

As competition among host communities continues to increase, ongoing investment in championship-level infrastructure and event support is necessary to maintain Emporia's leadership position and maximize the tourism and economic impact generated by these events.

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## Why This Matters for Emporia

Emporia has spent more than two decades building its reputation as the **Disc Golf Capital of the World**. Through the vision and commitment of local organizations, businesses, volunteers, and community leaders, disc golf has become one of Emporia's most recognized tourism assets and a significant driver of visitor activity and economic impact.

Today, communities across the country are investing heavily in new courses, event infrastructure, and destination amenities in an effort to attract the same tournaments, visitors, and national attention that Emporia has worked years to establish. While Emporia currently enjoys a leadership position within the sport, maintaining that position requires continued investment and innovation. To remain relevant and competitive on the national stage, we must continue enhancing the visitor experience, supporting premier events, and investing in the infrastructure that attracts players and spectators from across the country.

Supporting Champions Landing's transformation and the major disc golf events hosted on-site is an investment in preserving and strengthening one of Emporia's most valuable tourism advantages. By continuing to invest in

championship-level facilities and event experiences, Emporia can maintain its leadership role within the sport while generating increased tourism activity, overnight stays, and economic impact for the community.

Thousands of visitors travel to Emporia annually to participate in tournaments, spectate professional competition, visit disc golf destinations, and experience the community that helped shape the sport. Champions Landing experiences disc golf destination travelers on a daily basis.

These visitors generate significant economic activity through:

- Hotel stays
- Short-term lodging
- Restaurants and bars
- Retail shopping
- Fuel purchases
- Tourism attractions
- Event participation

The proposed improvements are designed to enhance the visitor experience, support premier tournament operations, and position Emporia to successfully host future national and international events.

Supporting Champions Landing's transformation and the disc golf events hosted on-site is essential to meeting the demands of large-scale tournaments and maximizing tourism and economic impact for Emporia.

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## Project Objectives

### 1. Maintain Eligibility for Premier Events

Implement course infrastructure improvements necessary to meet evolving Disc Golf Pro Tour and PDGA Major standards.

### 2. Enhance Visitor and Spectator Experience

Improve course features, viewing areas, navigation, and iconic destination assets that elevate the overall event experience.

### 3. Support Event Growth

Provide resources to increase participation, visibility, and tourism impact associated with major events hosted in Emporia.

### 4. Prepare for the 2028 Amateur World Championships

Ensure Champions Landing is positioned to successfully host competitors, spectators, media, and visitors expected to travel to Emporia for one of the sport's most prestigious amateur events.

## 5. Position Emporia & Champions Landing as a premier Tournament Venue

Continued investment and commitment sends a clear message to the PDGA & DGPT that Emporia and Champions Landing are an obvious host location for PDGA Majors and DPGT Elite Series events moving forward.

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## Proposed Budget

## Championship Course Infrastructure

**Championship Course Redesign & Signage: $15,000**
Course redesign and infrastructure improvements necessary to meet evolving DGPT and PDGA Major standards and maintain eligibility for premier events.

**Iconic Island Hole #16 Restoration: $15,000**
Restoration of one of the most recognizable and photographed holes in professional disc golf, including limestone erosion control and bridge improvements.

**Course Improvement Budget: $10,000**
Spectator enhancements, championship-level basket installations, strategic landscaping, erosion control, and infrastructure improvements that enhance tournament play and visitor experience.

**Concrete Teepads: $8,000**
Installation of sixteen permanent championship-level teepads on the Silver and Gold Courses.

**Course Reseeding & Beautification: $5,000**
Repair and beautification of high-traffic tournament areas.

**Hole 18 Teepad Platform Extension & Bridge: $5,000**
Infrastructure improvements to support tournament flow, spectator access, and championship-level play.

Please note that individual support for each tournament is not being requested. The newly established disc golf tournaments that Champions Landing is responsible for contributing in a meaningful way to the Emporia economy and could/should certainly be considered for TGT support if necessary to justify TGT funding.

- Champions Landing Open DPGT Event (3-day event)
- Kansas Amateur Championships PDGA A-Tier (3-day event)
- Champs Challenge PDGA B-Tier + Kansas State Doubles Championship (2-day event)
- Mid-America National Collegiate Championships (2-day event)
- Children’s Miracle Network + Walmart Fundraiser Event
- Champs Triples Safar Event
- Throw for More - Grow the Sport Event
- St. Patty’s Doubles
- Etc.

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## Expected Outcomes

The proposed improvements and event support are expected to:

• Increase overnight stays and visitor spending

• Enhance Emporia's reputation as the **Disc Golf Capital of the World**

• Support successful execution of major tournaments and championships

• Improve visitor experience for players and spectators

• Strengthen Emporia's ability to attract future PDGA Major and Disc Golf Pro Tour events

• Support preparations for the 2028 Amateur World Championships

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## Closing

This initiative represents a strategic investment in one of Emporia's most recognizable tourism assets and one of the community's strongest tourism identities. The requested funding represents only a portion of the investment and commitment that Champions Landing has made toward transforming a historic property into a year-round tourism destination.

Over the past several years, significant private capital has been invested in course development, event infrastructure, hospitality improvements, venue enhancements, public access, and destination marketing. Additional investments continue to be made through private funding to further expand the property's ability to attract visitors, host major events, and generate overnight stays.

This request is intended to complement those investments by focusing specifically on championship-level course improvements and event support that will strengthen Emporia's ability to attract premier tournaments, enhance the visitor experience, and maximize the tourism and economic impact generated by disc golf. Together, these public and private investments will help ensure that Emporia remains a leader in the sport while continuing to drive meaningful economic activity for local hotels, restaurants, retailers, and tourism partners.

By investing in championship-level infrastructure and event support, the City of Emporia can help ensure that nationally recognized disc golf events continue to generate overnight stays, visitor spending, and long-term economic impact for local businesses and residents.

Thanks for your consideration and know that your support goes a long way to keeping Emporia known as **“The Disc Golf Capital of the World”**.

| Item/Project | Description | Cost |
|---|---|---|
| Championship Course Redesign + New Signs | DGPT Suggested EMAC Championship Course redesign changes to support constant and demanding course requirements to satisfy DGPT/PDGA Majors | $15,000 |
| Iconic Island Hole # 16 Restoration | Install Limestone wall + new bridge to visually enhance one of the most iconic holes in disc golf and preserve the hole from erosion issues | $15,000 |
| Disc Golf Course Improvement Budget | Allowance to support course improvements that will make a lasting impact - Limestone & elevated baskets, mogels, strategic tree planting, etc | $10,000 |
| Concrete Teepads | Install 16 concrete teepads on Champs Silver & Champs Gold Courses to attract larger PDGA events that require teepad surface @ $500 each | $8,000 |
| Course Reseeding | Reseed areas that have erosion/bare spots due to conversion from ball golf to disc golf course to beautify the property | $5,000 |
| Hole 18 teepad platform extension + bridge | New teepad will be located on the dam and needs to have a runway built + new bridge to cross the spillway with a cart and keep the flow natural | $5,000 |
| **TOTAL Projected Budget** | | **$58,000** |

## City of Emporia Appropriations and Sponsorship Request

Please fill out the information below to be considered for the **FY 2027 Appropriations or Sponsorship Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Friday, April 3, 2026, by 5:00 p.m.

| | |
|---|---|
| **Name of parent company** | Emporia State University Foundation |
| **Parent company physical location address** | 1500 Highland St, Emporia KS 66801 |
| **Organization name** | Emporia State University Foundation |
| **Complete mailing address** | mtemple2@emporia.edu |
| **Phone number** | 6208032343 |
| **Website address** | www.emporia.edu/foundation/giving |
| **Executive Director** | Dr. Jason Drummond |
| **Executive Director email** | jdrummon@emporia.edu |
| **Board chair** | Jason Fanning |
| **Board Chair email** | jfanning@emporia.edu |
| **Prepared by name and title** | Meredith Templeton, Executive Assistant to the Vice President of Development |

Please provide local contact information if different than above.

| | |
|---|---|
| **Local contact name and title** | Daphne Mayes, STEM Outreach Director |
| **Mailing address** | 1 Kellogg Circle, Box 4010 |

| | |
|---|---|
| **Phone number** | 620-341-5934 |
| **Email address** | dmayes1@emporia.edu |

**Supervision or financial administration**

i. **Name**

Dr. Jason Drummond

**Title**

President and CEO

**Responsibilities**

Strategic Leadership, Fundraising and Revenue Generation, Board Management and Governance, Financial Oversight, Team Leadership & Culture, University Partnership, Community & External Relations, and Compliance and Stewardship

ii. **Name**

Daphne Mayes

**Title**

STEM Outreach Director

**Responsibilities**

Lead contact for Vamos a Pescar!

| | |
|---|---|
| **Organization mission** | Emporia State University<br>Preparing students for lifelong learning, rewarding careers, and adaptive leadership.<br>Emporia State University Foundation<br>Raising and managing philanthropic resources to advance the mission of Emporia State University.<br>Emporia State University Alumni Association<br>Building relationships for Emporia State University – today and tomorrow. |
| **Organization Goals** | GOAL 1: Pursue distinctive initiatives in curricula and programs.<br><br>GOAL 2: Develop the university's capacity for adaptive leadership consistent with the Kansas Leadership Center framework.<br><br>GOAL 3: Enhance the competitive role of Kansas by enrolling, retaining, and graduating students ready for life and career.<br><br>GOAL 4: Create and support sustainable innovation and growth.<br><br>GOAL 5: Become a model for diversity, equity, and inclusion. |
| **Program organization/event name** | Vamos a Pescar |
| **Amount of funding requested from City** | 3500.00 |

| | |
|---|---|
| **Total operating or event budget** | 12600.00 |
| **What percentage of your total program budget does City funding request represent?** | 27 |
| **Provide profit/loss statement.** | Profit and Loss Statement.pdf |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | Item Amount<br>Music 1000<br>Coffee 500<br>Volunteer lunch 2000<br>Development Fee 475<br>Total requested funds 4200 |
| **Is this a one-time funding request?** | No |
| **If not, provide information on why you need ongoing funding.** | This is an annual community event that we hope to continue to grow. There is always a<br>need for this time of educational programming. |
| **Number served by this program in previous year.** | 250 |
| **Projected number served by this program in the upcoming year.** | 400 |
| **Estimated number who will stay overnight.** | 40 |
| **Has your organization previously received funding from the City of Emporia?** | No |
| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | No |
| **Please show all in-kind matches your agency or organization receives.** | Item Amount Source of funds<br>T-shirts for Volunteers 1400 ESU<br>Prizes (fishing poles) 200 Donated<br>Volunteer time (90 volunteers x $10/hr x 4 hrs) 3600 Donated<br>Transporation fees (hayrack ride & golf carts) 1400 Donated<br>Marketing budget 500 ESU<br>Promotions (tabling, radio, other) 500 Donated<br>Gift basket/prizes/ other donations 500 Donated<br>Tables & chairs 500 Donated<br>30 lbs fish for fish fry 500 Donated<br>Total expenses/funds from other sources 9100 |
| **How does this program provide a benefit to Emporia?** | Vamos a Pescar! (Let’s go Fishing!) is a free event hosted at Emporia State University's<br>Prophet Aquatic Research and Outreach Center (PAROC), offering an educational family friendly experience featuring fishing, conservation and outdoor fun. |

| | |
|---|---|
| | Those new to fishing and experienced anglers alike will learn techniques, understand<br>rules and regulations, explore water safety and participate in hands-on educational programming.<br>The event benefits Emporia because it welcomes all community members to come together to learn more about fishing and the outdoors. It also benefits Emporia because<br>it brings together various community members and organizations to work on a shared partnership. |
| **Does your organization service areas outside of the Emporia geographical area?** | Yes |
| **If so, what are those areas?** | This event invites anyone to attend for free. It has been advertised and communicated<br>through many outlets including the Emporia State University Media and Socials, Emporia<br>Gazette, KVOE, Kansas Department of Wildlife & Parks Magazine, Kansas Hispanic &<br>Latino American Affairs Commission Newsletter, The Shopper, Visit Emporia. |
| **Are services to clients free of charge or fee-based?** | Free of charge |
| **Will this funding request offset any municipal services?** | No |
| **Operating budget surplus** | Operating Budget Surplus VAP.docx |
| **Operating budget deficit** | Operating Budget Deficit VAP.docx |
| **Data to support need for increase funding** | Data to Support Increase Need for Funding.docx |
| **Prize amounts** | Prizes.docx |
| **Are you aware of any pending investigations, litigation, claims, or assessments against the organization?** | No |
| **Please list your community partners.** | Vamos a Pescar is a collaborative effort that also includes Emporia State University, Emporia Public Schools, What's In Outdoors, Hispanics of Today and Tomorrow and the<br>Kansas Department of Wildlife and Parks. The event would not be possible without the<br>support of several local businesses, organizations and volunteers. |
| **Organization Sustainability** | |

i. Please list other organizations (foundations, government agencies, service clubs, etc.) from which you have previously received funds or will be seeking to receive funds for your organization's program or event this year.

**Name of funder**

Emporia State University

**Amount requested**

1900.00

**Amount and date of most recent award**

July 28, 2025 - $1900

**What are the metrics that will determine success of the program/event?**

Key Success Metrics

1. Volunteer Participation
Total number of volunteers engaged
Volunteer-to-attendee ratio
Volunteer retention (returning vs. new volunteers)
Post-event volunteer satisfaction

2. Attendance

Total attendance compared to goal
Percentage of capacity filled
Number of first-time attendees
Percentage of out-of-town attendees (if relevant)

3. Survey Results (Participant Experience)

Overall satisfaction rating
Net Promoter Score (likelihood to recommend)
Perceived value of the event
Qualitative feedback (what attendees liked / areas to improve)

| | |
|---|---|
| **Are you applying for a Transient Guest Tax Appropriation for an organization or event?** | Yes |
| **How does your company/program support tourism in Emporia?** | By bringing in out-of-town participants and spectators, our event drives measurable tourism impact in Emporia—from hotel bookings and restaurant traffic to increased exposure for local attractions. This not only boosts short-term economic activity but also strengthens Emporia's long-term reputation as a vibrant place to visit. |
| **Is your parent company for profit?** | No |
| **Is your company owned locally?** | No |
| **Do you own a local physical retail building?** | No |
| **Do you pay local property taxes?** | No |

| | |
|---|---|
| **Do you collect sales tax?** | No |
| **How many local full-time equivalent employees (FTE) do you have?** | 26 |
| **If the event makes a profit, how is the profit utilized?** | Any net surplus will be designated as carryforward seed funding for the subsequent fiscal year's budget. |
| **Upload profit/loss statement.** | Profit and Loss Statement.pdf |
| **If there is a loss, how to you cover it?** | N/A - donations |
| **What was the date of your event last year?** | 09/18/2025 |
| **Did you receive City services at your last event?** | No |
| **Charitable Local Community Contributions** | N/A |
| **Describe your marketing strategy to maximize attendance at event.** | This event is free and open to the public, ensuring broad accessibility and community participation. Promotion has been strategically executed across multiple channels to maximize reach and awareness, including Emporia State University media and social platforms, The Emporia Gazette, KVOE, Kansas Department of Wildlife and Parks magazine, Kansas Hispanic and Latino American Affairs Commission newsletter, The Shopper, and Visit Emporia.<br><br>This multi-channel approach helps ensure diverse audience engagement, increases regional visibility, and supports strong attendance. |
| **What area organizations do you help?** | N/A - We partner with these organizations to expand outreach, engage diverse audiences, and elevate the event's regional visibility, contributing to strong attendance and community impact. |
| **How many events do you sponsor?** | 40 |

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

| | |
|---|---|
| **What is the plan to keep the program/event running in the future without TGT funding?** | The event will be sustained through sponsorships, donor support, community partnerships, and reinvestment of surplus funds, ensuring long-term success without reliance on TGT funding. |
| **Upload IRS Form 990** | 990 Return - FYE 06302024 - Public Disclosure Copy.pdf |
| **Upload most recent audit or financial review** | Audit Report - FYE 06302025 - FINAL.pdf |

| | |
|---|---|
| **Upload organization or event detailed budget** | Detailed Budget.docx |
| **Upload letter demonstrating 501(c)3 status** | Doc2.docx |

**Upload board membership list**

EMPORIA STATE UNIVERSITY
FOUNDATION

Chelsea Wilke
Chief of Staff and Executive Initiatives
620.341.6475
emporia.edu/foundation

**FY2026 Emporia State University Foundation Board of Trustees**

Bob Baker
Aaron Bauck
Scott Bender
Ross Bjork
Dennis Brockman, Sr.
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Michael Burbach
Greg Burger
Edward Cates
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Cynthia Eisenhauer
Greg Ek
Jason Fanning, *Board Chair*
Corie Forbes
Joyce French
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Michael Gonzales
Rose Haggerty
Steve Harmon
Derrek Harter
Ray Harvey
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Troy Johnston
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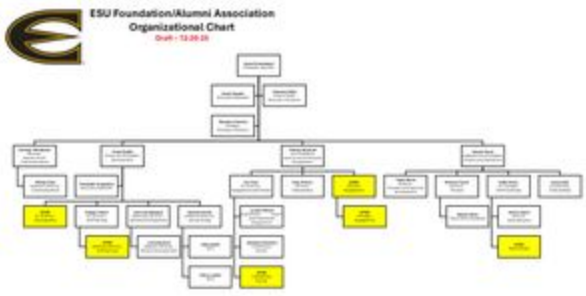
John Stibal
Robert Swanson
Charisse Symmonds, DO
Lauren Tanner-Leif
Sarah Velasquez
Jackie Vietti
Angela Watson
Wendy Wheat
Angel Zimmerman

*Updated 12/31/25*

**Upload organizational chart**




| | |
|---|---|
| **Upload anti-discrimination policy** | Anti Discrimination.docx |
| **Upload organization by-laws** | Bylaws - Revised - approved 8-12-25.pdf |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

# City of Emporia Special Appropriations Request

05/05/2026 1:51 PM (CDT)

## City of Emporia Special Appropriations Request

Please fill out the information below to be considered for the **FY 2025 Special Appropriations Grant**.

Responses should be detailed, and all questions must be completed. Failure to provide the requested information may result in a denial.

If you have questions about the form, please contact Christine Torrens at 620-341-4304 or ctorrens@emporiaks.gov.

Submitting a grant application does not guarantee funds will be awarded. All completed applications will be reviewed by the Emporia City Commission. The Commission, in its sole discretion, may approve or deny requests. Any allocation awarded is subject to the availability of funds and compliance with the conditions of the award.

By submitting an application, Applicant agrees and certifies that any funds granted by the City will not be used to buy, rent, and/or lease any furniture, fixtures, or equipment; make any building improvements; or pay any salaries, bonuses, and/or travel expenses.

**Event Submission Deadline**: Tuesday, April 1, 2025, by 5:00 p.m.

| | |
|---|---|
| **Name of parent company** | CareArc, Inc. |
| **Parent company physical location address** | 420 W. 15th Avenue; Emporia, KS 66801 |
| **Organization name** | CareArc, Inc. |
| **Complete mailing address** | 420 W. 15th Avenue; Emporia, KS 66801 |
| **Phone number** | 620-342-4864 |
| **Website address** | www.carearc.org |
| **Executive Director** | Renee E. Hively |
| **Executive Director email** | rhively@carearc.org |
| **Board chair** | Rick Torres |
| **Board Chair email** | lanman540@yahoo.com |
| **Prepared by name and title** | Renee Hively, CEO |

Please provide local contact information if different than above.

| | |
|---|---|
| **Local contact name and title** | Seresa Howe, CFO |
| **Mailing address** | 420 W. 15th Avenue |
| **Phone number** | 620-208-3703 |

| | |
|---|---|
| **Email address** | showe@carearc.org |
| **Organization mission** | To provide personalized, affordable, and quality health services for all. |
| **Organization Goals** | CareArc's goal is to be the provider of choice for employing passionate team-oriented people, delivering inclusive health services in a warm and caring environment, and improving everyday life for a diverse population. The goal of this project is to be respectful of our neighbors by eliminating our parking footprint in the surrounding residential areas and to protect the safety of our staff and patients. |
| **Program organization/event name** | CareArc State Street Parking |
| **Funding requested from City** | 40,000 |
| **Total operating or event budget** | 172,217.44 |
| **What percentage of your total program budget does City funding request represent?** | 23.23% |
| **Provide profit/loss statement.** | Profit Loss Stmt Mar2026 CAREARC.pdf<br>East Parking Lot Line Item Budget Form $40K 23.23%.xlsx |
| **Please, provide a detailed breakdown of how the requested funds will be allocated.** | The budget document was uploaded in the Profit and loss statement section. CareArc will allocate $40,000 towards the concrete cost line item. |
| **Is this a one-time funding request?** | Yes |
| **Number served by this program in previous year.** | 7319 |
| **Projected number served by this program in the upcoming year.** | 8000 |
| **Estimated number who will stay overnight.** | 0 |
| **Has your organization previously received funding from the City of Emporia?** | No |
| **Will you require or request any other funding or in-kind services from the City or other taxing entities?** | No |
| **Please show all in-kind matches your agency or organization receives.** | n/a |
| **How does this program provide a benefit to Emporia?** | CareArc proposes to develop a parking lot on an existing parcel purchased in January 2025, located off 15th Avenue and State Street, behind the Hillcrest Apartments (former St. Mary's Hospital property). The project will add 33 |

| | |
|---|---|
| | dedicated parking spaces for CareArc staff.<br><br>Community Benefit:<br>Hammond Park is one of the most heavily utilized green spaces in the city which hosts family and large community events such as the Glass Blown Open and Unbound Gravel. To support community needs, the proposed parking lot will be available for public use during evenings, weekends, and special events when clinic operations are closed.<br><br>Safety Impact:<br>The primary purpose of this project is to improve staff and pedestrian safety. Currently, employees often park along or near the busy 15th Avenue corridor, which experiences high traffic volumes. Relocating staff parking to a designated off-street lot will reduce the need for staff to back out onto a highly trafficked street or walk across the street to get to their place of employment. It also lowers the risk of vehicle-pedestrian or vehicle-to-vehicle conflicts and improves the overall safety of employees arriving and departing from work. This development will significantly improve staff safety by reducing the need for employees to park along the heavily trafficked 15th Avenue corridor. By relocating staff vehicles to off-street parking, the project will also free up public spaces for patients, improving access to CareArc services and parking for residents of Highland apartments.<br><br>Traffic and Parking Impact:<br>Shifting staff vehicles from on-street parking to an off-street facility will reduce congestion along 15th Avenue and State Street, particularly during peak clinic hours. This change will improve traffic flow and sightlines while preserving curb space for short-term patient parking near CareArc facilities.<br><br>The project will significantly reduce employee parking in nearby residential areas and along State Street between 15th and 18th Avenues. As a result, surrounding neighborhoods will experience less parking spillover, improved access for residents, and reduced traffic circulation caused by drivers searching for available spaces.<br><br>By increasing off-street parking availability near the park, the project will help accommodate event attendance, reduce unsafe or illegal parking during high-traffic events, and ease congestion in surrounding residential streets. This shared-use approach ensures the development provides a direct public benefit in addition to meeting organizational needs.<br><br>Overall Impact:<br>The proposed parking lot represents an efficient use of land already owned by CareArc and supports multiple community goals, including improved employee and pedestrian safety, reduced traffic congestion, enhanced patient access, increased event parking capacity, and minimized neighborhood impacts. Overall, the project strengthens both CareArc's operational needs and broadens the community's access. |
| **Does your organization service areas outside of the Emporia geographical area?** | Yes |
| **If so, what are those areas?** | CareArc serves a five-county catchment area (Chase, Greenwood, Lyon, Osage, and Woodson). |
| **Are services to clients free of charge or fee-based?** | Fee-based |
| **If fee-based, what is the fee?** | Fees vary by CPT codes charged to the patients and by type of visit. |
| **What is the average cost to participate in your program?** | No cost N/A |

| | |
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| **Will this funding request offset any municipal services?** | No |
| **Operating budget surplus** | 2025 Operating Budget Surplus notes.pdf |
| **Are you aware of any pending investigations, litigation, claims, or assessments against the organization?** | No |
| **Please list your community partners.** | Newman Regional Health, Stormont Vail, Crosswinds, United Way of the Flint Hills, Local Police Department, Sheriffs Department, USD 253, 251,252, Eckan, East Central Public Health Coalition, Healthier Lyon County, ESU School of Nursing, Flint Hills Technical College |
| **Are you applying for a Transient Guest Tax Appropriation for an organization or event?** | Yes |
| **How does your company/program support tourism in Emporia?** | A strong healthcare infrastructure contributes to the city's overall livability score, providing access to healthcare for some of our most vulnerable, the underinsured and uninsured. It protects visitors through vaccinations, communicable disease prevention, and health education. This protects residents, visitors, and event attendees. A healthy community is essential for safe tourism and repeat visitation. In addition, CareArc supports tourism by ensuring accessible healthcare for visitors and collaborates with our community partners by preparing and participating in emergency prepardness exercises. |
| **Is your parent company for profit?** | No |
| **Is your company owned locally?** | Yes |
| **Do you own a local physical retail building?** | Yes |
| **Do you pay local property taxes?** | No |
| **Do you collect sales tax?** | Yes |
| **How many local full-time equivalent employees (FTE) do you have?** | 90 |
| **If the event makes a profit, how is the profit utilized?** | This is not an event, non-applicable. |
| **Upload profit/loss statement.** | Profit Loss Stmt Mar2026 CAREARC.pdf |
| **If there is a loss, how to you cover it?** | n/a |
| **Did you receive City services at your last event?** | No |
| **Charitable Local Community Contributions** | EHS Class of 2026 After Party Prom: $100.00; NHHS Booster Club After Prom Party $50.00; Cinco De Mayo $100.00; EHS Dance Sponsorship $200.00; Unbound Cycling Jerseys $266.50; EHS Dance Team Booster $50.00; Emporia |

| | |
|---|---|
| | High $295.00; Unbound Cycling Jerseys $177.674;2025 Valley Centr VB $295.00; Beacon of Hope $100.00; Flint Hills Senior Life Fair $107.00; Southwick House $200.00; Dia de los Muertos $75.00; Main Street Block Party $25.00; Northern Heights High School $385.00; Hartford Jr Sr High $385.00; Emporia High School $295.00; EHS Class of 2027 After Prom $100.00; EHS Theater $250.00; NHHS After Prom $100.00; NRH Denim & Diamonds $300.00; Cinco De Mayo $75.00; Chamber of Commerce Annual Meeting $600.00<br>.04% of the total CareArc budget |
| **Describe your marketing strategy to maximize attendance at event.** | This does not apply to the project we are proposing. |
| **What area organizations do you help?** | Beacon of Hope, Emporia High School booster clubs and activities, Northern Heights High School, Emporia Main Street, Unbound Gravel Race, Flint Hills Sr. Life Fair, Southwick House, Hartford JR/SR High, Newman Regional Health, Chamber of Commerce |

Grants awarded for events are disbursed on a reimbursement basis.
All event expense receipts must be provided prior to the disbursement of City funds. Award amounts are subject to reduction based on receipts submitted and the availability of City funds.

| | |
|---|---|
| **What is the plan to keep the program/event running in the future without TGT funding?** | CareArc will maintain all parking lot maintenance (snow removal, lighting, etc.). This project request is a one-time cost. |
| **Upload IRS Form 990** | 990 2024.pdf |
| **Upload most recent audit or financial review** | CareArc Audit 2024.pdf |
| **Upload organization or event detailed budget** | East Parking Lot Line Item Budget Form $40K 23.23%.xlsx |
| **Upload letter demonstrating 501(c)3 status** | IRS Determination Letter 501(c)(3) - CareArc.pdf |
| **Upload statement to indicate match** | East Parking Lot Line Item Budget Form $40K 23.23%.xlsx |
| **Upload board membership list** | Board Roster FY2026.docx |
| **Upload organizational chart** | 040826 - CareArc Org Chart Final.drawio.pdf |
| **Upload anti-discrimination policy** | 11.101.003 Equal Employment Opportunity.pdf |
| **Upload organization by-laws** | 2019-1-22 Board of DIrectors Bylaws Signed.pdf |

We affirm that the information in this application is true to the best of our knowledge.

We affirm that the organization(s) seeking City of Emporia support is open to all eligible citizens regardless of race, color, sex, disability, religious affiliation, or national origin.

We affirm that neither religious education, worship, and/or political organization shall be supported by program funds if granted.

We affirm that this organization is not on any federal terrorism “watch list,” including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorists Organizations maintained by the State Department.

We affirm that this organization does not, will not, and has not knowingly provided financial, technical, in-kind or other material support or resources to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.

We affirm that this organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.

We affirm that this organization does not, will not, and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or support foreign terrorist organizations.

We affirm that this organization does not re-grant to organizations, individuals, programs, and/or projects outside the United States of America without compliance with IRS guidelines.

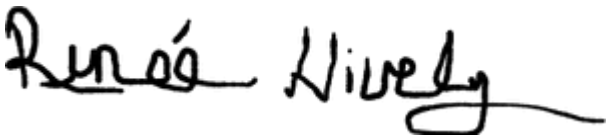
We affirm that this organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.

We affirm that the City of Emporia may confer and share information regarding this application with other funding agencies as it relates to the organization identified within this application.

We affirm that this organization takes reasonable steps to certify against any fraud with respect to the provision of financial, technical, in-kind, or other material support or resources to terrorists and terrorist organizations.

I/We acknowledge all information submitted is accurate. Use of these funds must not violate any state, local or Federal laws. Any illegal use of funds or misrepresentations may be subject to repayment and/or civil or criminal prosecution.

Executive Director Signature



| | |
|---|---|
| **Title:** | Economic Development Service Agreement Follow Up Discussion |
| **Agenda Date:** | August 19, 2026 |
| **Presented By:** | Tayler Wash, Deputy City Manager |

**Background:**

During our previous meeting, the commission was presented with options for how to proceed with current service agreements. The commission agreed to option two for Emporia Main Street and the Regional Development Association.

**Discussion:**

Staff is requesting direction on the following:

1. Select an option for Visit Emporia
2. Determine any other considerations that should be included in the updated service agreements.

Once direction is provided, staff will begin working on the updated agreements and will provide those for the commission at the next meeting.

**Attachments:**

Economic Development Service Agreements PPT

# Economic Development Services

## A Path Forward

August 2026

# Options for Moving Forward

| FUNCTION | OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 |
|---|---|---|---|---|
| **VISIT EMPORIA** | Continue as is. Retain Visit Emporia as a City-funded service contract administered through the Chamber—renew terminated contract. | Fund and reset agreement. Retain Visit Emporia as a City-funded service contract administered through the Chamber. Allocate funding for remainder of 2026. Update the contract to define visitor and destination services, deliverables, reporting, and performance measures. New agreement effective 2027. | Bring services into the City. End existing Chamber agreement; create, post, and hire a City position to lead visitor and destination services. | Competitive contract. Issue an RFP for visitor and destination services and allow qualified organizations to compete for the contract. |
| **RDA** | Continue as is. Retain the current industrial development services agreement with RDA. | Performance reset. Allocate funding for remainder of 2026. Require RDA to hire within 120 days; revise the agreement so the position and work plan deliver City goals for recruitment, retention, and expansion. If the position is not filled within 120 days, the City may suspend, reduce, or redirect remaining funds and pursue another delivery option. | Bring services into the City. End existing RDA agreement; create, post, and hire a City position to lead economic development services. | Competitive contract. Issue an RFP for economic-development services and allow qualified organizations to compete for the contract. |
| **MAIN STREET** | Continue as is. Retain the current downtown revitalization and entrepreneurship services agreement with Main Street. | Fund and reset agreement. Allocate funding for remainder of 2026. Update the contract to define downtown revitalization, entrepreneurship services, deliverables, reporting, and performance measures. New agreement effective 2027. | Bring services into the City. End existing Main Street agreement; create, post, and hire a City position to lead downtown revitalization and entrepreneurship services. | Competitive contract. Issue an RFP for downtown revitalization and entrepreneurship services and allow qualified organizations to compete for the contract. |

# A Consistent Standard for Every City-Funded Service

**Regardless of the service-delivery model selected, City-funded economic-development services should include:**

- A clear public purpose and distinct scope of services
- A realistic annual work plan and budget
- Defined deliverables, performance measures, and reporting
- Clear responsibility for staffing, management, and governance
- Financial transparency and regular performance review
- Expected coordination with other City-funded partners
- A defined process for corrective action, renewal, or transition

# What Else Would You Like For Us to Consider in the Development of These Service Agreements?

## Visit Emporia

**Primary Purpose**: Operate the CVB and promote tourism and conventions

## Regional Development Association

**Primary Purpose**: Industrial recruitment, retention, and economic growth

## Emporia Main Street

**Primary Purpose**: Downtown, commercial, economic development, housing, and entrepreneurship

# Commission Action Report
Executive Session

**Title:** Executive Session

**Agenda Date:** August 19, 2026

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**Recommended Action:**
Recess into executive session for 15 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 at approximately __:_____ a.m./p.m. and the live stream will resume.