



**CITY COMMISSION
TUESDAY, JUNE 18, 2024 AT 11:00 AM
CITY COMMISSION CHAMBER**

ORDER OF BUSINESS

CALL MEETING TO ORDER Mayor Danny Giefer

MEMBERS PRESENT

Vice Mayor Erren Harter
Commissioner Susan Brinkman
Commissioner Jamie Sauder
Commissioner Becky Smith

PROCLAMATIONS

National Teachers Hall of Fame Day Proclamation.

Accepted by: Maddie Fennell, Acting Director of the National Teachers Hall of Fame

PUBLIC FORUM

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

NEW BUSINESS

1) Public Hearing for Submission of the CDBG Grant Application and Resolution No. 3734 & Necessary Documents for 417 Commercial Street.

Presented by: Mark Detter, Assistant City Manager

Recommended Action: Conduct a Public Hearing for Submission of the CDBG Grant Application and Approve Resolution No. 3734 & Necessary Documents for 417 Commercial Street.

2) Resolution No. 3735 Declaring Property at 417 Commercial Street Blighted.

Presented by: Mark Detter, Assistant City Manager

Recommended Action: Approve Resolution No. 3735 declaring property at 417 Commercial Street blighted and authorize the Governing Body and staff to execute all necessary documents.

3) Public Hearing to Appeal SHPO for Property Located at 518 Market Street.

Presented by: Justin Givens, Administrator of Planning & Zoning

Recommended Action: Conduct Public Hearing to Appeal SHPO for Property Located at 518 Market Street.

4) Ordinance No. 24-16 Rezoning Property Located at 518 Market Street from Single-Family Attached to Civic/Public.

Presented by: Justin Givens, Administrator of Planning & Zoning

Recommended Action: Adopt Ordinance No. 24-16 Rezoning Property Located at 518 Market

Street from Single-Family Attached to Civic/Public.

5) **Ordinance No. 24-17 Rezoning Property Located at 518 S. Congress Street from Single-Family Detached to Single-Family Attached.**

Presented by: Justin Givens, Administrator of Planning & Zoning

Recommended Action: Adopt Ordinance No. 24-17 Rezoning Property Located at 518 S. Congress Street from Single-Family Detached to Single-Family Attached.

6) **Ordinance No. 24-18 for a Conditional Use Permit for Transitional Housing at 115 E. Logan Avenue.**

Presented by: Justin Givens, Administrator of Planning & Zoning

Recommended Action: Adopt Ordinance No. 24-18 for a Conditional Use Permit for Transitional Housing at 115 E. Logan Avenue.

7) **External Auditor's Report.**

Presented by: Janet Harrouff, Director of Administrative Services

Recommended Action: Approve the 2023 annual financial audit report.

COMMUNICATIONS

Presented by Trey Cocking, City Manager.

- 1) Financials & Permits
- 2) May Budget

CONSENT AGENDA

Presented by Trey Cocking, City Manager.

- 1) Commission Meeting Minutes for June 7, 2024.

INFORMATIONAL ITEMS

Presented by Trey Cocking, City Manager.

- 1) Information Items

GOVERNING BODY COMMENTS

Mayor Danny Giefer
Vice Mayor Erren Harter
Commissioner Susan Brinkman
Commissioner Jamie Sauder
Commissioner Becky Smith

EXECUTIVE SESSION

- 1) Recess into executive session for consultation with the City Attorney regarding a legal matter which would be deemed privileged in the attorney-client relationship for 25 minutes, and to invite Tayler Wash, Special Projects Director, and stating at which time the open meeting will resume in the City Commission Meeting Room.

RECESS

Recess to Conference Room 1AB for Study Session

STUDY SESSION AGENDA ITEMS

- 1) CIP Budget
- 2) Review of National Electrical Code 2020.

3) Make My Move Discussion.

ADJOURNMENT



PROCLAMATION

WHEREAS, the National Teachers Hall of Fame, founded in Emporia in 1989, is committed to recognizing and honoring exceptional career teachers, encouraging excellence in education, and preserving the rich heritage of the teaching profession in the United States; and

WHEREAS, induction into this esteemed honor is reserved for distinguished career teachers who have devoted a minimum of twenty years to full-time classroom teaching from PreK through 12th grade, and the National Hall of Fame has, with this class, recognized 160 exceptional educators who have dedicated their careers to the education and enrichment of America's children; and

WHEREAS, five of the nation's most exemplary career teachers — Keith Ballard from Spring Valley, CA; Terry Kaldhusdal from Oconomowoc, WI; Shelly Moore Krajacic from Kenosha, WI; Keishia Thorpe from Glenarden, MD; and Joes Truesdell from Hilo, HI — will be inducted into the National Teachers Hall of Fame during a ceremony held in Emporia on June 21, 2024; and

WHEREAS, these career teachers have taken an active leadership role in improving their schools and disciplines, providing learning opportunities, creating a community of learners, making learning meaningful, elevating the academic achievement of all students; and

WHEREAS, the National Teachers Hall of Fame is commemorating educators who have sacrificed their lives at the 10th-anniversary rededication of the National Memorial to Fallen Educators, the only national memorial of its kind in the state of Kansas, on June 21st, 2024, in Emporia, Kansas; and

WHEREAS, the citizens of Emporia, Kansas have given their hearts to making the Hall of Fame week a memorable experience for the inductees and guests through their hospitality and generosity as host families, volunteers, and Friends of Education sponsors, earning Emporia the nickname "Teacher Town, USA" by Teacher Magazine;

NOW, THEREFORE, I, Erren Harter, Vice-Mayor of the City of Emporia, Kansas, do hereby proclaim June 21, 2024, as

NATIONAL TEACHERS HALL OF FAME DAY

in Emporia. We are pleased to join our fellow citizens across the nation, particularly in the four states represented by the 2024 inductees, in recognizing these individuals and the essential role teachers play in our nation.

On this 18th Day of June

ATTEST:

Erren Harter, Vice-Mayor

Kerry Sull, City Clerk



Commission Action Report

Resolution No. 3734 Authorizing Submission of Grant Application for Small Cities CDBG Program Commercial Rehabilitation Category

Title: Resolution No. 3734 Authorizing Submission of Grant Application
for Small Cities CDBG Program Commercial Rehabilitation Category

Agenda Date: June 18, 2024

Presented By: Mark Detter, Assistant City Manager

Background:

In 2024, the City of Emporia used a committee made up of City staff including Director of Special Projects Tayler Wash, City Manager Trey Cocking, and Assistant City Manager Mark Detter to recommend the owner of 417 Commercial Building-Forde Gillette, LLC for the City of Emporia's application for the Small Cities CDBG program through the Kansas Department of Commerce. The 417 Commercial Street Building will apply for a grant award in the commercial rehabilitation category.

Discussion:

In 2024, Forde Gillette, LLC, owner of the 417 Commercial Street Building was the only entity that provided application for the City to consider for Small Cities CDBG Program. The City of Emporia advertised the grant and City application on the website and notified interested parties of the existence of the grant. The CDBG program still has funds available in 2024 that the 417 Commercial Street rehabilitation project meets criteria for as set forth by the Kansas Department of Commerce.

Financial Considerations:

The City of Emporia on behalf of Forde Gillette, LLC owners of 417 Commercial Street Building will apply for \$300,000.00 of CDBG funds under the Commercial Rehabilitation category. Forde Gillette, LLC will dedicate \$119,880.00 to the project under the terms of Resolution No. 3734 of the City of Emporia, Kansas.

Other Considerations:

The City of Emporia will dedicate no City funds for the project but will collaborate with a Grant Administrator to ensure the Grant meets criteria of the Kansas Department of Commerce Small Cities CDBG program.

Recommended Action:

Conduct public hearing to receive input from the public on merits of CDBG grant application. Upon conclusion of the public hearing staff recommends the City Commission approve Resolution No. 3734 certifying legal authority of the City of Emporia to apply for CDBG grant and authorize the Governing Body and staff to execute all necessary documents.

Attachments:

Resolution No. 3734 authorizing Grant application for Small Cities CDBG Program.
Emporia Disclosure Report.
Publication of Notice of Public Hearing

THE CITY/COUNTY OF EMPORIA, KANSAS

RESOLUTION NO. 3734

RESOLUTION CERTIFYING LEGAL AUTHORITY
TO APPLY FOR THE 2024 KANSAS
SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
FROM THE KANSAS DEPARTMENT OF COMMERCE
AND AUTHORIZING THE MAYOR/COMMISSIONER
TO SIGN AND SUBMIT SUCH AN APPLICATION

WHEREAS, The City/County of EMPORIA, Kansas, is a legal governmental entity as provided by the laws of the STATE OF KANSAS, and

WHEREAS, The City/County of EMPORIA, Kansas, intends to submit an application for assistance from the COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

THE APPLICANT hereby certifies that the City/County of EMPORIA, Kansas, is a legal governmental entity under the status of the laws of the STATE OF KANSAS and thereby has the authority to apply for assistance from the KANSAS SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

THE APPLICANT hereby authorizes the MAYOR/COMMISSIONER of EMPORIA, Kansas, to act as the applicant's official representative in signing and submitting an application for the assistance to the COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

THE APPLICANT hereby dedicates \$ 119,880.00 in cash funds toward this project and \$ 0 in force account labor for same.

APPROVED BY THE GOVERNING BODY OF THE CITY/COUNTY OF EMPORIA
KANSAS, this 18th day of JUNE, 2024.

APPROVED _____
MAYOR/COMMISSIONER

ATTEST _____

(SEAL)

THE CITY/COUNTY OF EMPORIA, KANSAS

STATEMENT OF ASSURANCES AND CERTIFICATIONS

The applicant hereby assures and certifies with respect to the grant that:

- (1) It possesses legal authority to make a grant submission and to execute a community development and housing program.
- (2) Its governing body has duly adopted or passed as an official act a resolution, motion, or similar action authorizing the person identified as the official representative of the grantee to submit the final statement, all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the grantee to act in connection with the submission of the final statement and to provide such additional information as may be required.
- (3) Prior to submission of its application to Commerce, the grantee has met the citizen participation requirements, prepared its application of community development objectives and projected use of funds, and made the application available to the public, as required by Section 104(a)(2) of the Housing and Community Development Act of 1974, as amended, and implemented at 24 CFR 570.486.
- (4) It has developed its final statement (application) of projected use of funds so as to give maximum feasible priority to activities which benefit low- and moderate-income families or aid in the prevention or elimination of slums or blight; the final statement (application) of projected use of funds may also include activities that the grantee certifies are designed to meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and other financial resources are not available.
- (5) Its chief executive officer or other officer of the grantee approved by Commerce:
 - (a) Consents to assume the status of a responsible federal official under the National Environmental Policy Act of 1969 and other provisions of federal law as specified in 24 CFR 58.1(a);
 - (b) Is authorized and consents on behalf of the grantee and himself/herself to accept the jurisdiction of the federal courts for the purpose of enforcement of his/her responsibilities as such an official; and
- (6) The grant will be conducted and administered in compliance with the following federal and state regulations (see Appendix A: Applicable Laws and Regulations):

- (a) Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), and implementing regulations issued at 24 CFR Part 1;
- (b) Fair Housing Amendments Act of 1988, as amended, administering all programs and activities relating to housing and community development in a manner to affirmatively further fair housing; and will take action to affirmatively further fair housing in the sale or rental of housing, the financing of housing, and the provision of brokerage services;
- (c) Section 109 of the Housing and Community Development Act of 1974, as amended; and the regulations issued pursuant thereto (24 CFR Section 570.602);
- (d) Section 3 of the Housing and Urban Development Act of 1968, as amended; and implementing regulations at 24 CFR Part 135;
- (e) Executive Order 11246, as amended by Executive Orders 11375 and 12086 and implementing regulations issued at 41 CFR Chapter 60;
- (f) Executive Order 11063, as amended by Executive Order 12259 and implementing regulations at 24 CFR Part 107;
- (g) Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended and implementing regulations when published for effect;
- (h) The Age Discrimination Act of 1975, as amended, (Pub. L. 94-135), and implementing regulations when published for effect;
- (i) The relocation requirements of Title II and the acquisition requirements of Title III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, and the implementing regulations at 24 CFR 570.488;
- (j) Anti-displacement and relocation plan requirements of Section 104(d) of Title I, Housing and Community Development Act of 1974, as amended;
- (k) Relocation payment requirements of Section 105(a)(11) of Title I, Housing and Community Development Act of 1974, as amended.
- (l) The labor standards requirements as set forth in 24 CFR 570.603 and HUD regulations issued to implement such requirements;
- (m) Executive Order 11988 relating to the evaluation of flood hazards and Executive Order 11288 relating to the prevention, control, and abatement of water pollution;

- (n) The regulations, policies, guidelines and requirements of 2 CFR Part 200 and A-122 as they relate to the acceptance and use of federal funds under this federally assisted program;
 - (o) The American Disabilities Act (ADA) (P.L. 101-336: 42 U.S.C. 12101) provides disabled people access to employment, public accommodations, public services, transportation, and telecommunications;
- (7) The conflict of interest provisions of 24 CFR 570.489 apply to any person who is an employee, agent, consultant, officer, or elected official or appointed official of the state, or of a unit of general local government, or of any designated public agencies, or sub recipients which are receiving CDBG funds. None of these persons may obtain a financial interest or benefit from the activity, or have an interest or benefit from the activity, or have an interest in any contract, subcontract, or agreement with respect thereto, or the proceeds thereunder, either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter, and that it shall incorporate or cause to be incorporated, in all such contracts or subcontracts a provision prohibiting such interest pursuant to the purpose of this certification;
 - (8) It will comply with the provisions of the Hatch Act that limits the political activity of employee;
 - (9) It will comply with the provisions of 24-CFR-200.
 - (10) It will give the state, HUD, and the Comptroller General or any authorized representative access to and the right to examine all records, books, papers, or documents related to the grant;
 - (11) It will comply with the lead-based paint requirements of 24 CFR Part 35 Subpart B issued pursuant to the Lead-Based Paint Hazard Elimination Act (42 U.S.C. 4801 et seq.).
 - (12) The local government will not attempt to recover any capital costs of public improvements assisted in whole or in part with CDBG funds by assessing properties owned and occupied by low- and moderate-income persons unless: (a) CDBG funds are used to pay the proportion of such assessment that relates to non CDBG funding or; (b) the local government certifies to the state that, for the purposes of assessing properties owned and occupied by low- and moderate-income persons who are not very low-income, that the local government does not have sufficient CDBG funds to comply with the provision of (a) above.
 - (13) It accepts the terms, conditions, selection criteria, and procedures established by this program description and that it waives any right it may have to challenge the legitimacy and the propriety of these terms, conditions, criteria, and procedures in the event that its application is not selected for CDBG funding.

- (14) It will comply with the regulations, policies, guidelines, and requirements with respect to the acceptance and use of federal funds for this federally assisted program.
- (15) It will comply with all parts of Title I of the Housing and Community Development Act of 1974, as amended, which have not been cited previously as well as with other applicable laws.

The applicant hereby certifies that it will comply with the above stated assurances.

_____ Signature, Chief Elected Official	_____ Name (typed or printed)
_____ Title	_____ Date

To Whom It May Concern:

As Chief Elected Official of the City/County of EMPORIA, KS, I hereby certify that I have knowledge of all activities in the above-referenced application. I also certify that I am aware that the regulations of the CDBG program prevent the use of any facility built or rehabilitated with CDBG funds, or any portion thereof, to be used for the conduct of official business. I therefore certify that no portion of the above application violates this regulation.

Mayor/County Commission

ATTEST:

City/County Clerk

City Attestation Statement

To Whom It May Concern:

As Chief Elected Official of the City of Emporia, KS, I hereby certify that I have knowledge of all activities in the above-referenced application. I also certify that I am aware that the regulations of the CDBG program prevent the use of any facility built or rehabilitated with CDBG funds, or any portion thereof, to be used for the conduct of official business. I therefore certify that no portion of the above application violates this regulation.

Mayor

ATTEST:

City Clerk

(Minimum required by all applicants for funding – must be submitted with application)

**Residential Anti-displacement and Relocation Assistance Plan
under Section 104(d) of the
Housing and Community Development Act of 1974, as Amended**

The jurisdiction will replace all occupied and vacant occupiable low- and moderate-income dwelling units demolished or converted to a use other than as low- moderate-income housing as a direct result of activities assisted with funds provided under the Housing and Community Development Act of 1974, as amended, as described in 24 CFR Part 570.488.

All replacement housing will be provided within three years of the commencement of the demolition or rehabilitation relating to conversion. Before obligating or expending funds that will directly result in such demolition or conversion, the [jurisdiction] will make public and submit to the Kansas Department of Commerce the following information in writing:

1. A description of the proposed assisted activity;
2. The general location on a map and approximate number of dwelling units by size (number of bedrooms) that will be demolished or converted to a use other than as low- and moderate-income dwelling units as a direct result of the assisted activity;
3. A time schedule for the commencement and completion of the demolition or conversion;
4. The general location on a map and approximate number of dwelling units by size (number of bedrooms) that will be provided as Section 104(d) replacement dwelling units;
5. The source of funding and a time schedule for the provision of Section 104(d) replacement dwelling units; and
6. The basis for concluding that each Section 104 (d) replacement dwelling unit will remain a low- and moderate-income dwelling unit for at least ten years from the date of initial occupancy.

The jurisdiction will provide relocation assistance, as described in Section 570.488 to each low- and moderate-income household displaced by the demolition of housing or by the conversion of a low- and moderate-income dwelling to another use as a direct result of assisted activities.

Consistent with the goals and objectives of activities assisted under the act, the jurisdiction will take the following steps to minimize the displacement of persons from their homes:

Based on initial review of project, the following occupied dwellings (by address) will be demolished with grant funds (should contain proposed demolitions):

THE DEMOLITION OF OCCUPIED DWELLINGS WILL NOT BE ASSOCIATED WITH THIS PROJECT.

As chief official of the jurisdiction, I hereby certify that the above plan was officially adopted by the jurisdiction of Emporia, KS on the 18th day of June, 2024.

Date: _____ Signature – Chief Elected Official: _____

DETERMINATION OF LEVEL OF REVIEW

Applicant/Recipient Disclosure/Update Report

U.S. Department of Housing
and Urban Development

OMB Approval No. 2510-0011 (exp. 11/30/2018)

Instructions. (See Public Reporting Statement and Privacy Act Statement and detailed instructions on page 2.)

Applicant/Recipient Information

Indicate whether this is an Initial Report ☒

or an Update Report ☐

1. Applicant/Recipient Name, Address, and Phone (include area code): City of Emporia KS 111 East 6th Street Emporia, KS 66801 620-342-4950	2. Social Security Number or Employer ID Number: T7NAKS96JF29
3. HUD Program Name Community Development Block Grant-CR	4. Amount of HUD Assistance Requested/Received \$300,000.00
5. State the name and location (street address, City and State) of the project or activity: 417 Commercial Street Emporia, KS 66801	

Part I Threshold Determinations

- | | |
|--|---|
| 1. Are you applying for assistance for a specific project or activity? These terms do not include formula grants, such as public housing operating subsidy or CDBG block grants. (For further information see 24 CFR Sec. 4.3).
☒ Yes ☐ No | 2. Have you received or do you expect to receive assistance within the jurisdiction of the Department (HUD), involving the project or activity in this application, in excess of \$200,000 during this fiscal year (Oct. 1 - Sep. 30)? For further information, see 24 CFR Sec. 4.9
☒ Yes ☐ No. |
|--|---|

If you answered “No” to either question 1 or 2, **Stop!** You do not need to complete the remainder of this form. **However**, you must sign the certification at the end of the report.

Part II Other Government Assistance Provided or Requested / Expected Sources and Use of Funds.

Such assistance includes, but is not limited to, any grant, loan, subsidy, guarantee, insurance, payment, credit, or tax benefit.

Department/State/Local Agency Name and Address	Type of Assistance	Amount Requested/Provided	Expected Uses of the Funds
Forde Gillette, LLC	Cash	\$119,880.00	Arch. design, admin, insp.

(Note: Use Additional pages if necessary.)

Part III Interested Parties. You must disclose:

- All developers, contractors, or consultants involved in the application for the assistance or in the planning, development, or implementation of the project or activity and
- any other person who has a financial interest in the project or activity for which the assistance is sought that exceeds \$50,000 or 10 percent of the assistance (whichever is lower).

Alphabetical list of all persons with a reportable financial interest in the project or activity (For individuals, give the last name first)	Social Security No. or Employee ID No.	Type of Participation in Project/Activity	Financial Interest in Project/Activity (\$ and %)
Western Consultants	NGAGNZN924K5	Grant Admin.	\$25,000/6%
Ben Moore Studio	DA4GFJPD32B6	Arch. Design	
Ben Moore Studio	DA4GFJPD32B6	Const. Inspection	

(Note: Use Additional pages if necessary.)

Certification

Warning: If you knowingly make a false statement on this form, you may be subject to civil or criminal penalties under Section 1001 of Title 18 of the United States Code. In addition, any person who knowingly and materially violates any required disclosures of information, including intentional non-disclosure, is subject to civil money penalty not to exceed \$10,000 for each violation.

I certify that this information is true and complete.

Signature: X	Date: (mm/dd/yyyy) 6/18/2024
---------------------	-------------------------------------



Column
AFFIDAVIT OF PUBLICATION

See Proof on Next
Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Jun. 11, 2024

Notice ID: 1r3awNaYdnJPXfw0XukM

Notice Name: Public Hearing Notice CDBG Downtown Rehab

PUBLICATION FEE: \$45.10

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON



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

Signed or attested before me on this

11th day of June, A.D. 2024.

Lisa M. Stueve
Notary Public

(First Published in the Emporia Gazette on June 11, 2024).

**Public Hearing Notice
CDBG Downtown Commercial Rehabilitation Application**

The City of Emporia, Kansas will hold a public hearing on Tuesday, June 18th, 2024, at 11:00AM in the Emporia City Commission Chambers located at 518 Mechanic St. Emporia, KS 66801 for the purpose of considering an application to be submitted to the Kansas Department of Commerce for Small Cities Community Development Block Grant funds under the Downtown Commercial Rehabilitation category.

A specific project application to be discussed is the rehabilitation of a commercial building owned by Forde Gillette, LLC, located at 417 Commercial St., Emporia, Kansas 66801. The proposed scope of work to be considered will include roof improvements, installation of a TPO membrane system, downspouts, gutters, trusses, wall stabilization, floor improvements, masonry opening construction, fire sprinkler line connection, window improvements, and miscellaneous appurtenances related to construction. The estimated project cost is \$419,880.00, with the grant request for \$300,000.00 of the project cost. Other project proposals introduced at the hearing will be considered. Oral and written comments will be recorded and become part of City of Emporia CDBG Citizen Participation Plan.

If you need accommodations due to a disability to participate in this event, meeting, or activity, or alternative format of written materials contact City of Emporia Jeff Lynch, ADA Coordinator at least 48 hours before the public hearing at 620-343-4285 or jlynch@emporia-kansas.gov

Column Software PBC
PO Box 208098
Dallas, TX 75320-8098
help.column.us

Paid by
City of Emporia - City Clerk

Receipt number
Invoice number C31CC771-0174
Invoice id in_1PP43FHmcZCnOTsLRZGfymcT
Notice ID 1r3awNaYdnJPXfw0XukM
Publisher The Emporia Gazette
Date paid Jun 7, 2024
Payment method VISA - 0819

Description	Qty	Unit price	Amount
06/11/2024: Custom Notice	1	41.00	41.00

=== Notes ===

Notice Name: Public Hearing Notice CDBG Downtown Rehab

Net Subtotal	\$41.00
Tax	0.00
Processing Fee	4.10
Amount paid	\$45.10



Commission Action Report

Resolution No. 3735 Declaring Property at 417 Commercial Street Blighted

Title: Resolution No. 3735 Declaring Property at 417 Commercial Street Blighted

Agenda Date: June 18, 2024

Presented By: Mark Detter, Assistant City Manager

Background:

The property at 417 Commercial Street owned by Forde Gillette, LLC is working with the City of Emporia to apply for a Small Cities CDBG Program Commercial Rehabilitation Grant. Forde Gillette, LLC desires to have the City of Emporia declare property blighted as part of participation in the Small Cities CDBG Program.

Discussion:

The City of Emporia approved Resolution No. 3734 providing legal authority for the City of Emporia to apply for a Small Cities CDBG Grant in the commercial rehabilitation category on behalf of Forde Gillette, LLC for the 417 Commercial Street Building. Declaring the building blighted assists in meeting CDBG guidelines through the removal of slums and blight as stated as a priority in the 1955 State of Kansas Urban Renewal Law.

Financial Considerations:

The City of Emporia on behalf of Forde Gillette, LLC owners of 417 Commercial Street Building will apply for \$300,000.00 of CDBG funds under the Commercial Rehabilitation category. Forde Gillette, LLC will dedicate \$119,880.00 to the project under the terms of Resolution No. 3734 of the City of Emporia, Kansas.

Other Considerations:

Grant funds awarded and funds provided by the owners, Forde Gillette, LLC will pay to improve exterior siding, masonry, damage, roof damage, window/door damage, inadequate structural support, and mechanical code violations.

Recommended Action:

Approve Resolution No. 3735 declaring property at 417 Commercial Street blighted and authorize the Governing Body and staff to execute all necessary documents.

Attachments:

Resolution No. 3735 declaration of blighted property at 417 Commercial Street.
Forde Gillette, LLC-Pre-Application

CITY OF EMPORIA, KANSAS

RESOLUTION NO. 3735

A RESOLUTION DECLARING A BUILDING BLIGHTED WITH
RESPECT TO THE KANSAS SMALL CITIES
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

WHEREAS, Congress recognized the prevention and elimination of slum and blight as a national objective under the Housing and Community Development Act of 1974; and

WHEREAS, The State of Kansas in its Urban Renewal Law of 1955 declared that the prevention and elimination of slums and blight is a matter of state policy and concern; and

WHEREAS, The City of EMPORIA, wishes to stabilize and improve the economic viability of the downtown commercial district by encouraging private property owners to make improvements on existing blighted buildings; and

WHEREAS, The Kansas Department of Commerce has grant funds available through the CDBG Program to assist property owners in addressing deficiencies on blighted buildings in cooperation with the municipality; and

WHEREAS, FORDE GILLETTE, LLC, the owner of the building located at 417 COMMERCIAL ST, in the City of EMPORIA, KS wishes to participate in the program.

NOW, THEREFORE, BE IT RESOLVED THAT: The Governing Body of the City of EMPORIA, Kansas hereby declares that the above mentioned building is a blighted structure under the Kansas Urban Renewal Law and that it has the following conditions of blight, decay or environmental contamination:

EXAMPLES INCLUDE: exterior siding damage, masonry damage, roof damage, window/door damage, inadequate structural support, and mechanical code violations

and, FURTHERMORE these conditions are detrimental to public health and safety.

ADOPTED BY THE GOVERNING BODY OF THE CITY OF EMPORIA, KANSAS THIS 18TH DAY OF JUNE, 2024.

ATTEST:

City Clerk

Mayor

(Seal)

This application is intended to streamline and establish a more structured method for determining grant partnerships that ensures a fair and impartial selection process for applicants to grants sponsored by the City of Emporia. We are committed to implementing an equitable system that focuses on identifying and selecting the most qualified candidates based on merit and the objective criteria listed herein.

Grant Information

Name of Grant FORDE GILLETTE-417

Grant-Making Organization CDBG

Due Date OPEN ROUND Is this due date at least 90 days from today? ☐ Yes ☒ No

Is the Notice of Funding Opportunity attached to this document? ☐ Yes ☒ No

Applicant Information

Developer/Company Name FORDE GILLETTE

Applicant Name BRYON ROSINE

Applicant Position MEMBER

Address 503 COMMERCIAL EMPORIA KS
Street Number and Name City State Zip

Phone 620.794.2957 Cell Phone _____

Developer/Company Website Address _____

Project Information

Project Name FORDE GILLETTE/417

Please attach a document that addresses the following criteria:

1. **Project Proposal:** Describe the project, including objectives, scope, timeline, and expected outcomes. Include a plan for assigning individuals who will write, submit, and ensure compliance with grant regulations.
2. **Alignment with City Goals/Needs:** Explain how the project aligns with the city's strategic priorities, development plans, and community needs.
3. **Financial Viability:** Provide details on the project's budget, funding sources, and projected revenues and expenses. Please include evidence of financial feasibility and how this grant contributes to the funding structure. Include details regarding match requirements.
4. **Community Impact:** Discuss the project's potential impact on the local community, including job creation, affordable housing provisions, environmental sustainability measures, and improvements to public infrastructure or amenities.
5. **Risk Assessment and Mitigation:** Identify potential risks associated with the project and outline strategies for mitigating these risks.
6. **Partnerships and Collaboration:** Describe any partnerships or collaborations with relevant stakeholders for different components of the project (i.e. local government agencies, community organizations, non-profits, other developers, etc.)
7. **Compliance with Regulations:** Confirm that the project complies with all relevant local, state, and federal regulations, including zoning laws, building codes, environmental regulations, and fair housing requirements.
8. **Public Engagement Plan:** Outline a plan for engaging with the public throughout the development process, including opportunities for community input, public hearings, transparency in decision-making, and marketing the completed project.
9. **Measurable Outcomes:** Specify metrics and benchmarks for evaluating the success of the project, including indicators related to economic development, social equity, environmental sustainability, and overall community well-being.
10. **Reporting and Accountability:** Commit to regular reporting and accountability mechanisms to track progress, address concerns, and ensure transparency in the use of grant funds.

The following information is not required, but will give applicants an advantage in the selection process:

- ☐ Letter of credit/loan pre-approval form from a reputable financial institution.
- ☐ Letters of support from sub-contractors who have worked with the developer/company on previous projects.
- ☐ Information/materials related to past project(s) that outlines the success of said project(s).

Conflict of Interest Disclosure

Please disclose any relationships, financial interests, or other affiliations that could present a conflict of interest with regards to the proposed project. This includes, but is not limited to:

- Financial interests in the project or related entities
- Employment or consultancy agreements with parties involved in the project.
- Ownership of property or assets affected by the project.
- Family relationships with individuals involved in decision-making related to the project.
- Any other circumstances that could potentially bias decision-making or compromise objectivity.

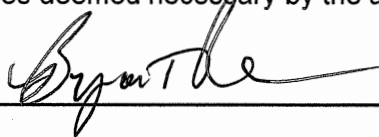
Mitigation Strategies

If you have identified any conflicts of interest, please describe any steps you will take to mitigate these conflicts. This may include recusal from decision-making processes, disclosure to relevant stakeholders, or other measures to ensure transparency and impartiality.

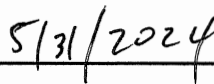
☒ By checking this box, I affirm that I am currently unaware of any conflicts of interest related to this project.

I acknowledge that the information provided in this form is accurate and complete to the best of my knowledge. I understand the importance of disclosing potential conflicts of interest and agree to comply with any mitigating circumstances deemed necessary by the appropriate authorities.

Signature



Date



Selection Criteria Rubric

Criteria	0	1	2	3	4
Alignment with City Goals	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Financial Viability	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Community Impact	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Risk Assessment and Mitigation	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Partnerships and Collaboration	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Compliance with Regulations	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Public Engagement Plan	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Measurable Outcomes	No Evidence Provided	Minimal Evidence Provided	Some Evidence Provided	Sufficient Evidence Provided	Extensive Evidence Provided
Letters of Support	No Evidence Provided	One Letter Provided	Two Letters Provided	Three Letters Provided	Four or More Letters Provided
Past Project Information	No Evidence Provided	One Past Project Shared	Two Past Projects Shared	Three Past Projects Shared	Four or More Past Projects Shared
Letter of Credit/Loan Offer	No Evidence Provided				Evidence Provided

Total Points _____/32

Feedback

Rubric Information

No Evidence Provided: There is no evidence or indication provided to support this criterion. The applicant has not addressed the criterion or provided any relevant information.

Minimal Evidence Provided: The evidence provided is minimal or insufficient to fully address the criterion. The applicant has provided only basic or limited information and there is little to no depth or detail.

Some Evidence Provided: The evidence provided partially addresses the criterion, but there are gaps or areas where further detail or clarification is needed. The applicant has included some relevant information, but it may lack depth or specificity.

Sufficient Evidence Provided: The evidence provided adequately addresses the criterion, demonstrating a solid understanding and effort on the part of the applicant. The applicant has provided sufficient relevant information with reasonable depth and detail.

Extensive Evidence Provided: The evidence provided fully and comprehensively addresses the criterion, demonstrating a thorough understanding and strong effort on the part of the applicant. The applicant has provided detailed, comprehensive, and well supported information that clearly meets or exceeds the requirements of the criterion.

Each letter of support will give applicants an additional point, up to a maximum of four points. Each description of successful past projects will give applicants an additional point, up to a maximum of four points. A letter of credit/loan pre-offer letter will give applicants an additional four points. Applications submitted at least 90 days before the due date will receive greater consideration, specifically in cases where there are competing applicants vying for the same grant. Applicants will not lose points for the omission of these items/inconsistency with the timeline of the grant.

Please, return completed application to:

City Manager's Office
1004 E. 5th Avenue
Emporia, Kansas 66801

Call 620-343-4250 for questions or assistance.

1.

Forde Gillett LLC, a prominent real estate development firm, is embarking on an exciting new project in Emporia, Kansas, thanks to a generous grant from the Kansas Department of Commerce. The company has been awarded a Community Development Block Grant (CDBG) for Commercial Rehabilitation, which will be used to rejuvenate the historic building at 417 Commercial Street. To ensure the success of this initiative, Forde Gillett LLC has retained Governmental Assistance Services from Lawrence to assist with the preparation and administration of all grant activities.

The rehabilitation of this building marks a significant step in the revitalization of downtown Emporia. Forde Gillett LLC has a clear vision for the future of this property, which involves a comprehensive renovation to serve dual purposes: the expansion of Moon Title and Escrow and the creation of new residential opportunities.

Moon Title and Escrow, a trusted name in real estate transactions, has been growing steadily, and the need for a larger, more modern workspace has become evident. The first phase of the project will focus on transforming part of the building into an expansive and state-of-the-art office for Moon Title and Escrow. This new space will not only accommodate the company's current needs but also allow for future growth, ensuring that Moon Title and Escrow can continue to provide exceptional service to its clients.

In addition to the commercial space, the upper floors of the building will be converted into eight stylish and comfortable apartment units. These new residences will offer modern amenities and a prime location, appealing to individuals and families looking to enjoy the vibrant lifestyle of downtown Emporia. The apartments are designed to meet a growing demand for quality housing in the area, contributing to the overall economic vitality of the community.

Forde Gillett LLC is committed to preserving the historical charm of 417 Commercial Street while integrating contemporary design elements that meet today's standards. The project will involve meticulous restoration of the building's façade and architectural features, ensuring that its historical significance is honored and maintained.

The support from the Kansas Department of Commerce through the CDBG Commercial Rehabilitation grant is instrumental in making this vision a reality. This grant not only provides the necessary funding but also underscores the importance of community development and economic growth. By investing in this project, Forde Gillett LLC is contributing to the enhancement of Emporia's downtown area, fostering a sense of pride and progress within the community.

The involvement of Governmental Assistance Services from Lawrence will be crucial in navigating the complexities of the grant process. Their expertise in the preparation and administration of grant activities will ensure that all requirements are met, and that the project proceeds smoothly and efficiently.

2.

Enhancing Community Appeal

Historical Preservation and Modernization: By preserving the historical charm of 417 Commercial Street while updating it with modern amenities, the project maintains Emporia's cultural heritage. This balance attracts both residents and visitors, enhancing the town's appeal.

Improving Aesthetics and Infrastructure: Renovating a dilapidated building improves the overall aesthetics of downtown Emporia, making it a more attractive place to live, work, and visit. Improved infrastructure and modern facilities contribute to a higher quality of life for residents.

Addressing Housing Needs

Increasing Housing Availability: The addition of eight new loft-style apartments addresses the growing demand for quality housing in Emporia. This helps retain current residents and attract new ones, including young professionals and families looking for modern living spaces.

Diverse Housing Options: Offering diverse housing options, such as standard lofts, caters to a variety of lifestyles and preferences, making Emporia a more inclusive and vibrant community.

Supporting Local Businesses

Facilitating Business Expansion: Providing a new location for Moon Title and Escrow's expansion supports the growth of a successful local business. This not only strengthens the business itself but also encourages other local enterprises to consider expansion and investment in the community.

Creating a Business Hub: The project can serve as a catalyst for creating a bustling business hub in downtown Emporia. Increased business activity attracts more customers, boosts local commerce, and enhances the overall economic vitality of the area.

Strategic Alignment with Small Town Needs

Combating Urban Decay: Small towns often struggle with abandoned or neglected buildings. Revitalizing such properties combats urban decay and promotes a more vibrant and appealing town environment.

Promoting Community Pride: Successful redevelopment projects foster a sense of pride and ownership among residents. Seeing tangible improvements in their town can boost community morale and encourage further civic engagement and volunteerism.

Long-Term Sustainability: By addressing both commercial and residential needs, the project supports long-term sustainability. It ensures that the town remains a desirable place to live and work, helping to stabilize and grow the population over time.

3.

Forde Gillett LLC is preparing to undertake a major renovation project for the historic building located at 417 Commercial Street in Emporia, Kansas. The estimated construction cost for this comprehensive rehabilitation is projected to be \$2.7 million. This significant investment underscores the company's commitment to revitalizing the downtown area and providing both commercial and residential opportunities.

To help offset the costs of construction, Forde Gillett LLC is seeking a Community Development Block Grant (CDBG) of \$300,000 from the Kansas Department of Commerce. This grant will be instrumental in reducing the overall financial burden of the project, making it more feasible and economically viable.

The remaining \$2.4 million required to complete the project will be financed through a combination of cash and financing from Lyon County State Bank. Forde Gillett LLC plans to leverage its financial resources to cover a portion of the costs directly, demonstrating the company's strong financial health and commitment to the project. Additionally, the partnership with Lyon County State Bank ensures that the necessary funds will be available to complete the renovation on time and to the highest standards.

Financial Breakdown:

Total Construction Cost: \$2.7 million

CDBG Grant: \$300,000

Financed Amount: \$2.4 million

Cash Investment: A portion of the \$2.4 million will be covered directly by Forde Gillett LLC.

Bank Financing: The remainder will be financed through Lyon County State Bank.

Currently, Forde Gillett LLC is developing detailed pro-formas to ensure the financial success of the development. The projected income streams to support the project's viability include lease payments from Moon Title and Escrow and rental income from the eight new residential units. These income sources are expected to provide a stable and reliable revenue base, ensuring the project's long-term financial health.

This financial strategy ensures a balanced approach to funding, leveraging both public and private resources to achieve the project's goals. The CDBG grant plays a crucial role in reducing the overall financial risk, while the substantial investment from Forde Gillett LLC and the support from Lyon County State Bank demonstrate a strong and viable financial plan.

The project at 417 Commercial Street is not just a financial endeavor; it is a strategic investment in the future of Emporia. By transforming a dilapidated building into a vibrant commercial and residential space, Forde Gillett LLC is contributing to the economic and social vitality of the community. This project serves as a testament to the power of strategic financial planning and public-private partnerships in driving community development and growth.

4.

Meeting Community Needs

The renovation of 417 Commercial Street is more than a financial endeavor; it is a strategic investment in the future of Emporia. By transforming a dilapidated building into a vibrant commercial and residential space, Forde Gillett LLC is addressing economic, aesthetic, housing, and community needs. This project:

- a) Stimulates local economic growth and attracts investment.
- b) Enhances the visual and cultural appeal of downtown Emporia.
- c) Provides much-needed quality housing.
- d) Supports the expansion of local businesses.
- e) Ensures long-term sustainability and community pride.

This project serves as a model for how thoughtful investment and strategic planning can lead to significant positive change, demonstrating the potential for community development and growth in Emporia and small towns across Kansas.

5.

Forde Gillett LLC is confident that there are no risks or mitigating circumstances that will stand in the way of the successful development of 417 Commercial Street. The company has conducted thorough due diligence and planning to ensure that all potential challenges are addressed proactively. With the secured financing from Lyon County State Bank, the anticipated CDBG grant, and the stable income from lease payments and rental units, the financial foundation of the project is solid. Additionally, Forde Gillett LLC's experience in real estate development and the involvement of Governmental Assistance Services from Lawrence to manage grant activities further mitigate any potential risks. This comprehensive approach ensures the project will proceed smoothly and achieve its goals of revitalizing the downtown area and contributing to the community's growth.

6.

Forde Gillett LLC is proud to announce the rehabilitation of the historic building at 417 Commercial Street in Emporia, Kansas. This transformative project is a collaborative effort with several key partners, each bringing their expertise to ensure its success.

Forde Gillett LLC leads the project, leveraging their extensive experience in real estate development to revitalize the building and enhance the downtown area. Wright CPA provides essential financial guidance and support, ensuring the project's fiscal health and compliance with financial regulations. Ben Moore Architects brings their architectural expertise to preserve the historical integrity of the building while incorporating modern design elements. Governmental

Assistance Services from Lawrence assists with the preparation and administration of all grant activities, securing the necessary funding to make this vision a reality.

Together, these partners and collaborators are committed to transforming 417 Commercial Street into a vibrant commercial and residential space, contributing to the economic and social vitality of Emporia.

7.

Forde Gillett LLC is committed to ensuring that the rehabilitation of the historic building at 417 Commercial Street in Emporia, Kansas, complies with all applicable municipal, state, and federal laws. This commitment to regulatory compliance is upheld throughout every phase of the project, from planning and construction to the ongoing operations of the renovated space. Our dedication to adhering to these legal standards ensures the project's integrity and long-term success.

8.

Forde Gillett LLC is dedicated to ensuring full compliance with all required citizen participation requirements for the rehabilitation of the historic building at 417 Commercial Street in Emporia, Kansas. This commitment to transparency and community involvement includes several key steps to engage and inform the public throughout the project.

Public Hearing Prior to Application

Before submitting the application for the Community Development Block Grant (CDBG), Forde Gillett LLC will organize a public hearing with the elected body of Emporia. This hearing will provide an opportunity for community members to learn about the project, ask questions, and provide feedback. The goal is to ensure that the project aligns with the community's needs and aspirations, fostering a sense of collective ownership and support.

Public Performance Hearing Upon Completion

Upon completion of the rehabilitation project, Forde Gillett LLC will hold a public performance hearing. This event will serve as a platform to present the outcomes of the project, showcasing the successful transformation of 417 Commercial Street. Community members will have the opportunity to review the project's impact on the downtown area, discuss its benefits, and celebrate the collective achievement.

By meeting all required citizen participation requirements, Forde Gillett LLC demonstrates its commitment to transparency, community involvement, and accountability. These efforts ensure that the project not only complies with legal standards but also enjoys broad community support, contributing to its overall success and sustainability.

9.

Forde Gillett LLC is committed to specifying clear metrics and benchmarks to evaluate the success of the rehabilitation project at 417 Commercial Street in Emporia, Kansas. This comprehensive approach ensures that the project delivers measurable benefits across key areas such as economic development, social equity, environmental sustainability, and overall community well-being.

Economic Development Metrics and Benchmarks:

- a) Job Creation: Number of jobs created during and after the construction phase.
- b) Business Growth: Increase in revenue and expansion of Moon Title and Escrow.
- c) Property Values: Rise in property values in the surrounding area as a result of the project.

Social Equity Metrics and Benchmarks:

- a) Housing Accessibility: Availability of affordable housing units within the eight new apartments.
- b) Community Engagement: Level of public participation in hearings and feedback sessions.
- c) Diversity and Inclusion: Demographic diversity of residents and businesses benefiting from the project.

Environmental Sustainability Metrics and Benchmarks:

- a) Energy Efficiency: Implementation of energy-efficient systems and materials in the building.
- b) Sustainable Practices: Use of environmentally friendly construction practices and materials.
- c) Green Spaces: Inclusion of green spaces or enhancements to the urban environment.

Overall Community Well-Being Metrics and Benchmarks:

- a) Resident Satisfaction: Surveys and feedback from residents and local businesses regarding the impact of the project.
- b) Quality of Life: Improvements in amenities and services available to the community.

- c) **Crime Reduction:** Monitoring changes in local crime rates as an indicator of improved community safety.

By setting these metrics and benchmarks, Forde Gillett LLC ensures a structured and transparent evaluation process. This approach not only demonstrates the project's success but also highlights its contribution to a thriving, equitable, and sustainable community in Emporia.

10.

Forde Gillett LLC is dedicated to ensuring the highest standards of compliance and accountability for the rehabilitation project at 417 Commercial Street in Emporia, Kansas. To achieve this, Forde Gillett LLC will retain the services of Governmental Assistance Services, a trusted partner with extensive experience in managing grant-funded projects.

Role of Governmental Assistance Services

Governmental Assistance Services will oversee the administration of the project, ensuring that all activities adhere to applicable federal, state, and local statutes. Their responsibilities will include:

Regulatory Compliance: Ensuring that every aspect of the project meets the stringent requirements of relevant laws and regulations, from initial planning through to project completion.

Grant Management: Administering the Community Development Block Grant (CDBG) and other funding sources, ensuring proper allocation and use of funds.

Documentation and Reporting: Maintaining comprehensive records and documentation to support transparency and accountability. This includes regular progress reports and financial statements that detail the project's status and expenditure.

Auditability: Establishing and maintaining processes that allow for continuous auditability. This ensures that the project can be audited at any time, providing assurance that funds are being used appropriately and that the project is on track to meet its goals.

Commitment to Accountability

By retaining Governmental Assistance Services, Forde Gillett LLC underscores its commitment to:

Transparency: Providing clear, accessible information about the project's progress and financial status to all stakeholders.

Accountability: Ensuring that the project adheres to all regulatory requirements and is managed in a fiscally responsible manner.

Quality Assurance: Leveraging the expertise of Governmental Assistance Services to ensure that the project meets the highest standards of quality and compliance.

This partnership ensures that the rehabilitation of 417 Commercial Street will not only revitalize a key area of downtown Emporia but will also do so in a manner that is fully compliant with all applicable laws and regulations. It provides the community and stakeholders with confidence that the project is being managed effectively and responsibly, contributing to its overall success and sustainability.



Commission Action Report

Public Hearing Appeal of a Ruling from
the State of Kansas Historic Preservation Office
for Property Located at 518 Market.

Title: Public Hearing Appeal of a Ruling from the State of Kansas Historic Preservation Office for Property Located at 518 Market.

Agenda Date: June 18, 2024

Presented By: Justin Givens, Planning & Zoning Administrator

Background:

The City of Emporia currently owns the property located at 518 Market. The City intends to build a new fire station on the property. As part of the redevelopment process, it was determined by the State Historic Preservation Office that the building is considered to be a contributing building to the Downtown Historic District. As such, before any redevelopment of the property, including razing the building for the future fire station, the Governing Body must determine that there are no feasible and prudent alternatives to the proposed action.

State statute K.S.A. 75-2724 gives the governing body the authority to reaffirm or overrule the decision of the Kansas State Historical Society. The statute states the project cannot proceed until the local governing body has determined, based on a consideration of all relevant factors, that there are no feasible and prudent alternatives to the proposal, and the project includes all possible planning to minimize harm to the historic property.

The Governing Body may also reaffirm the decision of the State Historical Preservation Office, which would effectively limit the size and scope of the fire station at the 518 Market location.

Discussion:

The staff has provided a letter from the Fire Chief for the necessity of the fire station to be located on that site. The letter details a previous study, which found that the city needed to maintain a downtown location to ensure among other things that the ISO rating for the city would not be reduced. The ISO rating is used by insurance companies in determining property insurance rates for residents. Any increase in the ISO rating could result in increased property insurance rates.

At present, there appear to be no alternative sites for a downtown fire station that would provide similar response times, have the ability to house all necessary equipment and help deliver the fire station within budget.

Financial considerations:

There are no financial considerations for the item.

Recommended action:

Staff would recommend; that based on the necessity for the downtown fire station, the Governing Body find that having considered all relevant factors, there are no feasible and prudent alternatives to the proposed project and that all possible planning to minimize harm to the historic property has been considered and override the ruling by the State Historic Preservation Office and allow a demolition permit to be issued for the property at 518 Market.

Attachments:

A determination letter from the State Historical Preservation Office
Summary Letter from Fire Chief

KSR&C# 23-06-375
July 26, 2023

Kile Morrison
Managing Director
Archimages, Inc.
Via Email

Re: New Emporia Fire Station, Demolition of listed property, 512 N Market St, Emporia – Lyon County

The Kansas State Historic Preservation Office (SHPO) has reviewed materials received on June 27, 2023 regarding the above-referenced project in accordance with the state preservation statute K.S.A. 75-2724. The law requires the SHPO be given the opportunity to comment on proposed projects affecting historic properties or districts. Properties listed in the National Register of Historic Places and/or the Register of Kansas Places are subject to review.

The SHPO is charged with determining whether or not projects will “damage or destroy” historic resources. The [State Employment Services](#) building is a contributing resource to the Emporia Downtown Historic District, and the demolition of the historic property would by definition destroy the property. Therefore the SHPO has determined that this project will damage or destroy the State Employment Services and the Emporia Downtown Historic District.

In order for this project to proceed, the state preservation statute states that project cannot proceed until the local governing body has determined, based on a consideration of all relevant factors, that there is no feasible and prudent alternative to the proposal and that the project includes all possible planning to minimize harm to the historic property.

If after the investigation and hearing the local governing body finds no alternatives and verifies that all planning has been done to minimize harm to this building and its neighbors, the city is then required to give five days’ notice of such determination to the SHPO before issuing the permit. This notice should include a written copy of the minutes of the meeting where the project was discussed, and a copy of all relevant written information upon which the city commission based its decision. The statute allows anyone aggrieved by the governing body’s determination to file suit and have the issue decided in the courts.

In advance of the investigation and hearing, please review the Kansas Preservation Act regulations K.A.R. 118-3-1 through 118-3-16, especially the definitions in 118-3-1:

- (i) “Program includes all possible planning” means that the written evidence and materials submitted by a governmental entity to the state historic preservation officer clearly identify all alternative solutions that have been investigated, compare the differences among the alternative solutions and their effects, and describe mitigation measures proposed by the project proponent that address an adverse effect determination of the state historic preservation officer.
- (j) “Relevant factors” means pertinent information submitted by project proponents or project opponents in

written form, including evidence supporting their positions. (Authorized by K.S.A. 75-2721(b); implementing K.S.A. 75-2724; effective, T-118-5-1-98, May 1, 1998; effective Oct. 23, 1998.)

Thank you for giving us the opportunity to comment on this proposal. Please submit any comments or questions regarding this review to Lauren Jones at lauren.jones@ks.gov. Please reference the KSR&C number noted at the top of this letter when corresponding about this project.

Sincerely,

Patrick Zollner
State Historic Preservation Officer

A handwritten signature in blue ink, appearing to read 'Katrina L. Ringler', with a stylized flourish at the end.

Katrina L. Ringler
Director, Cultural Resources Division
Deputy State Historic Preservation Officer



To: Justin Givens

From: Brandon Beck

Date: May 1, 2024

Re: Fire Station Location

In 2015, leadership from the City of Emporia and the Fire Department initiated a study to evaluate upgrading Fire Station 1 to meet current and future needs. The results of the study concluded that current facilities were insufficiently sized to accommodate the needs for administrative spaces, apparatus storage, and firefighter's living quarters.

Site considerations for the study included: demolition of existing structures, proximity to public parking, proximity to single family dwellings, purchase of property, retainment of existing parking, utility availability, street access, conformance with required site setbacks, conformance with zoning requirements, and height limitations.

Fire department considerations for the study included: dedicated fire department off-street parking, full depth apron apparatus bays, alley access for drive through apparatus bays, space for future expansion, site size allowing for full program area, ease of response, and compliance with ISO Public Access.

The study analyzed three proposed sites for the construction of a new fire station. The three chosen sites were based on proximity to the current fire station location and those that would require little or no land acquisition cost.

Additionally, sites were evaluated based upon the Insurance Services Office (ISO) travel requirements. The current fire station location is best suited with respect to the ISO travel requirements in all areas. Maintaining ISO response times directly relates to citizen's insurance rates. The current location also has direct access to the railroad underpass allowing responses south without delays. These factors led to selecting a site close to the current fire station location. Of the sites analyzed, the site located on the east side of the 500 block of Market Street became the most logical and economical location for a new fire station.

This site location fulfills many of the desired site and fire department considerations and it is the decision of the City and Fire Department to build the new fire station in this location.



Commission Action Report

Ordinance No. 24-16 Rezoning Property Located
at 518 Market from Single-Family Attached (SF-A) to Civic/Public (C/P)

Title: Ordinance No. 24-16 Rezoning Property Located at 518 Market from
Single-Family Attached (SF-A) to Civic/Public (C/P)

Agenda Date: June 18, 2024

Presented By: Justin Givens, Planning & Zoning Administrator

Background:

The City of Emporia currently owns the property located at 518 Market. A portion of the property is zoned Civic/Public, but a portion of the property remains zoned Single-Family Attached (SF-A) as it was housing prior to the structures being razed and a parking lot being built on the property. A new fire station is planned for the property and the rezoning is one step in the process.

The Planning Commission, at their May 21, 2024, meeting, conducted the required public hearing and made a unanimous recommendation for approval to the City Commission.

Discussion:

The proposed rezoning would allow the fire station to be built on the property without the need for a Conditional Use Permit or variances for building setbacks, lot coverages, or other building standards.

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

Financial considerations:

The City bears the cost of publication of the ordinance.

Recommended action:

Ordinance No. 24-16 Rezoning Property Located at 518 Market from Single-Family Attached (SF-A) to Civic/Public (C/P)

Attachments:

Rezoning Ordinance No. 24-16

Aerial Photo Map

Area Zoning Map

Site Plans

PLAN ELC Fire Department Information

Excerpt of Minutes from Planning Commission meeting including the Staff Report

ORDINANCE NO. 24-16

AN ORDINANCE REZONING LAND IN THE CITY OF EMPORIA, KANSAS FROM SINGLE-FAMILY ATTACHED (SF-A) PARCEL TYPE TO CIVIC/PUBLIC (C/P) AND AMENDING THE OFFICIAL ZONING MAP TO CONFORM WITH SAID ZONING

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

Section 1. The following described property is hereby rezoned from Single-Family Attached (SF-A) Parcel Type to that of Civic/Public (C/P) to wit:

Lots 74, 76, 78, 80, And 82 On Market Street, Emporia, Lyon County, Kansas

And generally located: 518 Market St., Emporia, KS

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

PASSED AND APPROVED this 18th day of June 2024.

ERREN HARTER, Vice-Mayor

ATTEST:

KERRY SULL, City Clerk

518 Market St. Rezoning
Aerial Photo



518 Market
Zoning Map



CITY OF EMPORIA FIRE STATION #1

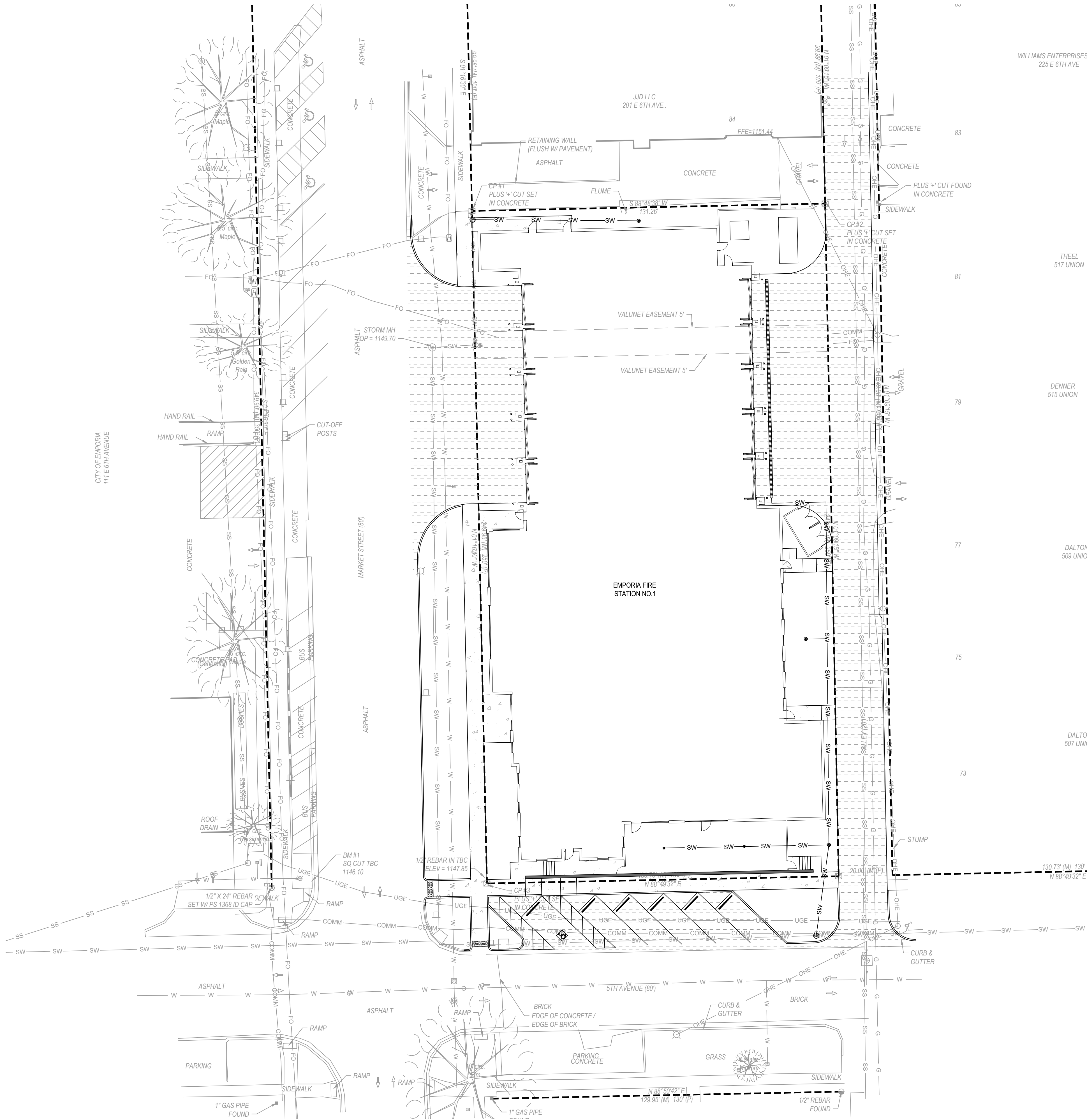
REV B | 05/06/2024

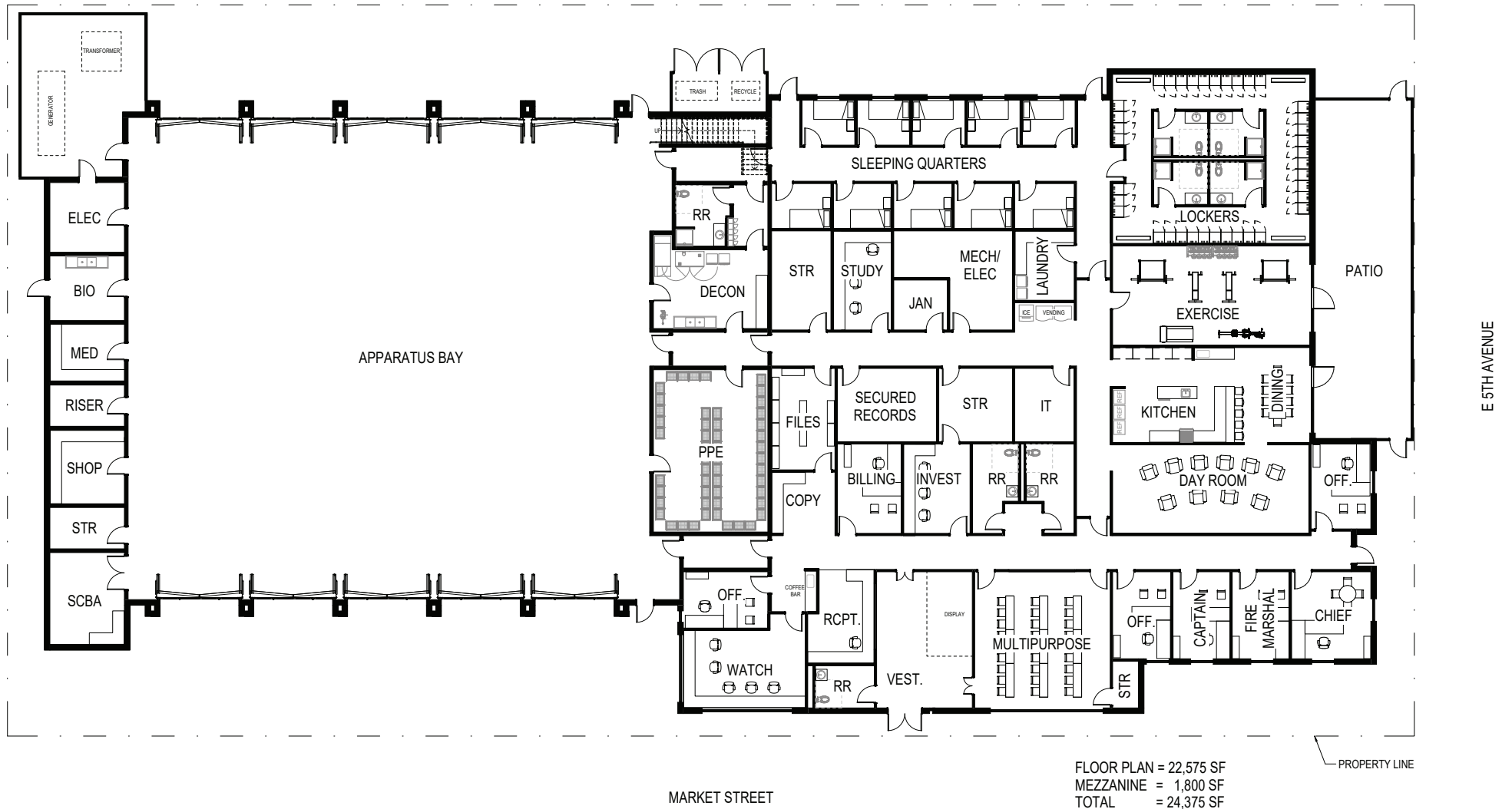


PRELIMINARY
SITE PLAN

TESSERE

SK001





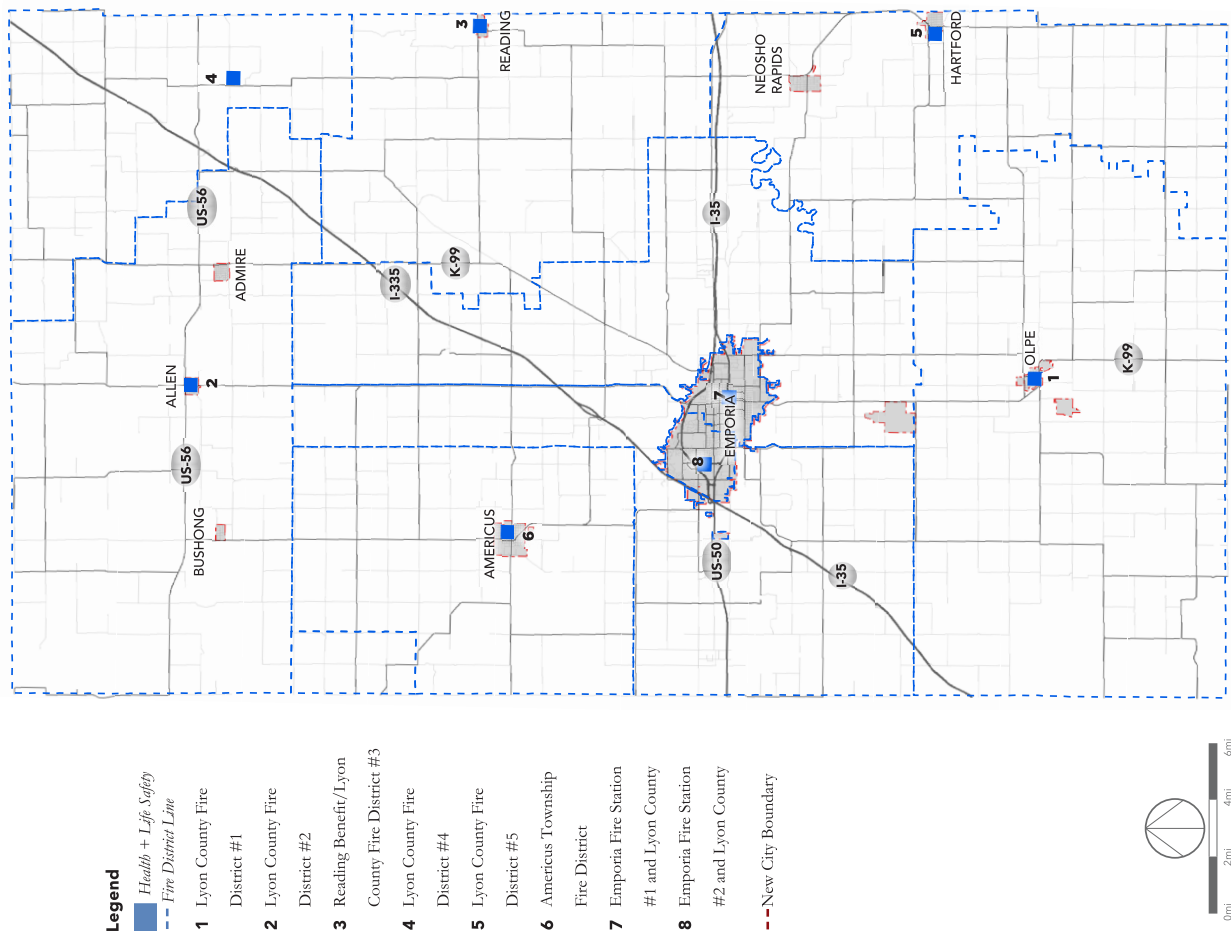
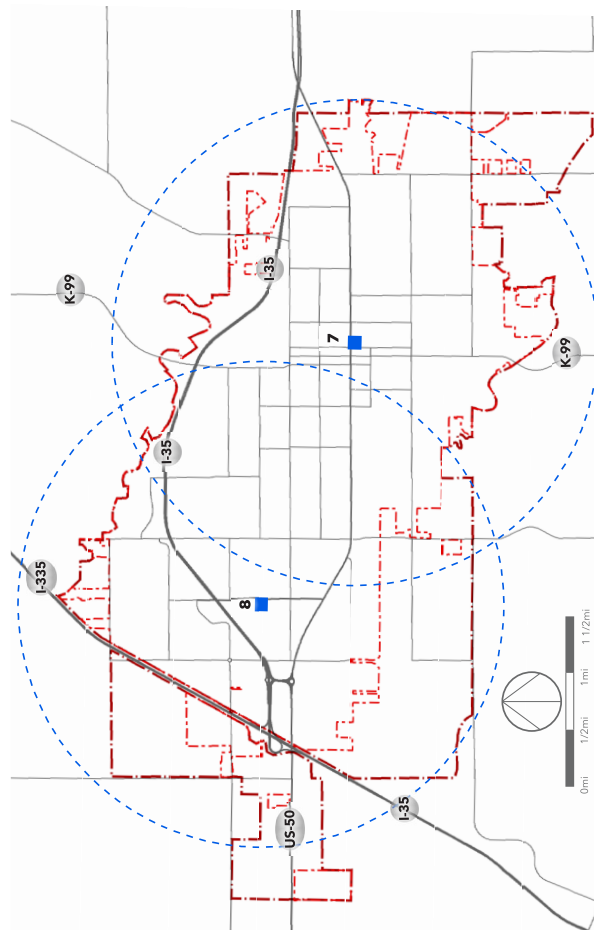
PUBLIC FACILITIES

Fire Department Response

Fire Department response time plays a critical role in life safety and property protection. The National Fire Prevention Association (NFPA) suggests all commercial and residential areas within a city be accessible within 4 minutes of a fire station. Response guidelines vary for more rural or remote areas, with the general goal of being on scene between 14 minutes and as soon as possible.

The City of Emporia has two fire stations, one centrally located at E 5th Ave and Mechanic Street, and one in Northwest Emporia, located at W 15th Ave and Industrial Road. Emergency Medical Services (EMS) are provided to all of Emporia and Lyon County, in addition to 57 miles of the Kansas Turnpike. The EMS is supported by First Responders located within communities across the county. The Emporia Fire Department provides direct service to portions of Lyon County, in addition to supporting the six additional fire districts that provide volunteer based service to their communities.

The entire city of Emporia is within a 2-mile radius of one of the two fire stations, adhering to the NFPA suggestions. If additional development is proposed in the Northwest part of the city, this would also be within the minimum response time area.



EXCERPT OF MINUTES- 05/21/2024

EMPORIA - LYON COUNTY METROPOLITAN AREA PLANNING COMMISSION

The Planning Commission met in a regular session on Tuesday, May 21, 2024, with Chair Rogers presiding. Members Barnes, Ogle, Bucklinger (arrived at 6:45 pm), Fowler, and Lingenfelter were present.

City staff: Justin Givens was present.

Chair Rogers called the meeting to order.

4. Consider PC-2024-07 – A Request to Rezone Property Located at 518 Market from Single-Family Attached (SF-A) to Civic/Public (C/P)

Chair Rogers asked if proper notice had been given. **Givens** confirmed that proper notice was provided to the newspaper and to property owners within 200 feet of the subject property.

Chair Rogers asked if any Commissioners needed to recuse themselves or report any ex-parte communications. Chair Rogers stated that we was on the board of Cornerhouse, which was within the notification area. The statement was determined not to be a conflict of interest.

Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2024-06

Applicants: City of Emporia

Requested Action: Consider a request to rezone a property from Single-Family Attached (SF-A) to Civic/Public (C/P)

Purpose: Applicant desires the rezoning to facilitate future construction of a fire station.

Address: 518 Market St., Emporia, KS

Legal description: Lots 74,76, 78, 80, And 82 On Market Street, Emporia, Lyon County, Kansas

Lot Size: 250 ft. x 130 ft. (32,500 sq. ft.)

Existing Zoning: Single-Family Attached

Future Zoning in ELC Comp. Plan: Single-Family Attached

Surrounding Zoning:

North – Civic / Public | Mixed-Use

East – Single-Family Attached | Mixed Use

South – Single-Family Attached | Single-Family Detached

West – Civic / Public

Surrounding Actual Uses:

North – Commercial Building

East – Single-Family Detached Residential Units | Restaurant

South – Multi-Family Unit | Group Homes | Single-Family Detached Houses

West – WLW Civic Auditorium

Analysis: Following a study completed in 2015, the need for a standalone central fire station was identified. Equipment and other apparatus have out grown the existing area within WLW Civic Auditorium dedicated to the Emporia Fire Station #1. Living quarters, training space, and other issues were also affecting the functionality of the space for the Fire Department.

The study also identified several properties or groups of properties, which would be satisfactory to build a new fire station on in the immediate location of the existing station. One of the key factors in building a new station relatively close to the existing station was to not affect the ISO rating for Emporia in a negative way. The ISO rating is used by insurance companies to set premium rates for property owners. Reducing the ISO rating for the community would cause property insurance rates to increase.

Ultimately, the site at 518 Market St. was chosen as the preferred site for the new downtown fire station. The site is of sufficient size to house a proposed 5-bay 24,000 sq. ft. station, which would provide ample space for the departments apparatus, and modern office and living quarters for staff.

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

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

1. Whether the change or approval would be consistent with these regulations; **the current use of the property (public use parking) would be considered a legal non-conforming use. The city does anticipate building a new downtown fire station on this site, but even if the plans were to change, and another location selected, changing the zoning to Civic/Public would be consistent with the regulations.**

2. The character and condition of the neighborhood and its effect on the proposed change; **the property is adjacent to civic uses, commercial uses, and residential uses. The site has been used as a municipal parking lot and the neighborhood has not seen any detrimental impact. The rezoning to allow for a fire station would not necessarily have a negative impact on the existing neighborhood.**
3. The zoning and uses of properties nearby; **there is a mix of zoning classifications and uses within the immediate area. 3 single-family residences and 1 multi-family residence are adjacent to the site, with commercial buildings being to the north, and care homes to the south. These properties are all ready in close proximity to the existing fire station, and would not necessarily see any increase in noise from the relocated fire station.**
4. The suitability of the subject property for the uses to which it has been restricted; **the property is not suited to single-family attached housing as it is a municipal parking lot, and would remain as such if not selected as the site for the new fire station.**
5. The extent to which removal of the restrictions will detrimentally affect nearby property; **as stated previously, staff does not feel that there will be any negative impacts to neighboring property if the rezoning were to be approved and a fire station built on the site.**
6. The length of time the subject property has remained vacant as zoned; **the city has used the subject property as municipal parking for numerous years. The office was acquired by the city in 2013 and has been used as storage ever since.**
7. The relative gain to the public health, safety, and welfare by the destruction of the value of plaintiff's property as compared to the hardship imposed upon the individual landowner public services, including transportation, exist or can be provided to serve the uses that would be permitted on the property if it were reclassified or granted a conditional use; **as stated in the Analysis, this site has been selected to house a new fire station. The necessity to locate the new fire station in close proximity to the existing fire station was important as it helps to maintain coverage areas, response times, and our ISO rating, which any decrease in the ISO rating would cost property owners more in insurance premiums.**
8. The recommendations of a permanent or professional planning staff; **Staff is supportive of the request.**
9. The conformance of the requested change to Plan ELC; **the Comprehensive Plan indicates that the city should maintain its response times to ensure it meets NFPA standards. The location of the fire station is critical in this response, especially to commercial properties.**
10. Such other factors as are deemed relevant by the Planning Commission or

Governing Body. **N/A**

Neighborhood Communications: As of writing this report, Staff has had no inquiries about the proposed rezoning.

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

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

The Public Hearing was opened.

Brandon Beck, Emporia Fire Chief, addressed the Commission on the necessity of the fire station in the proposed location. He addressed some of the site improvements. **Beck** addressed the alley and that it would be improved based on the weight of the vehicles and other equipment. **Beck** stated that all of the existing equipment other than the ladder truck could turn in the alley.

Commissioner Lingenfelter asked about the impact on other businesses in using the alley. **Beck** stated that the alley would not be closed and businesses could still access and use the alley.

The Public Hearing was closed

Commissioner Fowler and **Chair Rogers** expressed concerns about the reduction in parking for the Civic Center when the fire station is built. Each felt that parking was currently an issue, but understood the necessity for having the fire station at the proposed new location, but still had concerns about parking around the Civic Auditorium and in the downtown area in general.

Commissioner Fowler and Barnes asked about the need for lighting and screening for the new project. **Givens** stated that it would need to be addressed during the site plan review and we would need to ensure that a minimal amount of light intruded on neighboring residential property.

Chair Rogers stated that it might be appropriate to review the zoning of all city property to ensure that it is properly zoned and rezone property properly when it is purchased or sold by the city. **Givens** stated he would look into the issue.

Commissioner Ogle made a motion to approve the minutes as corrected.
Commissioner Fowler seconded the motion. The motion carried 6-0.



Commission Action Report

Ordinance No. 24-17 Rezoning Property Located at 518 S. Congress from Single-Family Detached (SF-D) to Single-Family Attached (SF-A)

Title: Ordinance No. 24-17 Rezoning Property Located at 518 S. Congress from Single-Family Detached (SF-D) to Single-Family Attached (SF-A)

Agenda Date: June 18, 2024

Presented By: Justin Givens, Planning & Zoning Administrator

Background:

The property owner of 518 S. Congress has asked that the property be rezoned to Single-Family Attached (SF-A) for the purpose of having the ability to place duplex units on the property. The property went through the rezoning process in 2018, and at that time was rezoned to the old R-3 High Density Residential. When the new zoning ordinance was adopted, the property was reclassified as Single-Family Detached. The property owner was unaware of the zoning change and recently spoke with staff about placing several duplex units on the property. At that time, it was discovered the property had been rezoned.

The Planning Commission, at their May 21, 2024, meeting, conducted the required public hearing and made a unanimous recommendation for approval to the City Commission.

Discussion:

Staff has worked with the applicant on reestablishing the proper zoning for the property and agrees that Single-Family Attached should have been the classification given to the property when the new zoning ordinance was adopted. The Single-Family Attached parcel type will allow the property owner to use the property as it was intended when rezoned in 2018.

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

Financial considerations:

The City bears the cost of publication of the ordinance.

Recommended action:

Ordinance No. 24-17 Rezoning Property Located at 518 S. Congress from Single-Family Detached (SF-D) to Single-Family Attached (SF-A)

Attachments:

Rezoning Ordinance No. 24-17
Excerpt of Minutes from Planning Commission meeting including the Staff Report
518 S. Congress Staff Report Attachments

ORDINANCE NO. 24-17

AN ORDINANCE REZONING LAND IN THE CITY OF EMPORIA, KANSAS FROM SINGLE-FAMILY DETACHED (SF-D) PARCEL TYPE TO SINGLE-FAMILY ATTACHED (SF-A) AND AMENDING THE OFFICIAL ZONING MAP TO CONFORM WITH SAID ZONING

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

Section 1. The following described property is hereby rezoned from Single-Family Detached Parcel Type to that of Single-Family Attached (SF-A) to wit:

Lots 2 and 3, Thomas First Addition, Emporia, Lyon County, Kansas

And generally located: 518 S Congress, Emporia, KS

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

PASSED AND APPROVED this 18th day of June 2024.

ERREN HARTER, Vice-Mayor

ATTEST:

KERRY SULL, City Clerk

EXCERPT OF MINUTES- 05/21/2024

EMPORIA - LYON COUNTY METROPOLITAN AREA PLANNING COMMISSION

The Planning Commission met in a regular session on Tuesday, May 21, 2024, with Chair Rogers presiding. Members Barnes, Ogle, Bucklinger (arrived at 6:45 pm), Fowler, and Lingenfelter were present.

City staff: Justin Givens was present.

Chair Rogers called the meeting to order.

3. Consider PC-2024-05 – A Request to Rezone Property Located at 518 S Congress from Single-Family Detached (SF-D) to Single-Family Attached (SF-A)

Chair Rogers asked if proper notice had been given. **Givens** confirmed that proper notice was provided to the newspaper and to property owners within 200 feet of the subject property.

Chair Rogers asked if any Commissioners needed to recuse themselves or report any ex-parte communications. No Commissioners needed to recuse themselves or report any ex-parte communications.

Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2024-05

Applicants: Investors Development of Emporia Inc.

Requested Action: Consider a request to rezone a property from Single-Family Detached (SF-D) to Single-Family Attached (SF-A)

Purpose: Applicant desires the rezoning to facilitate future construction of single-family attached housing units.

Address: 518 S Congress and 210 W Logan, Emporia, KS

Legal description: Lots 2 and 3, Thomas First Addition, Emporia, Lyon County, Kansas

Lot Size: 173 ft. x 260 ft. (44,980 sq. ft.)

Existing Zoning: Single-Family Attached

Future Zoning in ELC Comp. Plan: Single-Family Attached

Surrounding Zoning:

North – Single-Family Attached

East – Single-Family Attached

South – Flex-Use High | Flex-Use Low | Multi-Family

West – Single-Family Attached | Park Space

Surrounding Actual Uses:

North – Single-Family Attached | Mobile Home Park

East – Mobile Home Park

South – Multi-Family Units | Group Home | Single-Family Detached Houses

West – Single-Family Homes | Peter Pan Park

Analysis:

The applicant recently approached the city about developing single-family attached units on the property. At that time, it was discovered that during the adoption of the new zoning regulations, the property, which had been previously zoned as high-density residential, had been placed in the Single-Family Detached zoning, which would not allow for duplex units.

The applicant and staff agreed that the best path forward would be to go through the rezoning process again asking for single-family attached zoning, which would suffice for the applicant's future plans for his property.

The original rezoning and platting of the property occurred in 2018 and staff has provided information from that request in support of the current request.

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

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

1. Whether the change or approval would be consistent with these regulations; **Staff feels that the request is consistent with the zoning regulations. The adjacent area has higher density developments and the subject property was previously zoned for uses similar to the Single-Family Attached zoning.**
2. The character and condition of the neighborhood and its effect on the proposed change; **there already exists higher density developments in the immediate area surrounding the property. The change in zoning would not have a negative effect on the neighborhood.**
3. The zoning and uses of properties nearby; similar zoning and higher intensity

residential uses surround the property; **there would be no detriment for this property to be rezoned so that multiple single-family attached houses could be built on the property.**

4. The suitability of the subject property for the uses to which it has been restricted; **as previously stated this property was rezoned once to higher density residential, and it wasn't until the applicant inquired about developing a single-family attached home on the property that it was discovered that the zoning had reverted back to single-family detached. Single-family attached zoning would allow the applicant the flexibility to develop the property to its maximum potential.**
5. The extent to which removal of the restrictions will detrimentally affect nearby property; **allowing Single-Family Attached zoning on the property would not have a detrimental effect on neighboring properties.**
6. The length of time the subject property has remained vacant as zoned; **the subject property had one development built in 2019 and the applicant was in the process of developing additional single-family attached homes on the property. Staff would suggest, that restricting the property to single-family detached homes, would be more of hindrance to development in the area.**
7. The relative gain to the public health, safety, and welfare by the destruction of the value of plaintiff's property as compared to the hardship imposed upon the individual landowner, public services, including transportation, exist or can be provided to serve the uses that would be permitted on the property if it were reclassified or granted a conditional use; **staff contends there would be no harm to individual adjacent landowners or the public if the property were to be rezoned and developed under Single-Family Attached regulations. Staff feels that the general public would continue to be harmed as fewer housing units and choices would be developed in the community if the property were to be developed as Single-Family Detached as less units would not help to alleviate the housing shortage in the community.**
8. The recommendations of a permanent or professional planning staff; **Staff is supportive of the proposed change in zoning.**
9. The conformance of the requested change to Plan ELC; **the proposed rezoning, would allow for multiple single-family attached units to be built in an area that has existing higher density residential development, and would be considered infill development, where no public utilities would need to be extended to serve the property. The property is within the existing city development framework. More units would also help in reducing the housing shortage faced in the community and therefore, the request would be consistent with Plan ELC.**
10. Such other factors as are deemed relevant by the Planning Commission or

Governing Body. **N/A**

Neighborhood Communications: As of writing this report, Staff has had no inquiries about the proposed rezoning.

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

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

The Public Hearing was opened.

There were no comments during the public hearing.

The Public Hearing was closed

Commissioner Ogle asked about the floodplain as it was shown in the original rezoning, but not in the new report. **Givens** stated that the floodplain maps are reviewed and amended occasionally, and that the city had just adopted new floodplain regulations and maps in 2022 and the property was removed at the most recent update.

Commissioner Fowler stated that it would be good to see streets have more interconnectivity, as he pointed out several streets in the area that should have been connected. **Givens** stated that is something that as planners, we try to work on, but it can be difficult as developments are somewhat fragmented as they are developed.

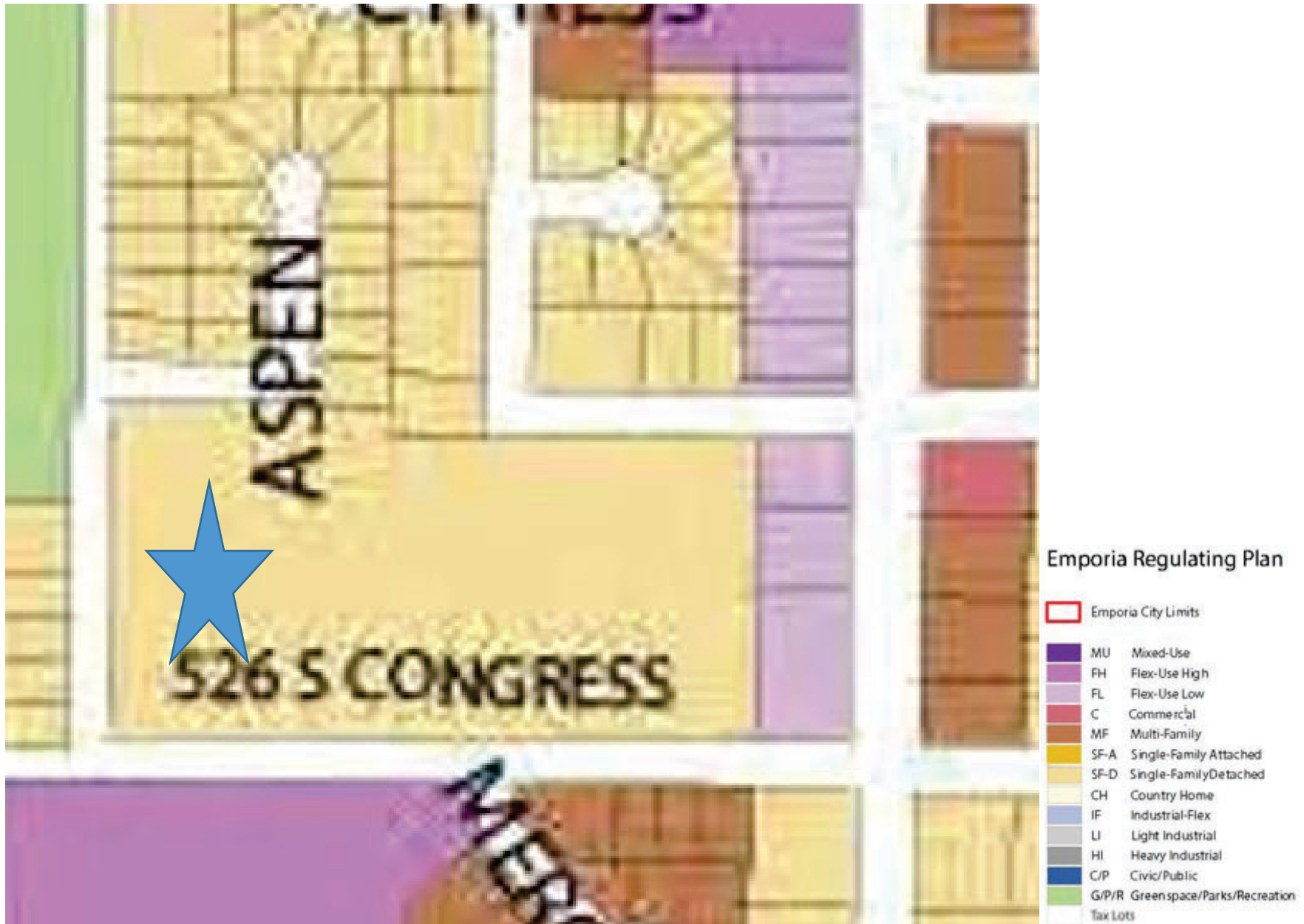
Commissioner Bucklinger asked about the lot size for the property. **Givens** stated that it was of sufficient size to support duplexes.

Commissioner Ogle made a motion to recommend approval of the rezoning based on staffs report. Commissioner Barnes seconded the motion. The motion carried 6-0.

518 S Congress St. Rezoning
Aerial Photo



518 S Congress
Zoning Map



EXCERPT OF MINUTES
EMPORIA - LYON COUNTY
METROPOLITAN AREA PLANNING COMMISSION

CIVIC BUILDING / EMPORIA, KANSAS 66801 / PHONE 620-343-4268

The Planning Commission met in regular session on Tuesday, May 22, 2018, with Chair Springeman presiding. Members Bucklinger, Duncan, Just, Moore, Rech and Williams were present. Members Sauder and Thomas were absent.

3. APPLICATION 2018-06: A request of Keith A. Thomas for a request to rezone a 1.8 acre portion of the property located at 525 S. Commercial St from Mobile Home Park to R-3 High Density Residential, as authorized by Article 26-1 of the Zoning Regulations.

Staff confirmed jurisdiction over this application.

No ex parte communication was declared.

Staff Report:

The applicant is requesting rezoning the subject property to allow for future development. The applicant is proposing to build multi-family units at this locations, to do so they will need to rezone and minor plat. This area is surrounded by mix use zones. The ELC Comp Plan Regulating Plan/Future Land Use Plan has this area zoned as Single Family Detached. High Density (R-3 or R-2) housing would be better than its current use.

A Development Review Team Meeting was held on March 28, 2018, with discussion of any concern and issues. Public utilities, easements, setback and road width were discussed. A site plan/plat was also request. Staff met with the property owner and project engineer to discuss the issues and they were addressed.

A Utility Advisory Board Meeting was held April 20, 2018. Proposed easements were discussed and found satisfactory. There were no other concerns.

ELC Comprehensive Plan:

Commercial and Single Family Detached, as it is now.

ELC Plan; Goals and Objectives Plan Element IV: Support Infill Development

2008 Comp Plan: Future Land use is SF Detached

Staff recommends rezoning a portion of this property to R-3 High Density Residential, which would be a better use than the current mobile Home Park presently at this location. If the property is not rezoned and continues as a mobile home park, this could have a negative impact on surrounding property values as many of the mobile homes are older

or in need of repair. The ELC Comp Plan projected that this area might be best served as single family detached homes and staff does not disagree with this assessment. However, staff feels that there are some restraints and other factors at play that are not considered in the ELC Plan, namely the existing floodplain and the surrounding mix use zones. This might make the feasibility of the single-family homes more challenging. Staff recommends rezoning to R-3 as there is other High Density zoning adjacent to the property, and this would be a higher and better use than the current use. Recommendation also includes 100% density fencing and landscaping around the eastern portion of the buildings abutting residential properties or no outdoor storage allowed on the eastern portion of the property abutting residential properties.

Member Williams asked, what is the time line for the demolition. Mr. Ochs replied, it would be immediately.

Member Bucklinger asked, what are some of the conditional requirements for R3 zoning. Mr. Foster replied, there would be screening, parking, water runoff requirements for Engineering, utility easements, lighting and landscaping requirements, etc.

With no further discussion, the Public Hearing portion was opened.

Dustin Ochs, Central Kansas Engineering, 17 W. 5th Ave., spoke on behalf of the applicant. Mr. Ochs added to his earlier comments, there is an existing sanitary sewer main, the roads and driveways will be similar to a project on Prairie Street. There will be 3 units built on the property and feel they will be increasing the value to the neighborhood.

With no further discussion, the Public Hearing portion was closed.

Member Springeman moved to approved Application 2018-06, to rezone a 1.8 acre portion of the property located at 525 S. Commercial Street from Mobile Home Park to R-3, High Density Residential, based on the need of buildable lots and to clean up the area. Member Williams seconded. Motion approved 7-0.

518 S Congress
Former Zoning Map



**PLANNING COMMISSION
STAFF REPORT
MAY 22, 2018
AGENDA ITEM NO. 3**

Case #: 2018-06

Date: MAY 11, 2018

Applicants: Keith Thomas

Requested Action: Rezone

Purpose: Rezone a portion of the property to meet needs

Address: 525 S. Commercial

Lot Size: 78,336 square feet

Existing Zoning: Mobile Home Park District, Zoned M-P

Existing Land Use: West side-Mobile Home Park **East side-**Commercial Business C-3

Zoning Map: Surrounding zoning



Physical Characteristics: R-1 to the north, R-3 to the South. C-3 to East. R-1 and Public to the West. Some of the Mobile Home Park is in the 1% Annual Chance Floodplain.

Planning Commission

Applicable Regulations:

26-108. Factors to be Considered in a Rezoning: When a proposed amendment would result in a change of the zoning classification of any specific property, the recommendation of the Planning Commission, accompanied by a copy of the record of the hearing, shall contain statements as to the present classification, the classification under the proposed amendment, the reasons for seeking such reclassification, a summary of the facts presented, and a statement of the factors upon which the recommendation of the Planning Commission is based using the following guidelines:

1. Whether the change in classification would be consistent with the intent and purpose of these regulations;
2. The character and condition of the surrounding neighborhood and its effect on the proposed change;
3. Whether the proposed amendment is made necessary because of changed or changing conditions in the area affected, and, if so, the nature of such changed or changing conditions;
4. The current zoning and uses of nearby properties, and the effect on existing nearby land uses upon such a change in classification;
5. Whether every use that would be permitted on the property as reclassified would be compatible with the uses permitted on other property in the immediate vicinity;
6. The suitability of the applicant's property for the uses to which it has been restricted;
7. The length of time the subject property has remained vacant or undeveloped as zoned; provided, the use of land for agricultural purposes shall be considered as allowing the land to be vacant or undeveloped;
8. Whether adequate sewer and water facilities, and all other needed public services, including transportation, exist or can be provided to serve the uses that would be permitted on the property if it were reclassified;
9. The general amount of vacant land that currently has the same zoning classification proposed for the subject property, particularly in the vicinity of the subject property, and any special circumstances that make a substantial part of such vacant land available or not available for development;
10. The recommendations of professional staff;
11. Whether the proposed amendment would be in conformance to and further enhance the implementation of the City's Comprehensive Plan;
12. Whether the relative gain to the public health, safety, and general welfare outweighs the hardship imposed upon the applicant by not upgrading the value of the property by such reclassification; and,
13. Such other factors as may be relevant from the facts and evidence presented in the application.

Analysis:

The applicant is requesting rezoning the subject property to allow for future development. The applicant is proposing to build multi-family units at this locations, to do so they will need to rezone and minor plat. This area is surrounded by mix use zones. The ELC Comp Plan Regulating Plan/Future Land Use Plan has this area zoned as Single Family Detached. High Density (R-3 or R-2) housing would be better than its current use.

A Development Review Team Meeting was held on 3/28/2018 and City Staff discussed concern and issues. Public utilities, easements, setback, and road width were discussed. A site plan/plat was also request. Staff met with the property owner and project engineer to discuss the issues and they were addressed.

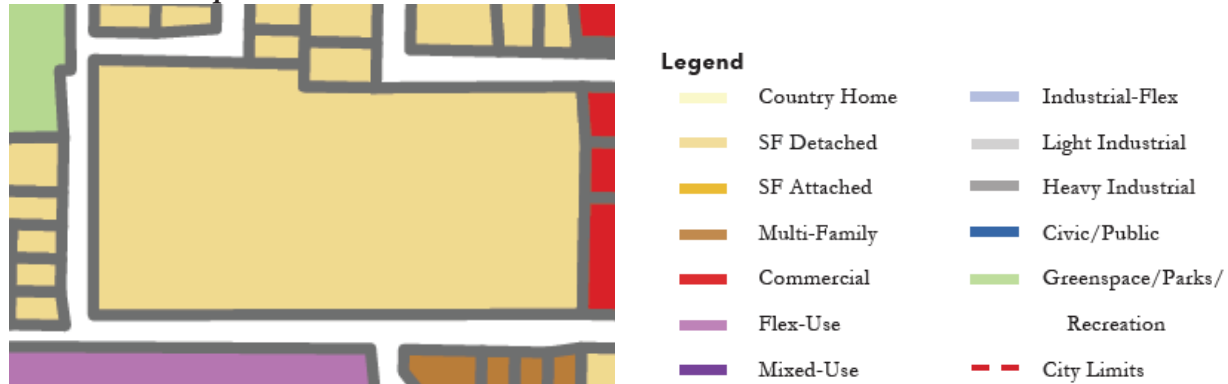
A Utility Advisory Board Meeting was held 4/20/18 and was attended by City Staff as well as public utility companies. Proposed easements were discussed and found satisfactory. No other concerns.

ELC Comprehensive Plan:

Commercial and Single Family Detached, as it is now.

ELC Plan; Goals and Objectives Plan Element IV: Support Infill Development

2017 ELC Comp Plan:



2008 Comp Plan: Future Land use is SF Detached

Recommendation: Rezoning a portion of this property to R-3 High Density Residential would be a better use than the current mobile Home Park presently at this location. If the property is not rezoned and continues as a mobile home park this could have a negative impact on surrounding property values as many of the mobile homes are older or in need of repair. The ELC Comp Plan projected that this area might be best served as single family detached homes, and staff does not disagree with this assessment. However staff feels that there are some restraints and other factors at play that were not considered in the ELC Plan, namely the existing floodplain and the surrounding mix use zones, this might make the feasibility of the SF homes more challenging.

Staff recommends rezoning to R-3 as there is other High Density zoning adjacent to the property, and this would be a higher and better use than the current use. 100% density fencing and landscaping around the eastern portion of the buildings abutting residential properties or B) No outdoor storage allowed on the eastern portion of the property abutting residential properties.

Attachments: Application, Site plan, Plat



Commission Action Report

Ordinance No. 24-18 for a Conditional Use Permit
for Transitional Housing at 115 E. Logan Ave.

Title: Ordinance No. 24-18 for a Conditional Use Permit for Transitional Housing at 115 E. Logan Ave.

Agenda Date: June 18, 2024

Presented By: Justin Givens, Planning & Zoning Administrator

Background:

Southwick House, formerly known as Plumb Place, has requested a Conditional Use Permit to allow for the development of a Transitional Housing Unit to be built at 115 E. Logan Ave. The concept plan calls for 16 living units, as well as support facilities to be built on the 3.66-acre tract of land. Southwick House was formed to provide similar services as Plumb Place with a stated mission to empower individuals and families through transitional housing and supportive services by developing skills to achieve and maintain independence.

At their May 21, 2024, meeting, the Planning Commission conducted the required public hearing and made a unanimous recommendation for approval to the City Commission.

Discussion:

Transitional Housing requires a Conditional Use Permit in Single-Family Detached parcel types. The conditional use permit process allows the Planning Commission and City Commission to review the proposed project to help ensure that it would not be a detriment to the surrounding neighborhood, and the city as a whole. The public hearing process allows neighboring property owners the opportunity to voice concerns or ask questions about future development. The Planning Commission ultimately decided that the project would not be a detriment to the neighborhood, and would, based on the site plan, help preserve the open space of the existing area. Additionally, the project would help fill a gap in the social services offered in the area that has been missing since Plumb Place closed and would benefit the general health, welfare, and safety of the community.

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

Financial considerations:

The City bears the cost of publication of the ordinance.

Recommended action:

Adopt Ordinance No. 24-18 for a Conditional Use Permit for Transitional Housing at 115 E. Logan Ave.

Attachments:

CUP Ordinance No. 24-18
Aerial Photo
Conceptual Site Plan with Elevation Drawings
Zoning Map
Excerpt of Minutes from Planning Commission meeting including the Staff Report

ORDINANCE NO. 24-18

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

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

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

On property commonly known as: 115 E Logan Ave.

and legally described as: COMMENCING 40 RODS EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 32 RODS, THENCE EAST 10 RODS, THENCE NORTH 32 RODS, THENCE WEST 10 RODS TO THE PLACE OF BEGINNING.

ALSO:

BEGINNING AT A POINT 32 RODS SOUTH OF A POINT 40 RODS EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 4 RODS, THENCE EAST 10 RODS, THENCE NORTH 4 RODS, THENCE WEST 10 RODS TO THE POINT OF BEGINNING.

ALSO:

COMMENCING 20 RODS EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 36 RODS, THENCE EAST 20 RODS, THENCE NORTH 36 RODS, THENCE WEST 20 RODS TO THE PLACE OF BEGINNING.

Section 2. Conditional Use Permit granted for: development of a Transitional Housing Unit with office and accessory space.

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

- 1) The Property is developed in accordance with an approved site plan that provides for sidewalk connections from the building to existing sidewalks
- 2) The project meets and maintains compliance with all zoning, building, fire, and any other applicable federal, state, or municipal code or regulation.

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

PASSED AND APPROVED this 18th day of June 2024.

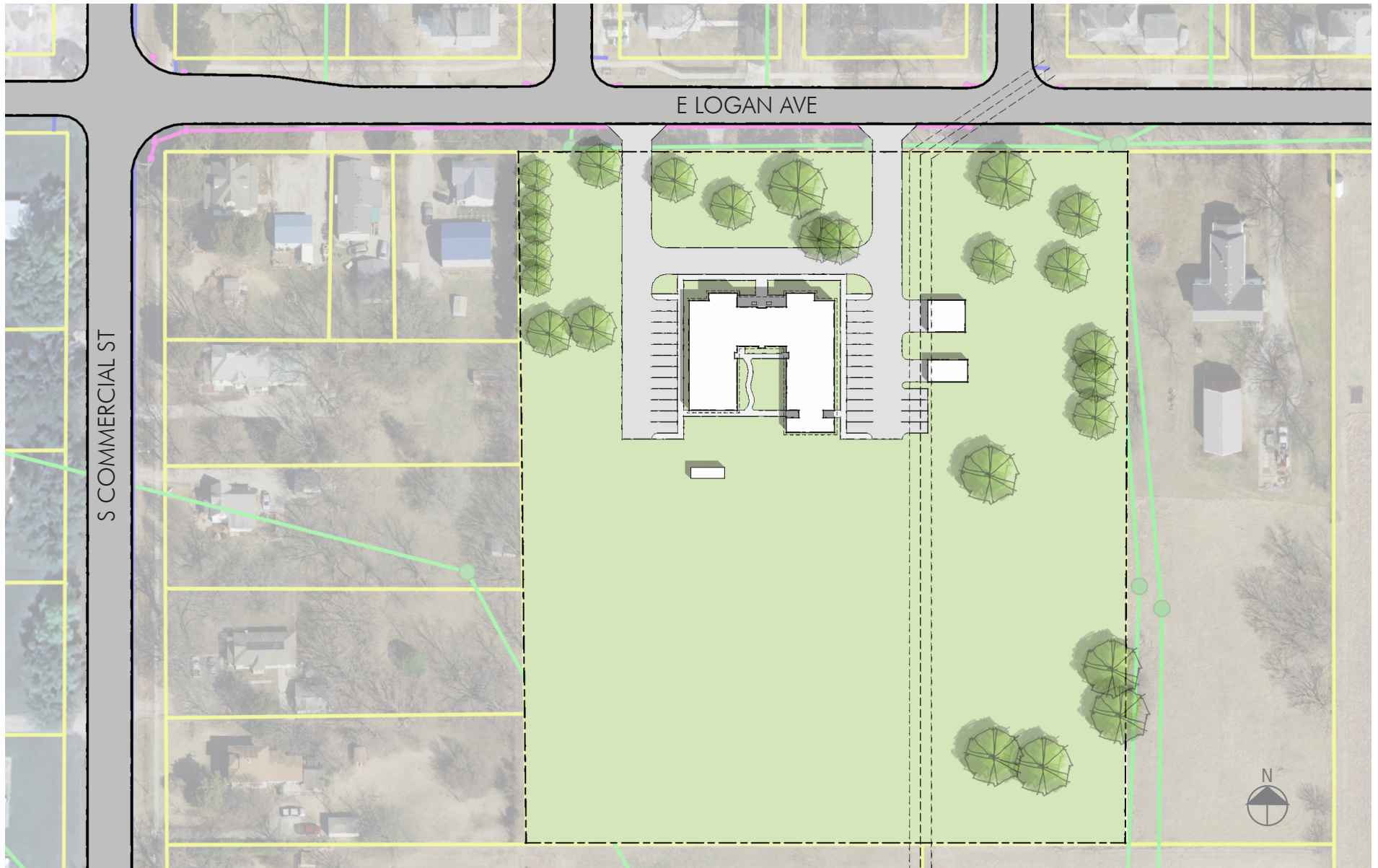
ERREN HARTER, Vice-Mayor

ATTEST:

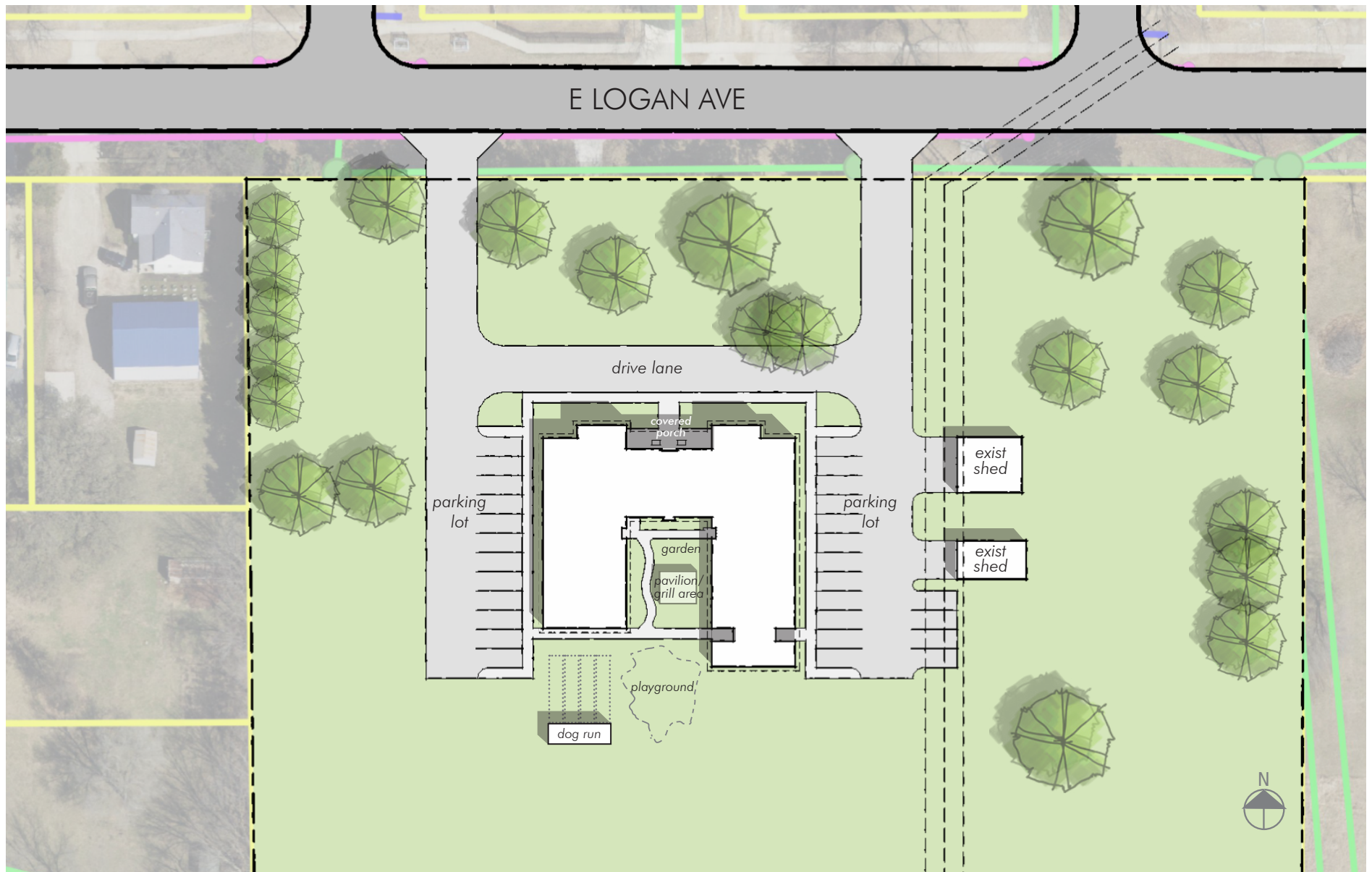
KERRY SULL, City Clerk

115 E Logan Ave
Aerial Photo

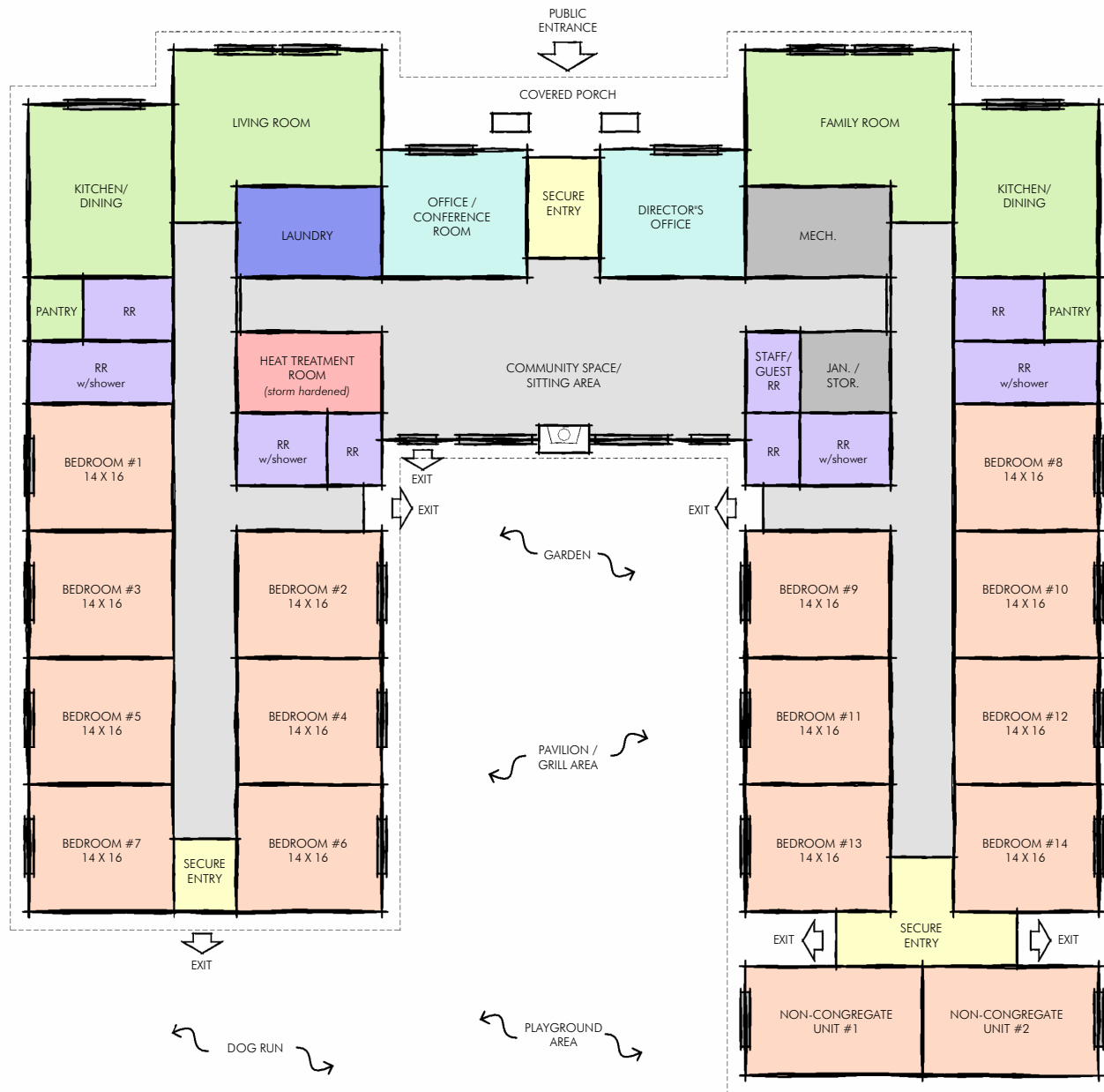




CONCEPTUAL SITE PLAN



ENLARGED CONCEPTUAL SITE PLAN



CONCEPTUAL FLOOR PLAN



CONCEPTUAL RENDERING

115 E Logan Ave
Zoning Map



EXCERPT OF MINUTES- 05/21/2024

EMPORIA - LYON COUNTY METROPOLITAN AREA PLANNING COMMISSION

The Planning Commission met in a regular session on Tuesday, May 21, 2024, with Chair Rogers presiding. Members Barnes, Ogle, Bucklinger (arrived at 6:45 pm), Fowler, and Lingenfelter were present.

City staff: Justin Givens was present.

Chair Rogers called the meeting to order.

2. Consider PC-2024-07 – A Request for a Transitional Housing Conditional Use Permit for 115 E Logan Ave.

Chair Rogers asked if proper notice had been given. **Givens** confirmed that proper notice was provided to the newspaper and to property owners within 200 feet of the subject property.

Chair Rogers asked if any Commissioners needed to recuse themselves or report any ex-parte communications. Chair Rogers stated that he serves on the City of Emporia Homeless Task Force. Commissioner Fowler stated that Southwick was a client of his personal business. Neither statements were determined to be a conflict of interests.

Givens provided the Staff Report.

STAFF REPORT

Application #: PC 2024-07

Applicants: Southwick House

Requested Action: Approval of a Conditional Use Permit for Transitional Housing

Purpose: Applicant desires to develop congregate housing to women, single-parents, and families.

Address: 115 E Logan Ave

Legal description: COMMENCING 40 RODS EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 32 RODS, THENCE EAST 10 RODS, THENCE NORTH 32 RODS, THENCE WEST 10 RODS TO THE PLACE OF BEGINNING.

ALSO:

BEGINNING AT A POINT 32 RODS SOUTH OF A POINT 40 RODS EAST OF THE

NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 4 RODS, THENCE EAST 10 RODS, THENCE NORTH 4 RODS, THENCE WEST 10 RODS TO THE POINT OF BEGINNING.

ALSO:

COMMENCING 20 RODS EAST OF THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF SECTION 22, TOWNSHIP 19 SOUTH, RANGE 11 EAST OF THE 6TH P.M., THENCE SOUTH 36 RODS, THENCE EAST 20 RODS, THENCE NORTH 36 RODS, THENCE WEST 20 RODS TO THE PLACE OF BEGINNING.

Lot Size: 6.30 Acres

Existing Zoning: Single-Family Detached (SF-D)

Future Zoning in ELC Comp. Plan: Single-Family Detached (SF-D)

Surrounding Zoning:

North – Single-Family Detached (SF-D) | Multi-Family (MF)

East – Single-Family Detached (SF-D)

South – Single-Family Detached (SF-D)

West – Single-Family Detached (SF-D)

Surrounding Actual Uses:

North – Single-Family Detached Homes

East – Large Lot Single-Family Homes

South – Large Lot Single-Family Homes

West – Single Family Detached Homes

Analysis: The applicant is under contract to purchase a 6.30 acre tract of land with the intent of building a transitional group home furthering their mission of providing housing for women, single-parents, and families. The Southwick House is a reorganized group stemming from Plumb Place that previously operated in Emporia. Southwick House has been established to continue the mission of the original Plumb Place.

To further this mission, the group is requesting a CUP for Transitional Housing that would see a 16 bedroom home with support facilities, and offices be built on the subject property. The group operates on a 280 day model, and is not considered to be an emergency shelter, is not equipped to handle drug/alcohol treatment or chronic homelessness. Southwick House staff anticipate most of their residents coming from referrals from other organizations including school districts.

Additional analysis has been provided in the factors for consideration.

Considerations: 26-109. Factors to be Considered for a Conditional Use Permit:

Because of particular conditions associated with their activities, certain uses which might have an adverse effect upon nearby properties or upon the character and future

development of a district are not permitted outright in districts, but are permitted as conditional uses when their proposed location is supplemented by additional requirements so as to make the use requested compatible with the surrounding property, the neighborhood and the zoning jurisdiction.

In approving a conditional use, the minimum requirements set out in these regulations for the underlying district must be met unless otherwise reduced by specific reference in the approval of the Governing Body. The requirements may be made more stringent if there are potentially injurious effects which may be anticipated upon other property or the neighborhood or which may be contrary to public health, safety or welfare.

The Planning Commission may recommend approval of a Conditional Use that is expressly authorized to be permitted in a particular zoning district, and the Governing Body may approve such Conditional Use, using the following factors as guidelines: **Staff Commentary in Bold**

1. Whether approval of the conditional use would be consistent with the intent and purpose of these regulations; **the requirement that housing such as this be approved through the Conditional Use process, allows the neighboring property owners to be made aware of the development, the Planning Commission to review the proposed development and make recommendations for additional requirements, and ultimately an approval from the Governing Body. This is in itself consistent with the intent of the zoning regulations. In this particular case, a residential home will be built within a residential area, has ample space to provide separation from neighboring properties, and will have a low volume of vehicular traffic which would, in staff's opinion, makes it consistent with the intent of the zoning regulations.**

2. Whether the location of the proposed use is compatible to other land uses in the surrounding neighborhood; **staff feels that the proposed use and proposed site plan blends with the existing neighborhood. Southwick House will encompass a more than 6-acre tract of land which will provide ample space between neighboring properties.**

3. Whether the proposed use places an undue burden on the existing transportation and service facilities in the area affected and, if so, whether such additional transportation and service facilities can be provided; **currently the area is served by LCAT demand services, but if additional volume was created, with this proposed development, increasing fixed route services within the southeast area of Emporia, would in staff's opinion be a betterment for the residents in the area.**

4. Whether the proposed use is made necessary or desirable because of changed or changing conditions in the area affected; **Plumb Place, which ceased operations in 2020, provided a similar service as what Southwick House's mission is. Since closing, there has been a gap in services that are provided to the community, and this proposed development would help in filling the gap created when Plumb Place closed.**

5. The length of time the subject property has remained vacant or undeveloped as zoned;

(the use of land for agricultural purposes shall be considered as viable use of the land and not be considered as allowing the land to be vacant or undeveloped); **the bulk of this property has remained vacant since the first single-family structure was built on it in 1887. Recently the property was marketed as a development site for single-family homes, but the applicants proposed use, would help to ensure that the site is not fully developed with homes, but continues the character of the neighborhood with larger lot development.**

6. Whether the applicant's property is suitable for the proposed conditional use; **staff contends that the lot is suitable for the proposed use. The concept site plan demonstrates how the development would fit in both scale and use within the existing area.**

7. The recommendations of professional staff; **staff is supportive of the proposed development.**

8. Whether the proposed conditional use would be in conformance to and further enhance the implementation of the City's Comprehensive Plan; **the proposed project would be considered infill development as it does not require the extension of services, which is an objective of Plan ELC. Additionally, the proposed development, seeks to fill a gap in providing assistance to vulnerable persons, who are impacted by the City's housing shortage.**

9. Whether the relative gain to the public health, safety, and general welfare outweighs the hardship imposed on the applicant by not upgrading the value of the property by approving the proposed conditional use; **the overall gain for the public health, safety, and general welfare exceeds that of not approving the use. The use, as proposed, would provide a service, which has been missing in the community since the closing of Plumb Place, and would help in alleviating the strain on other community service providers.**

10. Whether the proposed conditional use, if it complies with all the conditions upon which the approval is made contingent, will not adversely affect the property in the area affected; **staff does not for see an adverse impact on the neighboring property owners. The development, as proposed, would continue the large lot feel of the surrounding neighborhood and provides ample space for separation between the subject property and neighboring properties.**

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

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

Neighborhood Communications: Staff has had two phone calls at the time of writing this report. One caller met with staff and separately with the applicant and did not express any objections to staff over the proposed development. Another caller felt that the proposed development was outside of any area of impact to their property.

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

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

The Public Hearing was opened.

Jeremy Dorsey, President, Southwick House Board of Directors, Mr. Dorsey gave a background presentation on Plumb Place and the newly revived Southwick. Mr. Dorsey, through his work as an attorney, knew how important Plumb Place was to the community and how important it was to fill the service gap that was created when Plumb Place closed. Mr. Dorsey addressed some of the day to day operational items for the transitional housing facility.

Susan Brinkman, Executive Director, Southwick House, spoke about the facility itself and more of the day to day operational aspects of Southwick House. She additionally addressed the anticipated clientele and how they are currently not being served in the area.

Commissioner Barnes asked about whether or not drug screening or testing would be required. **Ms. Brinkman** and **Mr. Dorsey** responded that there would not be any drug screening, but there would be alcohol and drug policies that would be enforced for residents.

Mickey Edwards, Executive Director, SOS, Ms. Edwards spoke in favor of the project, stating that it would help to fill a gap in services that are available in this area.

Brenda Barrows, 704 S Commercial, spoke in favor of the project. **Ms. Barrows** stated that she was against a recent residential development in the area, but having heard and seen the proposed site plan, she was in favor of this particular project.

Dylan Gutierrez, 209 E Logan, spoke in favor of the project. He stated that while he had initial concerns about the project, he was in favor of it, as it would maintain the openness of the area.

Jeff Williams, 2421 West View Terrace, real estate agent involved in the transaction. He spoke in favor of the project. As a past Plumb Place board member he felt that even as it was against his personal financial interests, a transitional housing unit would provide more benefit to the community than a single-family residential development.

No person from the public spoke against the project.

The Public Hearing was closed

Commissioner Barnes made reference to a letter of questions that had been presented to the Planning Commission from a concerned neighboring property owner. **Barnes** asked about the requirement of screening along the east boundary of the property. **Givens** stated that screening is not required when residential properties abut residential properties. **Barnes** asked the neighboring property owner if he felt screening would be required. **Mr. Gutierrez** stated that he was not as concerned based on the site plan that was presented. **Givens** felt that if necessary, shrubs could be used to help screen the parking areas to the property to the east.

Givens stated that having reviewed similar residences around similar transitional housing, he found that based on county valuations the neighboring properties have increased in value in similar fashion as other properties.

Chair Rogers asked about lighting at the facility. **Givens** stated that the project would require a site plan and as part of that approval process, lighting is reviewed and has to at a minimum at the property line.

Commissioners Fowler and **Lingenfelter** asked about sidewalks that would serve the facility and be connected the area sidewalks. **Givens** stated that a separate sidewalk could be included in the site plan from the building to the curb, but was hesitant to require a crosswalk, as that was an engineering and traffic safety committee issue.

Commissioner Barnes made a motion to approve the minutes as corrected. Commissioner Lingenfelter seconded the motion. The motion carried 6-0.



Commission Action Report

Approve 2023 Annual Audit Report

Title: Approve 2023 Annual Audit Report

Agenda Date: June 18, 2024

Presented By: Janet Harrouff, Director of Finance

Background:

The City of Emporia contracted Hood & Associates to conduct an audit of the 2023 financial records. This is the 5th year of Hood & Associates conducting the annual audit.

Discussion:

Michael Keenan will be present to present a summary of the 2023 audit. The city received a clean audit report.

Financial considerations:

None

Recommended action:

Approve the 2023 annual financial audit report.

Attachments:

Annual report
Required management communication letter

Draft

CITY OF EMPORIA, KANSAS

Annual Comprehensive Financial Report

Year Ended December 31, 2023

Draft

CITY OF EMPORIA, KANSAS
Annual Comprehensive Financial Report
Year Ended December 31, 2023

Prepared by
Janet Harrouff
Director of Administrative Services

CITY OF EMPORIA, KANSAS
TABLE OF CONTENTS
December 31, 2023

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i - iii
City Organizational Chart	iv
List of Principal Officials	v
GFOA Certificate of Achievement	vi
 FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis	4 - 11
 Basic Financial Statements	 <u>Exhibit</u>
 Government-wide Financial Statements	
Statement of Net Position	A 12
Statement of Activities	B 13
 Fund Financial Statements	
Balance Sheet - Governmental Funds	C 14
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	D 16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Net Position - Proprietary Funds	E 18
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	F 19
Statement of Cash Flows - Proprietary Funds	G 20
 Notes to Financial Statements	21-55
 Required Supplementary Information (RSI)	 <u>Schedule</u> <u>Page</u>
Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget - General Fund	1 56
Schedule of the City's Proportionate Share of the Net Pension Liability	2 57
Schedule of Contributions	2 57
Schedule of changes in Net OPEB Liability and related ratios	3 58
 OTHER FINANCIAL INFORMATION	
Combining Balance Sheet - Non-Major Governmental Funds	4 59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Non-Major Governmental Funds	5 60
Combining Balance Sheet - Non-Major Special Revenue Funds	6 61-63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds	7 64-66
Combining Balance Sheet - Non-Major Capital Project Funds	8 67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Non-Major Capital Project Funds	9 68

Draft

CITY OF EMPORIA, KANSAS
TABLE OF CONTENTS (CONTINUED)
December 31, 2023

OTHER FINANCIAL INFORMATION (Continued)

	Schedule	Page
Schedule of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget		
Library Fund	10	69
Convention and Tourism Promotion Fund	11	70
Industrial Fund	12	71
Special Alcohol Program Fund	13	72
Special Park and Recreation Fund	14	73
Special Street Fund	15	74
Drug Money Forfeiture Fund	16	75
Industrial Development Sales Tax Fund	17	76
Multi-Year Improvement Fund	18	77
Debt Service Fund	19	78
Equipment Debt Service Fund	20	79
Combining Statement of Net Position - Internal Service Funds	21	80
Combining Statement of Revenues, Expenses, and Changes Net Position - Internal Service Funds	22	81
Combining Statement of Cash Flows - Internal Service Funds	23	82

STATISTICAL SECTION

	Table	
Statistical Summary		83
Net Position by Component - Last Ten Fiscal Years	1	84
Changes in Net Position - Last Ten Fiscal Years	2	85-86
Fund Balances of Governmental Funds - Last Ten Fiscal Years	3	87
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years	4	88
Governmental Activities Tax Revenues by Source - Last Ten Fiscal Years	5	89
Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	6	90
Direct and Overlapping Property Tax Levy Rates - Last Ten Fiscal Years	7	91
Principal Property Taxpayers	8	92
Property Tax Levies and Collections - Last Ten Fiscal Years	9	93
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	10	94
Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	11	95
Direct and Overlapping Governmental Activities Debt	12	96
Legal Debt Margin Information - Last Ten Fiscal Years	13	97
Demographic and Economic Statistics - Last Ten Fiscal Years	14	98
Principal Employers	15	99
Full-Time Equivalent City Employees by Function - Last Ten Fiscal Years	16	100
Operating Indicators by Function - Last Ten Fiscal Years	17	101
Capital Asset Statistics by Function - Last Ten Fiscal Years	18	102

Draft

INTRODUCTORY SECTION



Draft

June XX, 2024

Honorable Mayor and
City Commissioners
City of Emporia
Emporia, Kansas

Honorable Mayor and City Commissioners:

The Annual Comprehensive Financial Report of the City of Emporia, Kansas for the year ended December 31, 2023 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 12.32 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.

Draft

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

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

LOCAL ECONOMY

Emporia is very fortunate to have a diversified economy. This diversity provides a cushion when one particular sector of the economy suffers during an economic downturn. One major source of employment is the field of food processing, which serves as an important link to the state's agricultural base. It is also somewhat insulated from the periodic downturns associated with other sectors of the economy. Strong employment in the food processing sector is maintained at Tyson's Fresh Meats, employing approximately 845 employees. Additionally, Simmons Pet Food employs more than 1,588 people. Hostess Brands, LLC opened the Emporia facility in 2012 and currently employs more than 630 employees. Hill's Pet Nutrition employs approximately 140 employees. Fanestil Meats employs 95 employees.

Apart from the food processing sector, other major employment opportunities come from manufacturing and warehousing /distribution. Michelin completed a multi-million dollar expansion and employs 316 people. Hopkins Manufacturing has 206 employees and Vektex also contributes to the local economy by employing 138 employees. The Emporia Chamber of Commerce and the Regional Development Association of East Central Kansas (RDA) continuously work to attract potential employees to the community.

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

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Unassigned fund balance in the general fund at year end was 36.77 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 30.41 percent, the sewer fund unrestricted fund balance was 15.94 percent, and the solid waste fund unrestricted fund balance was 47.84 percent. The sewer fund is below the 20 percent reserve policy set by the City Commission. The water and solid waste unrestricted balances are above the 20 percent reserve policy set by the City Commission.

The City of Emporia collects approximately 3 million dollars a year from a 1 cent county wide sales tax. The City Commission has stated these dollars are to be spent on city infrastructure. During 2023, \$261,000 was spent on traffic signal updates, \$2.320 million street maintenance, \$230,000 on building updates and repairs and \$428,000 for new tee boxes at the golf course. 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, 2023, 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.

Draft

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, 2023.

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, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The City of Emporia, Kansas, has received a Certificate of Achievement for the last thirty-eight consecutive years (fiscal years 1985-2022). 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 have been 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,

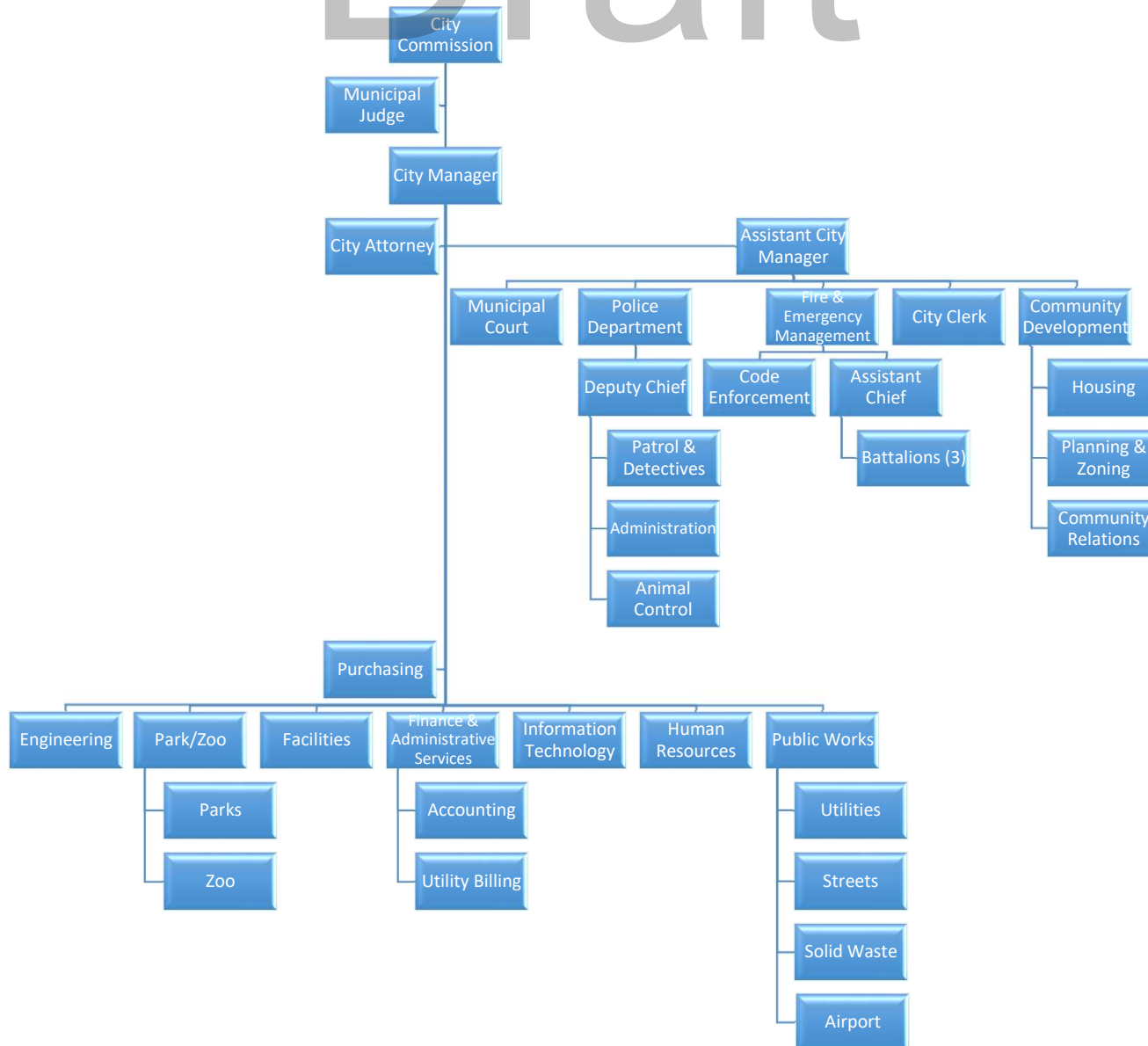


Janet Harrouff
City Treasurer



Trey Cocking
City Manager

Draft



Draft

City of Emporia, Kansas

GOVERNING BODY

2023

MAYOR

SUSAN BRINKMAN

VICE-MAYOR

ERREN HARTER

COMMISSIONER

DANNY GIEFER

COMMISSIONER

JAMIE SAUDER

COMMISSIONER

BECKY SMITH

ADMINISTRATIVE OFFICIALS

CITY MANAGER

TREY COCKING

ASSISTANT CITY MANAGER

MARK DETTER

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, 2022

Christopher P. Morill

Executive Director/CEO

Draft

FINANCIAL SECTION



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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. We did not audit the financial statements of the discretely presented component unit, which represent 1.42 percent, 1.24 percent, and 1.92 percent, respectively of the assets, net position, and revenues of the City. 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.

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, 2023, 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.

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 discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2023, the City adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2024 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 20, 2024

Draft

City of Emporia, Kansas Management's Discussion and Analysis For the Year Ended December 31, 2023

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, 2023. 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, 2023, by \$82,486,984 (net position). Of this amount \$15,593,699 is unrestricted and may be used to meet future obligations of the City.
- The City's total net position increased by \$13,427,012 during the fiscal year as a result of current year activities. The City's governmental activities increased by \$13,315,465 and the City's business-type activities increased \$111,547 for the year.

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.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 48,578,763	\$ 43,585,285	\$ 16,631,708	\$ 11,737,028	\$ 65,210,471	\$ 55,322,313
Capital assets	37,432,694	25,394,086	77,515,845	73,201,772	114,948,539	98,595,858
Total assets	86,011,457	68,979,371	94,147,553	84,938,800	180,159,010	153,918,171
Deferred outflow s - pension and opeb	6,219,174	5,707,136	1,262,020	1,170,803	7,481,194	6,877,939
Total deferred outflow s of resources	6,219,174	5,707,136	1,262,020	1,170,803	7,481,194	6,877,939
Long-term debt	30,475,679	28,696,248	55,145,081	47,087,366	85,620,760	75,783,614
Other liabilities	5,956,738	4,550,919	3,063,852	1,985,056	9,020,590	6,535,975
Total liabilities	36,432,417	33,247,167	58,208,933	49,072,422	94,641,350	82,319,589
Deferred inflow s - taxes and leases	9,762,985	8,773,907	-	-	9,762,985	8,773,907
Deferred inflow s - pension and opeb	658,176	603,845	90,709	38,797	748,885	642,642
Total deferred inflow s of resources	10,421,161	9,377,752	90,709	38,797	10,511,870	9,416,549
Net position:						
Net investment in capital assets	29,015,042	16,580,061	31,058,261	29,568,261	60,073,303	45,748,322
Restricted	6,819,982	6,291,015	-	-	6,819,982	6,291,015
Unrestricted	9,542,029	9,190,512	6,051,670	7,430,123	15,593,699	17,020,635
Total net position	\$ 45,377,053	\$ 32,061,588	\$ 37,109,931	\$ 36,998,384	\$ 82,486,984	\$ 69,059,972

As indicated earlier, net position may serve as a useful indicator of the City's financial position. As of December 31, 2023, assets and deferred outflows of resources exceeded liabilities by \$82,486,984, the largest portion of the City's net position, \$60,073,303 (72.8 percent), reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, vehicles, machinery and equipment, and infrastructure) less any related outstanding debt that was used to acquire those assets. The City uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. An additional portion of the City's net position, \$6,819,982 (8.3 percent), represents resources that are subject to external restrictions on their uses. The remaining balance of the City's net position, \$15,593,699, represents the unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Figure 2 – Statement of Changes in Net Position

	Governmental		Business-type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 5,920,279	\$ 5,978,724	\$ 19,775,087	\$ 19,012,027	\$ 25,695,366	\$ 31,674,090
Operating grants and contributions	4,646,321	3,219,327	-	-	4,646,321	3,219,327
Capital grants and contributions	10,724,262	1,430,720	1,973,740	2,307,810	12,698,002	3,738,530
General revenues:						
Property taxes:						
General purposes	7,433,069	6,651,855	-	-	7,433,069	6,651,855
Debt service	2,090,286	1,912,099	-	-	2,090,286	1,912,099
Sales taxes	9,765,670	9,382,028	-	-	9,765,670	9,382,028
Franchise taxes	2,838,191	3,041,958	-	-	2,838,191	3,041,958
Gasoline taxes	648,358	655,837	-	-	648,358	655,837
Use of money and property	1,899,990	420,725	542,668	35,555	2,442,658	456,280
Other	284,693	221,285	-	-	284,693	221,285
	<u>46,251,119</u>	<u>32,914,558</u>	<u>22,291,495</u>	<u>21,355,392</u>	<u>68,542,614</u>	<u>48,605,707</u>
Expenses:						
General government	2,954,038	3,072,762	-	-	2,954,038	3,072,762
Public safety	15,476,511	12,620,089	-	-	15,476,511	12,620,089
Highway and streets	4,594,214	4,663,761	-	-	4,594,214	4,663,761
Culture and recreation	5,254,557	4,696,478	-	-	5,254,557	4,696,478
Health and environment	97,200	86,750	-	-	97,200	86,750
Building maintenance	1,814,794	1,631,274	-	-	1,814,794	1,631,274
Planning and development	748,302	665,486	-	-	748,302	665,486
Airport operations	972,208	835,200	-	-	972,208	835,200
Interest on long-term debt	265,048	238,612	-	-	265,048	238,612
Solid waste disposal	-	-	6,348,387	5,784,905	6,348,387	5,784,905
Sewer utility	-	-	6,923,483	6,893,574	6,923,483	6,893,574
Water utility	-	-	9,666,860	8,501,458	9,666,860	8,501,458
Total expenses	<u>32,176,872</u>	<u>28,510,412</u>	<u>22,938,730</u>	<u>21,179,937</u>	<u>55,115,602</u>	<u>45,600,552</u>
Change in net position before transfers	14,074,247	4,404,146	(647,235)	175,455	13,427,012	3,005,155
Transfers	(758,782)	1,042,728	758,782	(1,042,728)	-	-
Change in net position	13,315,465	5,446,874	111,547	(867,273)	13,427,012	3,005,155
Net position, beginning	32,061,588	26,614,714	36,998,384	37,865,657	69,059,972	61,475,216
Net position, ending	<u>\$ 45,377,053</u>	<u>\$ 32,061,588</u>	<u>\$ 37,109,931</u>	<u>\$ 36,998,384</u>	<u>\$ 82,486,984</u>	<u>\$ 64,480,371</u>

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Governmental Activities

Governmental activities increased the net position of the City by \$13,315,465. Revenue increased \$13,336,561 from 2022 primarily from increases in capital grants and contributions of approximately \$9.3 million including \$2.5 million in contributed infrastructure. Interest income increased approximately \$1.5 million due to an increase in interest rates. Tax revenues for the City were \$22,775,574, which represents 49.2% of the funding of these activities. Program revenues for the functions totaled \$21,960,257 or 46.0% of the funding. Expenses increased \$3,666,460 from 2023 primarily due to the increases in public safety expenses of \$2.86 million related to increases in personnel expenses and increases in pension expense. 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	\$ 2,954,038	\$ 3,249,309
Public safety	15,476,511	(13,666,702)
Highway and streets	4,594,214	1,305,121
Culture and recreation	5,254,557	618,672
Health and environment	97,200	(97,200)
Building maintenance	1,814,794	(1,814,794)
Planning and development	748,302	263,499
Airport operations	972,208	(478,867)
Interest on long-term debt	265,048	(265,048)
	<u>\$ 32,176,872</u>	<u>\$ (10,886,010)</u>

As previously noted, expenses from governmental activities total \$32,176,872. However, the net costs of these services were \$10,886,010. The difference represents direct revenues received from charges for services of \$5,920,279 operating grants and contributions of \$4,646,321 and capital grants and contributions of \$10,724,262. Taxes and other revenues of \$24,960,257 were used to cover these net costs.

Business-Type Activities

Business-type activities increased the City's net position by \$111,547. Total charges for services revenues increased \$763,060 over 2022 primarily from increased water rates and usage. Expenses increased \$1,758,793 over the prior year mostly due to increases in personnel costs and major repairs and maintenance expenses.

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 \$27,679,848, an increase of \$2,464,046 in comparison with the prior year. The ending fund balance amounts were as follows: \$38,686 nonspendable; \$6,819,982 restricted for various City functions and services; \$11,303,153 assigned primarily for capital outlay; and \$9,518,027 available for spending at the City's discretion.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Fund balance of the City's General Fund increased \$674,138 from December 31, 2022. Revenues increased approximately \$1.47 million, largely due to increases in property taxes from increases in valuation and sales tax revenues along with an increase in interest earnings as a result of higher interest rates. Expenditures increased approximately \$3.28 million, predominantly from increases in personnel costs and related benefits across all functions. At the end of the current fiscal year, unassigned fund balance of the general fund was \$9,563,484.

American Rescue Plan Act (ARPA) Fund was established to account for the City's \$3.75 million dollar allotment from the U.S. Department of the Treasury that are to be used to support its response and recovery from the COVID-19 public health emergency. The City has expended approximately \$3.5 million of the allotment as of December 31, 2023.

The Multi-Year Improvement Fund was established to receive funding for the purpose of making improvements to the City over an extended period of time. The fund balance at December 31, 2023 was \$3,501,763, an increase of \$116,895 from 2022 as transfers in exceeded capital expenditures and transfers out during 2023. All of the fund balance is assigned for future capital outlay.

The Internal Improvements Fund has a total fund balance of \$4,794,035, an increase of \$379,991 from 2022. The increase is primarily due increases in transfers in related to the funding of future City capital assets and improvement projects.

The Debt Service Fund increased \$391,117 as revenues exceeded schedule debt service expenditures. The ending fund balance of \$2,378,112 which 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 increased by \$111,547 as the Solid Waste and Sewer funds reported decreases in net position of \$264,642 and \$1,241,349 while the Water fund reported an increase in net position of \$1,617,538. 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 exceeded its final budgeted revenues by \$1,674,343 primarily related to taxes, charges for services, intergovernmental, and interest income. The General Fund's actual expenditures and transfers out totaled \$27,823,279 compared to the final budgeted total of \$27,824,662. This favorable variance was due in part to management's monitoring of expenditures.

Capital Asset and Debt Administration

Capital assets of the governmental activities were \$37,432,469 (net of accumulated depreciation) as of December 31, 2023. This represents a \$12,038,608 increase from the prior year. Capital assets for business-type activities were \$77,515,845 as of December 31, 2023. This represents an increase of \$4,314,073 from the prior year.

During the fiscal year, the City of Emporia was involved in several large capital projects that affected the financial statements. Significant governmental additions include Fanestill project \$1.6 million, Road 180 \$2.6 million, Highland Steet \$1.6 million, and vehicles \$1.4 million. Significant business-type additions include various water projects of \$3.8 million and various sewer lift station projects of approximately \$2.8 million.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

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	
	2023	2022	2023	2022	2023	2022
Land	\$ 5,319,964	\$ 3,555,206	\$ 222,572	\$ 222,572	\$ 5,542,536	\$ 3,777,778
Construction in progress	4,848,852	3,302,267	4,917,990	2,974,299	9,766,842	6,276,566
Land improvements	20,099,545	12,329,829	51,801,470	48,376,305	71,901,015	60,706,134
Buildings and improvements	2,289,325	2,603,246	15,562,629	16,508,023	17,851,954	19,111,269
Vehicles, equipment, furniture and fixtures, and right-of-use	4,875,008	3,603,538	5,011,182	5,120,573	9,886,190	8,724,111
Total	<u>\$ 37,432,694</u>	<u>\$ 25,394,086</u>	<u>\$ 77,515,843</u>	<u>\$ 73,201,772</u>	<u>\$ 114,948,537</u>	<u>\$ 98,595,858</u>

Total general obligation debt of the governmental activities as of December 31, 2023, was \$6,430,000, which is a decrease of \$1,895,000. Total general obligation debt and loans payable of the business-type activities as of December 31, 2023, was \$49,671,216, an increase of \$7,159,679 from the prior year.

City of Emporia Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 6,430,000	\$ 8,325,000	\$ 20,740,000	\$ 13,310,000	\$ 27,170,000	\$ 21,635,000
Loans payable	-	-	28,931,216	29,201,537	28,931,216	29,201,537
Total	<u>\$ 6,430,000</u>	<u>\$ 8,325,000</u>	<u>\$ 49,671,216</u>	<u>\$ 42,511,537</u>	<u>\$ 56,101,216</u>	<u>\$ 50,836,537</u>

At December 31, 2023, the City had total general obligation bond debt outstanding of \$27,170,000, backed by the full faith and credit of the City. Total general obligation long-term debt increased \$5,535,000 for the fiscal year ended December 31, 2023. The City is rated by one of the three rating agencies (Standards & Poor's) and has a rating of AA-. Additional information on the City's long-term debt can be found in Note 6 in the Notes to the Basic Financial Statements.

Economic Factors and Next Year's Budget

According to the Kansas Department of Labor, the unemployment rate for the City of Emporia/Lyon County in December of 2023 was 2.0%. The unemployment rate is expected to remain stable or slightly decrease due to industry need within the community. At the end of April 2024, the unemployment rate increased slightly to 2.7% according to the Kansas Department of Labor, the unemployment rate for the City of Emporia/Lyon County in December of 2022 was 2.5%. 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 revenues 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 major employers has been positive and is expected to remain unchanged for 2024.

City of Emporia, Kansas
Management's Discussion and Analysis
For the Year Ended December 31, 2023

Several local manufacturers/employers have added employees and expanded their Emporia facilities. Simmons Pet Food employs approximately 1,600 employees as of the end of 2023. Michelin completed a multi-million expansion of their manufacturing facility that added more employees for a total of 316 employees in Emporia. Other employers such as Hostess Brands has 630 employees, Hill's Pet Nutrition has 140 employees, and Vektek, Inc. has 138 employees. Emporia State University continues to aggressively work toward 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 to the local employers for their employment needs. The City of Emporia and the Regional Development Association of East-Central Kansas will continue to aggressively promote economic development to fill vacant storefronts, industrial parks, improve the quality of life and to further diversify the Emporia economy.

The occupancy rate in the downtown area is approximately 90%, and it has increased since 2022. Several projects in the downtown area have had a positive impact on the region. Downtown currently has CDBG Commercial Rehabilitation Grant that was completed at 17 West 4th and a new CDBG Grant awarded in 2023 for the Gazette building (old newspaper building). Also, a Hope VI Grant from HUD was recently awarded at the 502 Commercial downtown commercial property. All of these grants are refurbishing properties throughout downtown. Downtown has been the venue for several major events, with the largest being the Unbound Gravel Bicycle Race, which attracted 4,800 entries in this year's contest. Multiple large redevelopment projects are planned for the remainder of 2023 through 2024, which should further enhance commercial and residential options in the community core.

In 2023, the City of Emporia made significant improvements to City-owned infrastructure and facilities including street refurbishing on Highland Street and refurbishing a City lift station with CDBG funds. Plans for further improvements through 2025 are in design. The City has also continued to enhance the road network, water distribution system, sanitary sewer system, stormwater drainage, airport, and park system. The Multi-Year Fund will be utilized to improve City infrastructure in 2024 and beyond. Moreover, the City has initiated the process for constructing a replacement fire station for Station 1, representing another multimillion-dollar investment in downtown Emporia. The goal is to finish the Fire Station project in 2025.

Each of the City's operating funds has maintained unencumbered cash reserves at or above the reserve level established by City Policy. The City Commission and City management will continue to monitor revenues, expenses, and unencumbered cash reserves to ensure they do not fall below the target level. City management will take aggressive action if necessary, such as not filling vacant positions, eliminating capital purchases, and closely monitoring projects to ensure expenditures stay within budget. In 2023, 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 projects need to be put on hold.

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.

Draft

City of Emporia, Kansas
Statement of Net Position
December 31, 2023

Exhibit A

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Emporia Public Library
Assets				
Cash and investments	\$ 36,084,640	\$ 14,565,884	\$ 50,650,524	\$ 749,923
Receivables:				
Taxes	10,929,756	-	10,929,756	-
Accounts	486,838	1,284,242	1,771,080	-
Special assessments	169,822	-	169,822	-
Notes receivable	96,000	-	96,000	-
Due from other governments	570,045	349,527	919,572	1,200,743
Leases receivable	202,976	-	202,976	-
Beneficial interest in Community Foundation	-	-	-	402,468
Inventory and prepaid expenses	38,686	432,055	470,741	6,925
Capital assets:				
Not being depreciated	10,168,816	5,140,562	15,309,378	-
Being depreciated, net of depreciation	27,263,878	72,375,283	99,639,161	233,567
Total assets	86,011,457	94,147,553	180,159,010	2,593,626
Deferred Outflows of Resources				
Pension related deferred outflows	5,909,175	1,171,647	7,080,822	194,309
OPEB related deferred outflows	309,999	90,373	400,372	-
Total deferred outflows of resources	6,219,174	1,262,020	7,481,194	194,309
Liabilities				
Accounts payable	640,029	1,571,689	2,211,718	2,131
Accrued expenses	707,484	100,140	807,624	-
Unearned revenue	4,246,237	986,148	5,232,385	-
Accrued interest payable	79,748	405,875	485,623	-
Claims payable	283,240	-	283,240	-
Long term debt:				
Due within one year	2,399,982	3,566,789	5,966,771	23,281
OPEB due within one year	63,000	19,000	82,000	-
Due in more than one year	7,254,412	48,015,748	55,270,160	-
Net pension liability	19,814,489	3,269,039	23,083,528	525,735
OPEB liability	943,796	274,505	1,218,301	-
Total liabilities	36,432,417	58,208,933	94,641,350	551,147
Deferred Inflows of Resources				
Property taxes	9,571,271	-	9,571,271	1,200,743
Leases	191,714	-	191,714	-
Pension related deferred inflows	349,121	612	349,733	2,618
OPEB related deferred inflows	309,055	90,097	399,152	-
Total deferred inflows of resources	10,421,161	90,709	10,511,870	1,203,361
Net Position				
Net investment in capital assets	29,015,042	31,058,261	60,073,303	233,567
Restricted :				
General government	52,390	-	52,390	-
Public safety	158,912	-	158,912	-
Highways and streets	462,776	-	462,776	-
Culture and recreation	1,191,370	-	1,191,370	-
Planning and development	1,550,492	-	1,550,492	-
Debt service	3,404,042	-	3,404,042	-
Library (Nonexpendable)	-	-	-	269,635
Library (Expendable)	-	-	-	207,325
Unrestricted	9,542,029	6,051,670	15,593,699	322,900
Total net position	\$ 45,377,053	\$ 37,109,931	\$ 82,486,984	\$ 1,033,427

See accompanying notes to the basic financial statements

Draft

City of Emporia, Kansas
Statement of Activities
For the Year Ended December 31, 2023

Exhibit B

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Emporia Public Library
					Governmental Activities	Business-Type Activities	Total	
Primary government:								
Governmental activities								
General government	\$ 2,954,038	\$ 3,094,846	\$ 3,108,501	\$ -	\$ 3,249,309	\$ -	\$ 3,249,309	\$ -
Public safety	15,476,511	1,543,502	266,307	-	(13,666,702)	-	(13,666,702)	-
Highway and streets	4,594,214	-	208,016	5,691,319	1,305,121	-	1,305,121	-
Culture and recreation	5,254,557	809,435	30,851	5,032,943	618,672	-	618,672	-
Health and environment	97,200	-	-	-	(97,200)	-	(97,200)	-
Building maintenance	1,814,794	-	-	-	(1,814,794)	-	(1,814,794)	-
Planning and development	748,302	-	1,011,801	-	263,499	-	263,499	-
Airport operations	972,208	472,496	20,845	-	(478,867)	-	(478,867)	-
Interest on long-term debt	265,048	-	-	-	(265,048)	-	(265,048)	-
Total governmental activities	32,176,872	5,920,279	4,646,321	10,724,262	(10,886,010)	-	(10,886,010)	-
Business-type activities								
Solid waste disposal	6,348,387	5,490,102	-	-	-	(858,285)	(858,285)	-
Sewer utility	6,923,483	6,346,494	-	1,729,888	-	1,152,899	1,152,899	-
Water utility	9,666,860	7,938,491	-	243,852	-	(1,484,517)	(1,484,517)	-
Total business-type activities	22,938,730	19,775,087	-	1,973,740	-	(1,189,903)	(1,189,903)	-
Total primary government	\$ 55,115,602	\$ 25,695,366	\$ 4,646,321	\$ 12,698,002	(10,886,010)	(1,189,903)	(12,075,913)	-
Component Unit								
Emporia Public Library	\$ 1,318,905	\$ 12,632	\$ 195,348	\$ -	(1,110,925)	-	-	(1,110,925)
General revenues:								
Taxes:								
Property taxes:								
General purposes					7,433,069	-	7,433,069	1,089,389
Debt service					2,090,286	-	2,090,286	-
Sales taxes					9,765,670	-	9,765,670	-
Franchise taxes					2,838,191	-	2,838,191	-
Gasoline taxes					648,358	-	648,358	-
Use of money and property					1,899,990	542,668	2,442,658	302
Gain on sale of capital assets					98,798	-	98,798	
Other					185,895	-	185,895	43,420
Transfers					(758,782)	758,782	-	-
Total general revenues					24,201,475	1,301,450	25,502,925	1,133,111
Change in net position					13,315,465	111,547	13,427,012	22,186
Net position, beginning of year					32,061,588	36,998,384	69,059,972	1,011,241
Net position, end of year					\$ 45,377,053	\$ 37,109,931	\$ 82,486,984	\$ 1,033,427

See accompanying notes to the basic financial statements

CITY OF EMPORIA, KANSAS
Balance Sheet - Governmental Funds
December 31, 2023

	General	ARPA	Multi-Year Improvement	Internal Improvements	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Assets							
Cash and investments	\$ 8,263,557	\$ 298,627	\$ 3,824,029	\$ 8,794,252	\$ 2,378,112	\$ 7,469,094	\$ 31,027,671
Receivables:							
Taxes	7,738,275	-	-	-	2,090,214	1,101,267	10,929,756
Accounts	251,693	-	4,100	195,219	-	11,656	462,668
Special assessments	-	-	-	-	169,822	-	169,822
Notes receivable	-	-	-	-	96,000	-	96,000
Due from other governments	570,045	-	-	-	-	-	570,045
Leases receivable	202,976	-	-	-	-	-	202,976
Inventory	38,686	-	-	-	-	-	38,686
Due from other funds	39,931	-	-	-	-	-	39,931
Total Assets	\$ 17,105,163	\$ 298,627	\$ 3,828,129	\$ 8,989,471	\$ 4,734,148	\$ 8,582,017	\$ 43,537,555
Liabilities							
Accounts payable	\$ 180,778	\$ -	\$ 326,366	\$ 217	\$ -	\$ 132,668	\$ 640,029
Accrued liabilities	695,305	-	-	-	-	12,179	707,484
Due to other funds	-	-	-	-	-	39,931	39,931
Unearned revenues	-	246,237	-	4,000,000	-	-	4,246,237
Total Liabilities	876,083	246,237	326,366	4,000,217	-	184,778	5,633,681
Deferred inflows of resources							
Unavailable revenue							
Special assessments	-	-	-	195,219	169,822	-	365,041
Leases	191,714	-	-	-	-	-	191,714
Notes receivable	-	-	-	-	96,000	-	96,000
Taxes	6,379,892	-	-	-	2,090,214	1,101,165	9,571,271
Total deferred inflows of resources	6,571,606	-	-	195,219	2,356,036	1,101,165	10,224,026
Fund balances:							
Nonspendable:							
Inventory	38,686	-	-	-	-	-	38,686
Restricted for:							
General government	-	52,390	-	-	-	-	52,390
Public safety	-	-	-	-	-	158,912	158,912
Highway and streets	-	-	-	-	-	462,776	462,776
Culture and recreation	-	-	-	-	-	1,191,370	1,191,370
Planning and development	-	-	-	-	-	1,550,492	1,550,492
Debt service	-	-	-	-	2,378,112	1,025,930	3,404,042
Assigned for:							
Capital outlay	55,304	-	3,501,763	4,794,035	-	2,952,051	11,303,153
Unassigned	9,563,484	-	-	-	-	(45,457)	9,518,027
Total fund balance	9,657,474	52,390	3,501,763	4,794,035	2,378,112	7,296,074	27,679,848
Total liabilities, deferred inflows of resources and fund balances	\$ 17,105,163	\$ 298,627	\$ 3,828,129	\$ 8,989,471	\$ 4,734,148	\$ 8,582,017	\$ 43,537,555

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, 2023**

Fund balances of governmental funds	\$ 27,679,848
-------------------------------------	---------------

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.	37,432,694
--	------------

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	5,560,998
---	-----------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:

Long-term liabilities	(9,654,394)
Net pension liability	(19,814,489)
Net OPEB liability	(1,006,796)

Certain revenues are not available to pay for current period expenditures and therefore are reported as unavailable revenue in the governmental funds.	461,041
--	---------

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.	(79,748)
--	----------

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.	4,797,899
---	-----------

Net position of governmental activities	<u><u>\$ 45,377,053</u></u>
---	-----------------------------

See accompanying notes to the basic financial statements

City of Emporia, Kansas
Statement of Revenues, Expenditures and
For the Year Ended December 31, 2023

	General	ARPA	Multi-Year Improvement	Internal Improvements	Debt Service	Non-Major Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 15,516,931	\$ -	\$ -	\$ -	\$ 2,181,286	\$ 1,170,482	\$ 18,868,699
Charges for services	2,584,902	-	-	-	-	-	2,584,902
Special assessments	-	-	-	-	68,913	-	68,913
Intergovernmental	3,829,335	2,735,413	100,000	2,536,580	97,550	4,971,770	14,270,648
Licenses and permits	260,519	-	-	-	-	-	260,519
Fines and fees	476,593	-	-	-	-	-	476,593
Use of money and property	630,966	32,686	201,594	352,123	132,322	304,655	1,654,346
Contributions	625	-	-	73,718	-	2,495,333	2,569,676
Administrative fees	2,589,029	-	-	-	-	-	2,589,029
Miscellaneous	119,220	-	-	33,585	-	88,021	240,826
Total Revenues	26,008,120	2,768,099	301,594	2,996,006	2,480,071	9,030,261	43,584,151
Expenditures:							
Current:							
General government	2,157,651	416,763	-	-	-	491	2,574,905
Public safety	13,082,979	-	-	-	-	94,301	13,177,280
Highway and streets	320,567	-	-	-	-	960,826	1,281,393
Culture and recreation	2,928,163	-	-	-	-	1,718,980	4,647,143
Health and environment	-	-	-	-	-	97,200	97,200
Building maintenance	1,510,798	-	-	-	-	-	1,510,798
Planning and development	-	-	-	-	-	748,302	748,302
Airport operations	777,296	-	-	-	-	-	777,296
Appropriations	127,111	-	-	-	-	-	127,111
Capital outlay	307,896	-	3,233,977	4,176,119	-	6,732,546	14,450,538
Debt service:							
Principal	90,079	-	-	161,011	1,895,000	223,064	2,369,154
Interest and fiscal charges	10,629	-	-	7,489	279,917	22,365	320,400
Total Expenditures	21,313,169	416,763	3,233,977	4,344,619	2,174,917	10,598,075	42,081,520
Excess of Revenues Over							
(Under) Expenditures	4,694,951	2,351,336	(2,932,383)	(1,348,613)	305,154	(1,567,814)	1,502,631
Other financing sources (uses):							
Transfers in	2,475,443	-	3,697,006	2,035,000	85,963	2,365,173	10,658,585
Transfers out	(6,804,152)	(2,318,650)	(647,728)	(306,396)	-	(1,340,441)	(11,417,367)
Issuance of long-term debt	307,896	-	-	-	-	1,299,171	1,607,067
Proceeds from sale of capital assets	-	-	-	-	-	113,130	113,130
Total Other Financing Sources (Uses)	(4,020,813)	(2,318,650)	3,049,278	1,728,604	85,963	2,437,033	961,415
Net change in fund balances	674,138	32,686	116,895	379,991	391,117	869,219	2,464,046
Fund balances, beginning of year	8,983,336	19,704	3,384,868	4,414,044	1,986,995	6,426,855	25,215,802
Fund balances, end of year	\$ 9,657,474	\$ 52,390	\$ 3,501,763	\$ 4,794,035	\$ 2,378,112	\$ 7,296,074	\$ 27,679,848

See accompanying notes to the basic financial statements

Draft

**Exhibit D
(continued)**

**City of Emporia, Kansas
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 2,464,046

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	12,700,974
Depreciation	(3,128,259)
Disposal of capital assets	(14,332)
Capital asset donation	2,480,225

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	(157,699)
--	-----------

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	2,369,154
Bond premium amortization	34,286
Proceeds from long term debt	(1,607,067)
Changes in accrued interest payable	21,066

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	(392,067)
Changes in net pension obligations, deferred outflows and inflows	(1,726,030)

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.

271,168

Change in net position of governmental activities	<u><u>\$ 13,315,465</u></u>
---	-----------------------------

See accompanying notes to the basic financial statements

CITY OF EMPORIA, KANSAS
Statement of Net Position
Proprietary Funds
December 31, 2023

	Enterprise Funds				Internal Service Funds
	Solid Waste	Sewer Utility	Water Utility	Total	
Assets					
Current assets:					
Cash and investments	\$ 3,685,500	\$ 4,907,881	\$ 5,972,503	\$ 14,565,884	\$ 5,056,969
Accounts receivables, net	420,524	431,476	432,242	1,284,242	24,170
Due from other governments	-	-	349,527	349,527	-
Inventory	-	-	432,055	432,055	-
Total current assets	4,106,024	5,339,357	7,186,327	16,631,708	5,081,139
Noncurrent assets:					
Capital assets:					
Not being depreciated	102,625	449,527	4,588,410	5,140,562	-
Being depreciated, net of depreciation	1,751,739	45,885,657	24,737,887	72,375,283	-
Total noncurrent assets	1,854,364	46,335,184	29,326,297	77,515,845	-
Total assets	5,960,388	51,674,541	36,512,624	94,147,553	5,081,139
Deferred Outflows of Resources					
Pension related deferred outflows	547,402	329,147	295,098	1,171,647	-
OPEB related deferred outflows	42,078	25,581	22,714	90,373	-
Total Deferred Outflows of Resources	589,480	354,728	317,812	1,262,020	-
Liabilities					
Current liabilities:					
Accounts payable	220,672	152,744	1,198,273	1,571,689	-
Accrued liabilities	41,367	26,386	32,387	100,140	-
Unearned revenues	-	-	986,148	986,148	-
Accrued interest payable	-	265,004	140,871	405,875	-
Claims payable	-	-	-	-	283,240
Current maturities on long-term debt	97,816	1,989,438	1,479,535	3,566,789	-
OPEB due within one year	9,000	5,000	5,000	19,000	-
Total current liabilities:	368,855	2,438,572	3,842,214	6,649,641	283,240
Long-term liabilities:					
Net pension liability	1,527,318	918,361	823,360	3,269,039	-
OPEB liability	127,659	78,079	68,767	274,505	-
Due in more than one year	65,580	32,550,463	15,399,705	48,015,748	-
Total long-term liabilities:	1,720,557	33,546,903	16,291,832	51,559,292	-
Total liabilities	2,089,412	35,985,475	20,134,046	58,208,933	283,240
Deferred Inflows of Resources					
Pension related deferred inflows	286	172	154	612	-
OPEB related deferred inflows	41,950	25,503	22,644	90,097	-
Total Deferred Inflows of Resources	42,236	25,675	22,798	90,709	-
Net position					
Net investment in capital assets	1,792,021	15,006,519	14,259,721	31,058,261	-
Unrestricted	2,626,199	1,011,600	2,413,871	6,051,670	4,797,899
Total net position	\$ 4,418,220	\$ 16,018,119	\$ 16,673,592	\$ 37,109,931	\$ 4,797,899

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, 2023

Exhibit F

	Enterprise Funds				Internal Service Fund
	Solid Waste	Sewer Utility	Water Utility	Total	
Operating revenues:					
Charges for services	\$ 5,475,008	\$ 6,345,257	\$ 7,903,161	\$ 19,723,426	\$ 3,021,505
Other	15,094	1,237	35,330	51,661	65,833
Total operating revenues	5,490,102	6,346,494	7,938,491	19,775,087	3,087,338
Operating expenses:					
Personal services	2,351,142	1,390,150	1,216,919	4,958,211	-
Contractual services	1,639,533	267,054	834,496	2,741,083	-
Commodities	468,797	997,912	2,420,292	3,887,001	-
Maintenance and repairs	372,042	610,970	1,923,450	2,906,462	-
Depreciation	405,774	2,123,525	1,500,004	4,029,303	-
Administrative charges	877,017	610,000	1,086,178	2,573,195	-
Other	317,504	207,947	324,357	849,808	-
Claims and expenses	-	-	-	-	3,061,814
Total operating expenses	6,431,809	6,207,558	9,305,696	21,945,063	3,061,814
Operating income (loss)	(941,707)	138,936	(1,367,205)	(2,169,976)	25,524
Nonoperating revenues (expenses):					
Gain on sale of capital assets	84,117	9,872	-	93,989	-
Intergovernmental	-	1,461,888	13,852	1,475,740	-
Interest income	181,411	150,228	211,029	542,668	245,644
Interest and fiscal charges	(695)	(725,797)	(361,164)	(1,087,656)	-
Total nonoperating revenues (expenses)	264,833	896,191	(136,283)	1,024,741	245,644
Income (loss) before transfers and capital grants and contributions	(676,874)	1,035,127	(1,503,488)	(1,145,235)	271,168
Transfers in	437,232	-	2,937,214	3,374,446	-
Transfers out	(25,000)	(2,544,476)	(46,188)	(2,615,664)	-
Capital grants and contributions	-	268,000	230,000	498,000	-
Change in net position	(264,642)	(1,241,349)	1,617,538	111,547	271,168
Total net position, beginning of year	4,682,862	17,259,468	15,056,054	36,998,384	4,526,731
Total net position, end of year	\$ 4,418,220	\$ 16,018,119	\$ 16,673,592	\$ 37,109,931	\$ 4,797,899

See accompanying notes to the basic financial statements

**City of Emporia, Kansas
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023**

	Solid Waste	Sewer Utility	Water Utility	Totals	Internal Service Funds
Cash flows from operating activities:					
Receipts from customers and others	\$ 5,519,705	\$ 6,903,365	\$ 8,871,917	\$ 21,294,987	\$ 3,087,515
Payments to suppliers	(3,630,003)	(3,504,899)	(5,857,498)	(12,992,400)	(3,006,518)
Payments to employees	(2,243,093)	(1,241,088)	(1,153,366)	(4,637,547)	-
Net cash provided by (used in) operating activities	(353,391)	2,157,378	1,861,053	3,665,040	80,997
Cash flows from noncapital financing activities:					
Transfers in (out)	412,232	(2,544,476)	2,891,026	758,782	-
Net cash provided by (used in) noncapital financing activities	412,232	(2,544,476)	2,891,026	758,782	-
Cash flows from investing activities:					
Interest received	181,411	150,228	211,029	542,668	245,644
Net cash provided by (used in) investing activities	181,411	150,228	211,029	542,668	245,644
Cash flows from capital and related financing activities:					
Purchase and construction of capital assets	(459,572)	(3,443,843)	(4,097,883)	(8,001,298)	-
Proceeds from sale of capital assets	84,117	9,872	-	93,989	-
Proceeds from long-term debt	-	7,754,408	3,369,624	11,124,032	-
Principal paid on long-term debt	(6,511)	(2,292,241)	(1,311,311)	(3,610,063)	-
Interest paid	(695)	(718,353)	(494,092)	(1,213,140)	-
Net cash provided by (used in) capital and related financing activities	(382,661)	3,039,731	(2,289,810)	367,260	-
Net change in cash and equivalents	(142,409)	2,802,861	2,673,298	5,333,750	326,641
Cash and equivalents, beginning of year	3,827,909	2,105,020	3,299,205	9,232,134	4,730,328
Cash and equivalents, end of year	\$ 3,685,500	\$ 4,907,881	\$ 5,972,503	\$ 14,565,884	\$ 5,056,969
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (941,707)	\$ 138,936	\$ (1,367,205)	\$ (2,169,976)	\$ 25,524
Adjustments to reconcile operating income (loss) to net cash used by operations:					
Depreciation	405,774	2,123,525	1,500,004	4,029,303	-
Changes in compensated absences	25,093	34,824	14,791	74,708	-
Changes in net pension liability	125,176	146,391	64,670	336,237	-
Changes in net OPEB liability	(36,111)	(12,651)	(20,496)	(69,258)	-
Changes in deferred outflows of resources	(29,915)	(46,486)	(14,816)	(91,217)	-
Changes in deferred inflows of resources	23,741	15,441	12,730	51,912	-
Changes in:					
Receivables	29,603	(19,509)	(52,722)	(42,628)	177
Due from other governments	-	576,380	-	576,380	-
Inventory	-	-	(94,682)	(94,682)	-
Accounts and claims payable	44,890	(811,016)	825,957	59,831	55,296
Accrued liabilities	65	11,543	6,674	18,282	-
Unearned revenues	-	-	986,148	986,148	-
Net cash provided by (used in) operating activities	\$ (353,391)	\$ 2,157,378	\$ 1,861,053	\$ 3,665,040	\$ 80,997
Noncash capital and financing activities:					
Leasing activities	\$ 68,854	\$ 68,854	\$ 204,370	\$ 342,078	\$ -
Capital contributions	\$ -	\$ 268,000	\$ 230,000	\$ 498,000	\$ -

Draft

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

(1) Summary of Significant Accounting Policies

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

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

Financial Reporting Entity

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

Discretely Presented Component Unit

Emporia Public Library – The Emporia Public Library (the Library) serves the citizens within the City's jurisdiction. The City appoints the entire governing body of the Library. Because the Library is not a separate taxing entity, the City levies tax for the Library's operations. The City appropriated \$1,089,389 to the Library in 2023. 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.

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

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

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

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

Proprietary Funds

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

The following are the City's major proprietary funds:

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

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

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

Internal Service Funds

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

Measurement Focus and Basis of Accounting

Government-wide Financial Statements

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

Governmental Fund Financial Statements

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

Revenue Recognition

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

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

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

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

Expenditure Recognition

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

Proprietary Fund Financial Statements

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

Fiduciary Fund Financial Statements

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support City programs. Custodial funds apply the accrual basis of accounting; however they do not have a measurement focus.

The City's fiduciary fund is presented in the fiduciary fund financial statement by type. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Lease Arrangement

The City implemented Government Accounting Standards Board (GASB) Statement No. 87, Leases during 2022. 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.

New Accounting Standard

The City implemented GASB Statement No 96, Subscriptions-Based Information Technology Arrangements (SBITA), effective for the year ended December 31, 2023. 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.

As part of implementing the Statement, the City performed a comprehensive review of its SBTIs and applied the criteria within the guidance. As a result, beginning net position and fund balance was not affected.

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 2023 in the governmental fund financial statements.

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings	20-75
Land improvements	20-75
Building improvements	20-75
Vehicles and equipment	5-10
Office equipment	5-10
Infrastructure	20-75

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory and sick pay benefits. No liability is reported for unpaid accumulated sick leave, as sick leave is not payable upon termination. Vacation pay is accrued when incurred in the government-wide and proprietary funds and reported as a fund liability. Vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are reported in governmental funds only if they have matured (i.e. unused reimbursable leave still outstanding following an employee's termination).

Vested or accumulation vacation and compensatory time is accounted for as follows:

Governmental Funds - The accumulated liabilities for employee vacation and compensatory time is recorded in the governmental activities column of the government-wide financial statements.

Proprietary Funds - The costs of vacation and compensatory time are 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.

Landfill Post-Closure Care Liability

State and federal laws and regulations required the City to place a final cover on its landfill site, which was closed during 1994, and to perform certain maintenance and monitoring activities at the site for thirty years after closure. The amount reported as landfill post-closure care liability at December 31, 2023 represents the management's estimate of the amount it would cost to perform all post-closure care until 2024. The actual costs may be higher due to inflation, changes in technology or changes in regulations. The City intends to fund these costs internally.

Long-Term Obligations

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

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

Deferred Outflows/inflows of Resources

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

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

Pensions

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

Other Post Employment Benefit Plans (OPEB)

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

Interfund Activity

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

Services provided and used – sales and purchases of goods and services between funds for a price approximating their fair value. Interfund services provided and used are reported as revenues in funds providing the good or service and expenditures or expenses in the fund purchasing the good or service. Unpaid amounts are reported as interfund receivables and payables in the fund balance sheets or statement of net position. The General fund provides administrative and other support services for the Solid Waste, Sewer Utility and Water Utility funds. Amounts charged for such services for the year ended December 31, 2023 were \$877,017, \$610,000, and \$1,086,178, respectively.

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

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

Special Assessments

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

Statement of Cash Flows

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

Fund Balances

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

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

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

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

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

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

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

Net Position Classifications

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

- (1) Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (2) Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
- (3) Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

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

Use of Estimates

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

Stewardship, Compliance and Accountability

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted from statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The statutes permit management to transfer budgeted amounts between line items and departments within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each governmental fund with a legal budget, showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for certain capital projects and the following special revenue funds: 2017 Housing, 2020 Housing, Housing Study RDA, Law Enforcement Block Grants, DARE Crime Prevention, 2014 Housing, Emergency Shelter, 911 Land Wire Fees, Lake Kahola, Stormwater Reserve Fund, Emporia Homeowner Repair, Home Equity Rehab, and Land Bank. Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body. The City legally adopted an annual budget for the Multi-Year Improvement Fund capital projects fund.

Compliance with Kansas Statutes

The Emporia Homeowner Repair Fund had a deficit fund balance of \$45,457 as of December 31, 2023.

(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, 2023, the carrying values of deposits and investments are summarized as follows:

Cash on hand	\$ 4,825
Carrying amount of deposits	20,603,433
Kansas Municipal Investment Pool (KMIP)	<u>30,042,266</u>
Total cash and investments	<u><u>\$ 50,650,524</u></u>

At December 31, 2023, the City has the following investments:

Investment Type	Fair Value	Rating	Weighted Rate
Kansas Municipal Investment Pool	\$ 30,042,266	S&P AA+/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 bank failure, the City's deposits may not be returned. The City's deposit policy for custodial credit risk require that the depository banks will maintain 100% security in the form of FDIC coverage and pledged collateral according to KSA 9-1402. At year end, the carrying amount of the cash, including certificates of deposit and cash on hand, was \$20,603,433 and the bank balance was \$21,700,302. The difference between the carrying amount and the bank balance was outstanding checks, deposits in transit and cash on hand. Of the bank balance, \$250,000 was covered by federal depository insurance and \$21,450,302 was collateralized by pledged securities.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

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 1 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, 2023, 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 \$749,923 and the bank balance was \$752,585. The difference between the carrying amount and the bank balance was outstanding checks, deposits in transit and cash on hand. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$502,585 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, 2023. 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, 2021 on which the 2022 levy was based was \$201,471,760.

<u>Fund</u>	<u>Levy</u>
General	\$ 29.210
Library	5.067
Bond and Interest	10.143
Industrial development	0.006
	<u>\$ 44.426</u>

Tax revenues for the year ended December 31, 2023 consisted of the following:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total</u>
Property taxes	\$ 6,262,587	\$ 2,181,286	\$ 1,170,482	\$ 9,614,355
Sales taxes	6,416,153	-	-	6,416,153
Franchise taxes	2,838,191	-	-	2,838,191
	<u>\$ 15,516,931</u>	<u>\$ 2,181,286</u>	<u>\$ 1,170,482</u>	<u>\$ 18,868,699</u>

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

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, 2023:

	General Fund	Debt Service Fund	Non-major Governmental Funds	Total
Property taxes	\$ 6,379,892	\$ 2,090,214	\$ 1,101,267	\$ 9,571,373
Sales taxes	1,115,284	-	-	1,115,284
Franchise taxes	243,099	-	-	243,099
	<u>\$ 7,738,275</u>	<u>\$ 2,090,214</u>	<u>\$ 1,101,267</u>	<u>\$ 10,929,756</u>

Intergovernmental Revenues

Intergovernmental revenues for the year ended December 31, 2023, consisted of the following:

	General Fund	ARPA Fund	Multi-Year Fund	Internal Improvements Fund	Debt Service Fund	Non-major Governmental Funds
Grants:						
Federal, State and Local	\$ 104,073	\$ 2,735,413	\$ 100,000	\$ 2,536,580	\$ -	\$ 3,251,326
State:						
Gasoline Tax	-	-	-	-	-	648,358
Transient guest tax	-	-	-	-	-	851,750
Special liquor tax	110,168	-	-	-	-	220,336
Local:						
County-wide sales taxes	3,349,517	-	-	-	-	-
Interlocal agreements	265,577	-	-	-	97,550	-
Total	<u>\$ 3,829,335</u>	<u>\$ 2,735,413</u>	<u>\$ 100,000</u>	<u>\$ 2,536,580</u>	<u>\$ 97,550</u>	<u>\$ 4,971,770</u>

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

Interfund Activity

Transfers between funds for the year ended December 31, 2023 were as follows:

	Transfers Out:								Total
	General Fund	ARPA Fund	Multi-year Fund	Internal Improvements Fund	Other Governmental Funds	Solid Waste Fund	Sewer Utility Fund	Water Utility Fund	
Transfers In:									
Governmental activities:									
General Fund	\$ -	\$ 2,118,650	\$ -	\$ -	\$ 356,793	\$ -	\$ -	\$ -	\$ 2,475,443
Multi-year Fund	3,371,272		-	-	325,734	-	-	-	3,697,006
Internal Improvements Fund	2,035,000		-	-	-	-	-	-	2,035,000
Debt Service Fund	-		-	-	85,963	-	-	-	85,963
Other Governmental Funds	960,666	200,000	647,728	306,396	134,719	25,000	44,476	46,188	2,365,173
Total governmental activities	6,366,938	2,318,650	647,728	306,396	903,209	25,000	44,476	46,188	10,658,585
Business-type activities:									
Solid Waste Utility Fund	-	-	-	-	437,232	-	-	-	437,232
Water Utility Fund	437,214	-	-	-	-	-	2,500,000	-	2,937,214
Total business-type activities	437,214	-	-	-	437,232	-	2,500,000	-	3,374,446
Total	\$ 6,804,152	\$ 2,318,650	\$ 647,728	\$ 306,396	\$ 1,340,441	\$ 25,000	\$ 2,544,476	\$ 46,188	\$ 14,033,031

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

Amount due to/due from other funds as of December 31, 2023 were as follows:

		Due to:
		General Fund
Due from:		
Other Governmental Funds	\$	39,931
Total	\$	39,931

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

(4) Lease Arrangements

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

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

The City entered into two lease agreements for the right to place communication equipment on water towers owned by the City. Under the leases, the City receives approximately \$14,000 annually. The leases contain options to renew by sending written notice of renewal to the City no later than 120 days prior to the expiration of the initial lease term. The lease receivable is measured as the present value of the future rent payments expected to be received during the lease term at a discount rate of 4.25%, which is the increment borrowing rate at the inception of the lease. At December 31, 2023 the leases receivable balance was \$202,976.

For the year ended December 31, 2023, the City recognized \$10,272 of lease revenue and \$8,660 of interest revenue under these leases.

The City's leases receivable activity for the year ended December 31, 2023, is as follows:

Lease Description	Balance January 1, 2023	Additions	Retirements	Balance December 31, 2023	Current
Tower attachments	\$ 208,116	\$ -	\$ 5,140	\$ 202,976	\$ 5,359
Total leases receivable	<u>\$ 208,116</u>	<u>\$ -</u>	<u>\$ 5,140</u>	<u>\$ 202,976</u>	<u>\$ 5,359</u>

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
2024	\$ 5,359	\$ 8,441	\$ 13,800
2025	5,588	8,212	13,800
2026	5,827	7,973	13,800
2027	6,518	7,722	14,240
2028	7,700	7,420	15,120
2029-2033	45,728	31,808	77,536
2034-2038	64,679	20,309	84,988
2039-2042	61,577	4,989	66,566
	<u>\$ 202,976</u>	<u>\$ 96,874</u>	<u>\$ 299,850</u>

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

(5) Capital Assets

A summary of the changes in capital assets for the year ended December 31, 2023 is as follows:

	December 31, 2022	Additions	Retirements	December 31, 2023
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 3,555,206	\$ 1,764,758	\$ -	\$ 5,319,964
Construction in progress	3,302,267	8,809,933	7,263,348	4,848,852
Total capital assets, not being depreciated	6,857,473	10,574,691	7,263,348	10,168,816
Capital assets, being depreciated				
Land improvements	211,655,333	9,514,902	368,404	220,801,831
Building and improvements	16,090,715	-	-	16,090,715
Vehicles	5,124,420	316,681	470,432	4,970,669
Equipment, furniture and fixtures	8,578,934	431,206	283,366	8,726,774
Right of use assets - vehicles and equipment	69,732	570,925	-	640,657
Finance - vehicles and equipment	58,562	894,588	-	953,150
Right of use assets - SBITAs	-	141,554	-	141,554
Total capital assets being depreciated	241,577,696	11,869,856	1,122,202	252,325,350
Less accumulated depreciation for:				
Land improvements	199,325,504	1,745,186	368,404	200,702,286
Building and improvements	13,487,469	313,921	-	13,801,390
Vehicles	3,997,782	386,139	461,021	3,922,900
Equipment, furniture and fixtures	6,204,078	445,981	278,445	6,371,614
Right of use assets - vehicles and equipment	9,540	103,989	-	113,529
Finance - vehicles and equipment	16,710	118,887	-	135,597
Right of use assets - SBITAs	-	14,156	-	14,156
Total accumulated depreciation	223,041,083	3,128,259	1,107,870	225,061,472
Total capital assets being depreciated, net	18,536,613			27,263,878
Governmental activities capital assets, net	\$ 25,394,086			\$ 37,432,694

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

Business-Type Activities	December 31, 2022	Additions	Retirements	December 31, 2023
Capital assets, not being depreciated				
Land	\$ 222,572	\$ -	\$ -	\$ 222,572
Construction in progress	2,974,299	6,674,726	4,731,035	4,917,990
Total capital assets, not being depreciated	3,196,871	6,674,726	4,731,035	5,140,562
Capital assets, being depreciated				
Land improvements	82,921,420	5,503,038	34,116	88,390,342
Building and improvements	31,585,944	-	1,829	31,584,115
Vehicles	3,210,677	234,987	-	3,445,664
Equipment, furniture and fixtures	12,484,408	325,140	65,375	12,744,173
Right of use assets - equipment	45,921	342,078	-	387,999
Total capital assets being depreciated	130,248,370	6,405,243	101,320	136,552,293
Less accumulated depreciation for:				
Land improvements	34,545,115	2,072,811	29,054	36,588,872
Building and improvements	15,077,921	944,896	1,333	16,021,484
Vehicles	2,454,302	281,402	-	2,735,704
Equipment, furniture and fixtures	8,162,304	663,996	65,375	8,760,925
Right of use assets - equipment	3,827	66,198	-	70,025
Total accumulated depreciation	60,243,469	4,029,303	95,762	64,177,010
Total capital assets being depreciated, net	70,004,901			72,375,283
Business-type activities capital assets, net	\$ 73,201,772			\$ 77,515,845

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

Governmental Activities:	
General government	\$ 173,504
Public safety	550,666
Highway and streets	1,503,651
Culture and recreation	502,543
Building maintenance	221,578
Airport operations	176,317
Total depreciation expense for	
Governmental activities	\$ 3,128,259
Business-type Activities:	
Solid waste	\$ 405,774
Sewer utility	2,123,525
Water utility	1,500,004
Total depreciation expense for	
Business-type activities:	\$ 4,029,303

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

(6) Long Term Debt

During the year ended December 31, 2023, the following changes, including the allocation of the general obligation bonds outstanding between governmental and business-type activities, occurred in long term liabilities:

	Beginning of Year	Adjustments/ Additions	Adjustments/ Retirements	End of Year	Due Within One Year
Governmental Activities:					
General obligation	\$ 8,325,000	\$ -	\$ 1,895,000	\$ 6,430,000	\$ 875,000
Premium	458,632	-	34,286	424,346	-
Finance lease liabilities	45,369	894,588	169,057	770,900	199,823
Lease liabilities	59,351	570,925	113,668	516,608	208,211
SBITA liabilities	-	141,554	30,418	111,136	24,729
Interlocal agreement	325,673	-	161,011	164,662	164,662
Compensated absences **	863,684	1,304,510	931,452	1,236,742	927,557
Net pension liability **	17,428,873	2,385,616	-	19,814,489	-
OPEB liability **	1,189,666	-	182,870	1,006,796	63,000
Total Governmental activities	28,696,248	5,297,193	3,517,762	30,475,679	2,462,982
Business-Type Activities:					
General obligation	13,310,000	9,505,000	2,075,000	20,740,000	1,780,000
Premium	1,085,243	393,623	140,019	1,338,847	-
Loans	29,201,537	1,225,409	1,495,730	28,931,216	1,500,279
Lease liabilities	36,731	342,078	39,333	339,476	118,358
Compensated absences	158,290	251,350	176,641	232,999	168,152
Net pension liability	2,951,802	317,237	-	3,269,039	-
OPEB liability	343,763	-	50,258	293,505	19,000
Total Business-type activities	47,087,366	12,034,697	3,976,981	55,145,082	3,585,789
Total primary government	\$ 75,783,614	\$ 17,331,890	\$ 7,494,743	\$ 85,620,761	\$ 6,048,771

** governmental compensated absences, pension liability, and OPEB obligation are liquidated by the General Fund

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.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

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 Rates	Date of Issue	Original Issue	Date of Final Maturity	Bonds Outstanding
Governmental Activities					
2015 Internal Improvements	2.38%	7/30/2015	\$ 4,330,000	9/1/2030	\$ 455,000
2016 Internal Improvements	3.00%	11/25/2016	1,990,000	9/1/2029	135,000
2018 Internal Improvements	2.81%	6/26/2018	1,000,000	9/1/2033	260,000
2020 Refunding and Improvements	1.77%	10/20/2020	4,055,000	9/1/2035	2,410,000
2022 Internal Improvements	3.36%	10/11/2022	3,540,000	9/1/2037	3,170,000
Total Governmental Activities					\$ 6,430,000

Business-Type Activities

2015 Internal Improvements	2.38%	7/30/2015	\$ 3,775,000	9/1/2030	\$ 2,005,000
2016 Internal Improvements	3.00%	11/25/2016	2,850,000	9/1/2029	750,000
2018 Internal Improvements	2.81%	6/26/2018	6,190,000	9/1/2033	4,210,000
2020 Refunding and Improvements	1.77%	10/20/2020	2,885,000	9/1/2035	1,175,000
2022 Internal Improvements	3.36%	10/11/2022	1,625,000	9/1/2037	3,095,000
2023 Internal Improvements	4.0-5.0%	11/14/2023	9,505,000	9/1/2043	9,505,000
Total Business-Type Activities					\$ 20,740,000

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

Year Ending	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2024	\$ 875,000	\$ 227,850	\$ 1,780,000	\$ 723,371	\$ 3,606,221
2025	855,000	195,100	1,785,000	757,738	3,592,838
2026	645,000	165,100	1,845,000	688,987	3,344,087
2027	675,000	141,750	1,660,000	622,100	3,098,850
2028	505,000	117,350	1,610,000	559,475	2,791,825
2029 - 2033	2,170,000	332,850	6,405,000	1,932,900	10,840,750
2034 - 2038	705,000	45,600	2,990,000	896,200	4,636,800
2039 - 2043	-	-	2,665,000	340,369	3,005,369
	\$ 6,430,000	\$ 1,225,600	\$ 20,740,000	\$ 6,521,140	\$ 34,916,740

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

Interlocal Agreement

The City entered into an Interlocal Agreement (Agreement) with Lyon County (the County) to assist in the acquisition of radios related to a computer dispatch and report management system (computer system). Under the Agreement, the City is obligated to pay the County annual payments of \$168,500 including interest at 2.3% beginning in December 2020 with the final payment due in December 2024. The outstanding balance of the Agreement at December 31, 2023 was \$164,662.

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, 2023, the City has drawn \$32,030,999 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2023, the principal outstanding was \$25,375,530.

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 2.19%, plus a .35% service fee. Final maturity is scheduled for August 1, 2046.

As of December 31, 2023, the City has drawn \$3,555,686 on the loan and anticipates utilizing the full amount of the loan. As of December 31, 2023, the principal outstanding was \$3,555,686.

Loans	Interest Rates	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	\$ 25,375,530
KDHE Loan - Public water supply	2.19%	9/3/2019	4,000,000	8/1/2046	3,555,686
					<u>\$ 28,931,216</u>

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

Year Ending	Water Pollution Control		Public Water Supply		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,500,279	\$ 494,255	\$ -	\$ -	\$ 1,500,279	\$ 494,255
2025	1,529,526	465,009	-	-	1,529,526	465,009
2026	1,559,343	435,192	81,738	40,200	1,641,081	475,392
2027	1,589,740	404,794	165,949	77,927	1,755,689	482,721
2028	1,620,731	373,804	169,301	74,575	1,790,032	448,379
2029 - 2033	8,590,076	1,382,598	899,209	320,171	9,489,285	1,702,769
2034 - 2038	8,985,833	512,032	993,778	225,602	9,979,611	737,634
2039 - 2043	-	-	1,098,293	121,088	1,098,293	121,088
2044 - 2046	-	-	147,417	17,959	147,417	17,959
	<u>\$ 25,375,528</u>	<u>\$ 4,067,684</u>	<u>\$ 3,555,685</u>	<u>\$ 877,522</u>	<u>\$ 28,931,213</u>	<u>\$ 4,945,206</u>

Finance Lease Agreements

The City has entered into a twenty-six (26) financing lease agreements for the acquisition of various vehicles and equipment under terms generally from thirty-six (36) to sixty (60) months. Under the financing lease agreements, the City is scheduled to make monthly payments ranging from \$155 to \$1,671 with interest varying from 3.7 to 5.5%.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

The future minimum lease payments are as follows:

Year Ending	Governmental Activities	
	Principal	Interest
2024	\$ 199,823	\$ 34,995
2025	206,146	24,813
2026	181,329	13,587
2027	153,793	5,554
2028	29,809	198
	<u>\$ 770,900</u>	<u>\$ 79,147</u>

Leases Liabilities

The City has entered into twenty-five (25) lease agreements for the right-of-use (ROU) of various vehicles and equipment under terms generally from thirty-six (36) to sixty (60) months. Under twenty one (21) ROU vehicle agreements, the City is scheduled to make monthly payments ranging from \$932 to \$1,598 with interest varying from 4.75 to 8.23%. Under four ROU of use equipment agreements, the City is scheduled to make annual payments ranging from \$10,000 to \$19,992 with interest varying from 3.50 to 7.82%.

Year Ending	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2024	\$ 208,211	\$ 24,684	\$ 118,358	\$ 14,333	\$ 365,586
2025	168,761	15,117	124,383	8,309	316,570
2026	103,629	6,689	96,735	2,154	209,207
2027	36,007	2,760	-	-	38,767
	<u>\$ 516,608</u>	<u>\$ 49,250</u>	<u>\$ 339,476</u>	<u>\$ 24,796</u>	<u>\$ 930,130</u>

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.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

As of December 31, 2023, the City had minimum principal and interest payment requirements for its SBITA activities, with a remaining term more than one year, as follows:

Year Ending	Governmental Activities	
	Principal	Interest
2024	\$ 24,729	\$ 8,691
2025	26,663	6,757
2026	28,748	4,672
2027	30,996	2,424
	<u>\$ 111,136</u>	<u>\$ 22,544</u>

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, 2023, the statutory limit on indebtedness for general obligation bonds and bond anticipation notes is \$60,441,528, which, after reduction of applicable outstanding debt of \$4,476,234 (\$6,854,346 minus debt service fund balance of \$2,378,112) provides a debt margin of \$55,965,294.

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, 2023, total outstanding conduit debt was \$12,795,014.

(7) Defined Benefit Pension Plan

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

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

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

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

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

Benefits

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

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

Contributions

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

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

The actuarially determined employer contribution rate and the statutory contribution rate for the local employee group are both 8.43%. Member contribution rates as a percentage of eligible compensation for the fiscal year ended June 30, 2023 is 6%. The actuarially determined employer contribution rate and the statutory contribution rate for the police and Fire group are both 22.86%. 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 \$815,928 and \$1,478,180, respectively, for the year ended December 31, 2023.

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, 2022 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, 2023. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. At June 30, 2023, the City's proportion in the local employee group was 0.388604%, which was an increase of 0.029768% from 2022. At June 30, 2023, the City's proportion in the police and fire group was 0.934790%, which was an increase of 0.016293% from 2022.

Net Pension Liability

At June 30, 2023, the City's local employee group reported a liability of \$8,152,542 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 \$14,930,986 at June 30, 2023.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023, 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, 2023 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%
	<u>100.00%</u>	

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	\$ 11,689,876	\$ 8,152,542	\$ 5,205,575
Police and Fire	20,134,536	14,930,986	10,586,459
Net Pension Liability	<u>\$ 31,824,412</u>	<u>\$ 23,083,528</u>	<u>\$ 15,792,034</u>

For the year ended December 31, 2023, the City recognized Local pension expense of \$1,469,064 and Police and Fire pension expense of \$2,771,459, 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.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

At December 31, 2023, 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	\$ 365,388	\$ 713,925	\$ 1,079,313
Difference between actual and expected experience	677,711	1,382,289	2,060,000
Net differences between projected and actual earnings on investments	476,154	672,622	1,148,776
Changes in assumptions	864,056	1,208,910	2,072,966
Changes in proportion	538,620	181,147	719,767
Total	<u>\$ 2,921,929</u>	<u>\$ 4,158,893</u>	<u>\$ 7,080,822</u>
Deferred inflows of resources			
Differences between actual and expected experience	\$ (1,148)	\$ -	\$ (1,148)
Changes in proportion	(381)	(348,204)	(348,585)
Total	<u>\$ (1,529)</u>	<u>\$ (348,204)</u>	<u>\$ (349,733)</u>

The City reported \$1,079,313 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, 2024. 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 (Inflows) Outflows Amount	Police and Fire Group Deferred (Inflows) Outflows Amount
2024	\$ 829,754	\$ 991,926
2025	543,155	611,836
2026	946,406	1,181,515
2027	229,624	302,838
2028	6,073	8,649
Total	<u>\$ 2,555,012</u>	<u>\$ 3,096,764</u>

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

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

	Local Group	Police and Fire Group	Total
Governmental activities:			
Net Pension Liability	\$ 4,883,503	\$ 14,930,986	\$ 19,814,489
Business-type activities:			
Net Pension Liability	3,269,039	-	3,269,039
Net Pension Liability	<u>\$ 8,152,542</u>	<u>\$ 14,930,986</u>	<u>\$ 23,083,528</u>
Governmental activities:			
Pension related deferred outflows	\$ 1,750,282	\$ 4,158,893	\$ 5,909,175
Pension related deferred inflows	(917)	(348,204)	(349,121)
Business-type activities:			
Pension related deferred outflows	1,171,647	-	1,171,647
Pension related deferred inflows	(612)	-	(612)
Total	<u>\$ 2,920,400</u>	<u>\$ 3,810,689</u>	<u>\$ 6,731,089</u>

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, 2023 were \$116,737.

(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.

Draft

CITY OF EMPORIA, KANSAS

Notes to the Basic Financial Statements

December 31, 2023

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

Active employees	285
Inactive members currently receiving benefits	12
Total	<u>297</u>

Total OPEB Liability

The City's total OPEB liability of \$926,934 was measured as of December 31, 2023 and was determined by actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. The total OPEB liability in the January 1, 2023 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified.

Valuation date	January 1, 2023
Reporting date	December 31, 2023
Measurement period	January 1, 2023 to December 31, 2023
Actuarial method	Entry Age Normal Level Percentage of Pay
Inflation	2.5% per year
Payroll growth	2.5% per year
Discount rate	3.72% per year
Future retiree participation rate	30% for employees currently electing coverage. 0% for employees currently waiving coverage
Initial spouse participation rate	Male and female employees: 20% Husbands are assumed to be three years older than wives.
Mortality	RP 2014 Healthy Annuitant Mortality Tables adjusted to 2006 and projected with MP-2021 improvement scale.
Disability	None

As an unfunded plan, the discount rate reflects The Bond Buyer index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. The discount rate used to measure the total OPEB liability was 3.72%.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

Changes in the total OPEB liability are as follows:

Balance 1/1/2023	\$ 1,238,632
Service Cost	22,639
Interest	34,179
Changes of benefit terms	-
Difference between expected and actual experience	(174,807)
Changes of assumptions/methodology	(141,653)
Benefit payments	(52,056)
Net change in total OPEB liability	<u>(311,698)</u>
Total OPEB liability 12/31/2023	<u>\$ 926,934</u>
Total OPEB liability as a percentage of covered payroll	6.21%
Covered payroll	14,917,077

The following presents the total OPEB liability, calculated using the current discount rate of 3.72%, 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	<u>\$ 1,008,735</u>	<u>\$ 926,934</u>	<u>\$ 855,556</u>

The following presents the total OPEB liability, calculated using the current healthcare cost trend rate of 5.50% 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	<u>\$ 849,370</u>	<u>\$ 926,934</u>	<u>\$ 1,016,060</u>

For the year ended December 31, 2023, the City recognized OPEB expense of \$85,362.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2023, 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	\$ 183,117	\$ (152,682)
Changes of assumptions	120,501	(137,233)
Total	\$ 303,618	\$ (289,915)

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
2024	\$ 28,543
2025	28,543
2026	17,873
2027	5,717
2028	(5,435)
Thereafter	(61,538)
Total	\$ 13,703

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 to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

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

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

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

Employees Covered by Benefit Terms

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

Active plan members	156
Inactive employees or beneficiary currently receiving benefits	2
Total	158

Total OPEB liability and Actuarial Assumptions

The City's total OPEB liability of \$373,367 was measured at June 30, 2023 (the measurement date), and was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023, using the following actuarial assumptions:

Valuation date	December 31, 2022
Measurement date	June 30, 2023
Inflation	2.75%
Actuarial cost method	Entry Age Normal
Payroll growth	3.00%
Salary increases including inflation	3.50%
Discount rate	3.65%

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.

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

The changes in the OPEB liability are as follows:

Balance at December 31, 2022	\$ 294,797
Changes for the Year:	
Service Cost	17,181
Interest	10,526
Changes in Economic/Demographic Gains or Losses	82,501
Changes in Assumptions or Other Inputs	(2,128)
Benefit Payments	(29,510)
Balance at December 31, 2023	<u>\$ 373,367</u>

Sensitivity Analysis

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1% Decrease	Current Discount	1% Increase
Total OPEB liability	<u>\$ 393,232</u>	<u>\$ 373,367</u>	<u>\$ 354,668</u>

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, 2023, the City recognized OPEB expense for this plan of \$23,287. At December 31, 2023, 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	\$ 22,381	\$ (52,608)
Differences Between Expected and Actual Experience	74,373	(56,629)
	<u>\$ 96,754</u>	<u>\$ (109,237)</u>

CITY OF EMPORIA, KANSAS
Notes to the Basic Financial Statements
December 31, 2023

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,	
2024	\$ (4,420)
2025	(4,420)
2026	(3,917)
2027	(2,461)
2028	(1,487)
Thereafter	4,222
	<u>\$ (12,483)</u>

(11) Commitments and Contingencies

A. Risk Management

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

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

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

	Workers'	Employee	
	Compensation	Health	Total
Balance, December 31, 2021	\$ 87,539	\$ 155,302	\$ 242,841
Claims payments	(145,016)	(1,359,046)	(1,504,062)
Claims and changes in estimates	91,111	1,398,054	1,489,165
Balance, December 31, 2022	33,634	194,310	227,944
Claims payments	(255,205)	(1,750,738)	(2,005,943)
Claims and changes in estimates	338,983	1,722,256	2,061,239
Balance, December 31, 2023	<u>\$ 117,412</u>	<u>\$ 165,828</u>	<u>\$ 283,240</u>

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, 2023, the City had contractual commitments for construction projects of approximately \$12.1 million.

Outstanding encumbrances at December 31, 2023 were as follows: General Fund \$55,304, Multi-Year Fund \$470,098, Internal Improvements \$67,130, Nonmajor governmental funds \$1,787,878, Solid Waste \$4,806, Sewer Utility \$153,100, and Water Utility \$10,713,198.

(12) Tax Abatements

Property tax abatements are authorized under Kansas statutes KSA 12-1740 et seq. and KSA 79- 201a and subject to City policy (Policy Statement 21 – IRB and Tax Exemption Policy). Kansas statutes provide a process for cities to abate property tax on qualifying property by issuing industrial revenue bonds up to the amount a developer borrows to finance the project. Abatements are used for industrial and office development; retail is not eligible. Cities may establish abatement percentages and criteria by policy rather than predefined state statute. Abatements may not exceed a term of ten years by statute but may be approved for a shorter term. The developer must demonstrate a positive cost/benefit to the various taxing jurisdictions. The City had the following active tax abatements during 2023, totaling \$139,926 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, and Pleasant Point projects. Reimbursements for the year ended December 31, 2023 totaled \$176,330.

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, 2023 totaled \$400,002.

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, 2023 totaled \$24,884.

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 for the year ended December 31, 2023 totaled \$215,751.

(13) Subsequent Events

City management has evaluated subsequent events through June XX, 2024, the date the financial statements were available to be issued. No subsequent events were identified that required adjustment to or disclosure in the financial statements.

Draft

REQUIRED SUPPLEMENTARY INFORMATION

Draft
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, 2023

Schedule 1

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 14,977,728	\$ 14,977,728	\$ 15,516,931	\$ 539,203
Charges for services	2,263,459	2,263,459	2,584,902	321,443
Intergovernmental	3,530,006	3,530,006	3,829,335	299,329
Licenses and permits	255,450	255,450	260,519	5,069
Fines and fees	541,000	541,000	476,593	(64,407)
Use of money and property	161,996	161,996	630,966	468,970
Administrative fees	2,559,038	2,559,038	2,589,029	29,991
Miscellaneous	45,100	45,100	119,220	74,120
Total revenues	<u>24,333,777</u>	<u>24,333,777</u>	<u>26,008,120</u>	<u>1,674,343</u>
Expenditures:				
Current:				
General government	4,886,011	4,886,011	2,162,460	2,723,551
Public safety	12,732,677	12,732,677	13,088,879	(356,202)
Highway and streets	573,471	573,471	320,567	252,904
Culture and recreation	2,761,479	2,761,479	2,966,726	(205,247)
Building maintenance	1,623,813	1,623,813	1,511,830	111,983
Airport operations	844,711	844,711	740,846	103,865
Appropriations	113,000	113,000	127,111	(14,111)
Debt service	-	-	100,708	(100,708)
Total Expenditures	<u>23,535,162</u>	<u>23,535,162</u>	<u>21,019,127</u>	<u>2,616,743</u>
Excess of Revenues Over (Under) Expenditures	<u>798,615</u>	<u>798,615</u>	<u>4,988,993</u>	<u>4,190,378</u>
Other Financing Sources (Uses):				
Transfers in	-	-	2,475,443	2,475,443
Transfers out	(4,289,500)	(4,289,500)	(6,804,152)	(2,514,652)
Total Other Financing Sources (Uses)	<u>(4,289,500)</u>	<u>(4,289,500)</u>	<u>(4,328,709)</u>	<u>(39,209)</u>
Change in fund balance	<u>\$ (3,490,885)</u>	<u>\$ (3,490,885)</u>	<u>660,284</u>	<u>\$ 4,151,169</u>
Fund Balances, Beginning of Year			<u>8,983,336</u>	
Fund Balances, End of Year - budget basis			<u>9,643,620</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(41,450)	
Encumbrances, end of year			<u>55,304</u>	
Fund Balances, End of Year - GAAP Basis			<u>\$ 9,657,474</u>	

Draft

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 *

Schedule 2

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

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

	Schedule of Contributions								
	December 31,								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	815,928	733,223	645,780	617,994	615,724	567,642	501,064	520,381	595,493
Contributions in relation to the contractually required	815,928	733,223	645,780	617,994	615,724	567,642	501,064	520,381	595,493
Contribution Excess (Deficiency)	-	-	-	-	-	-	-	-	-
City's covered payroll	9,678,861	8,238,461	7,177,631	7,177,631	6,926,028	5,809,067	5,809,077	5,311,993	5,601,674
Contributions as a percentage of covered employee payroll	8.43%	8.90%	9.00%	8.61%	8.89%	9.77%	8.63%	9.80%	10.63%

	December 31,								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	1,478,180	1,316,169	1,235,980	1,174,814	1,773,936	1,035,162	938,575	973,935	999,035
Contributions in relation to the contractually required	1,478,180	1,316,169	1,235,980	1,174,814	1,773,936	1,035,162	938,575	973,935	999,035
Contribution Excess (Deficiency)	-	-	-	-	-	-	-	-	-
City's covered payroll	6,466,229	5,747,462	5,420,965	5,357,109	8,015,616	5,420,568	4,914,795	4,629,703	4,636,234
Contributions as a percentage of covered employee payroll	22.86%	22.90%	22.80%	21.93%	22.13%	19.10%	19.10%	21.04%	21.55%

* Data became first available with the inception of GASB Statement 68 during fiscal year 2015; therefore, 10 years of data will be displayed as they become available

Draft

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

Schedule 3

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

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

Draft

COMBINING INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Draft

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.

Housing Study RDA Fund - To account for a county-wide study to identify the current and future needs and solutions to housing problems within the county.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Draft

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-major Governmental Funds
December 31, 2023

Schedule 4

	Combined Special Revenue Funds	Combined Capital Project Funds	Equipment Debt Service Fund	Totals
Assets				
Cash and investments	\$ 3,389,477	\$ 3,053,687	\$ 1,025,930	\$ 7,469,094
Receivables:				
Taxes	1,101,267	-	-	1,101,267
Accounts	11,656	-	-	11,656
Total Assets	<u>\$ 4,502,400</u>	<u>\$ 3,053,687</u>	<u>\$ 1,025,930</u>	<u>\$ 8,582,017</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 31,032	\$ 101,636	\$ -	\$ 132,668
Due to other funds	39,931	-	-	39,931
Total Liabilities	<u>83,142</u>	<u>101,636</u>	<u>-</u>	<u>184,778</u>
Deferred inflows of resources				
Unavailable revenues - taxes	<u>1,101,165</u>	<u>-</u>	<u>-</u>	<u>1,101,165</u>
Fund balances				
Restricted:				
Public safety	158,912	-	-	158,912
Highway and streets	462,776	-	-	462,776
Culture and recreation	1,191,370	-	-	1,191,370
Planning and development	1,550,492	-	-	1,550,492
Debt service	-	-	1,025,930	1,025,930
Assigned:				
Capital putlay	-	2,952,051	-	2,952,051
Unassigned (deficit)	(45,457)	-	-	(45,457)
Total fund balances	<u>3,318,093</u>	<u>2,952,051</u>	<u>1,025,930</u>	<u>7,296,074</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,502,400</u>	<u>\$ 3,053,687</u>	<u>\$ 1,025,930</u>	<u>\$ 8,582,017</u>

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2023

	Combined Special Revenue Funds	Combined Capital Project Funds	Equipment Debt Service Fund	Totals
Revenues:				
Taxes	\$ 1,170,482	\$ -	\$ -	\$ 1,170,482
Intergovernmental	1,907,713	3,064,057	-	4,971,770
Use of money and property	139,714	113,133	51,808	304,655
Contributions	-	2,495,333	-	2,495,333
Miscellaneous	88,021	-	-	88,021
	<u>3,305,930</u>	<u>5,672,523</u>	<u>51,808</u>	<u>9,030,261</u>
Expenditures:				
Current:				
General government	491	-	-	491
Public safety	94,301	-	-	94,301
Highway and streets	960,826	-	-	960,826
Culture and recreation	1,718,980	-	-	1,718,980
Health and environment	97,200	-	-	97,200
Planning and development	748,302	-	-	748,302
Capital outlay	-	5,433,375	1,299,171	6,732,546
Debt service:				-
Principal	-	-	223,064	223,064
Interest and fiscal charges	-	-	22,365	22,365
	<u>3,620,100</u>	<u>5,433,375</u>	<u>1,544,600</u>	<u>10,598,075</u>
Excess of Revenues				
Over (Under) Expenditures	(314,170)	239,148	(1,492,792)	(1,567,814)
Other financing sources (uses):				
Transfers in	1,228,479	718,264	418,430	2,365,173
Transfers out	(722,637)	(200,000)	(417,804)	(1,340,441)
Issuance of long-term debt	-	-	1,299,171	1,299,171
Sale of capital assets	-	-	113,130	113,130
Total Other Financing				
Sources (Uses)	<u>505,842</u>	<u>518,264</u>	<u>1,412,927</u>	<u>2,437,033</u>
Change in fund balances	191,672	757,412	(79,865)	869,219
Fund Balances, Beginning of year	<u>3,126,421</u>	<u>2,194,639</u>	<u>1,105,795</u>	<u>6,426,855</u>
Fund Balances, End of Year	<u>\$ 3,318,093</u>	<u>\$ 2,952,051</u>	<u>\$ 1,025,930</u>	<u>\$ 7,296,074</u>

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2023

Schedule 6

	Library	Convention and Tourism Promotion	Industrial Development	Special Alcohol Program	2017 Housing	2020 Housing
Assets						
Cash and investments	\$ -	\$ 1,007,378	\$ 23,447	\$ 120,434	\$ -	\$ 3,994
Receivables:						
Taxes	1,100,165	-	1,000	-	102	-
Accounts	-	225	-	-	-	-
Total Assets	<u>\$ 1,100,165</u>	<u>\$ 1,007,603</u>	<u>\$ 24,447</u>	<u>\$ 120,434</u>	<u>\$ 102</u>	<u>\$ 3,994</u>
Liabilities						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources						
Unavailable revenues - taxes	<u>1,100,165</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Restricted:	-	-	-	-	-	-
Public safety	-	-	-	120,434	-	-
Highway and streets	-	-	-	-	-	-
Culture and recreation	-	1,007,603	-	-	-	-
Planning and development	-	-	23,447	-	102	3,994
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>1,007,603</u>	<u>23,447</u>	<u>120,434</u>	<u>102</u>	<u>3,994</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,100,165</u>	<u>\$ 1,007,603</u>	<u>\$ 24,447</u>	<u>\$ 120,434</u>	<u>\$ 102</u>	<u>\$ 3,994</u>

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2023

Schedule 6
Continued

	Special Park and Recreation	Special Street	Drug Money Forfeiture	Industrial Development Sales Tax	Housing Study RDA	Emergency Shelter	Enforcement Block Grants	DARE Crime Prevention
Assets								
Cash and investments	\$ 183,767	\$ 244,658	\$ 36,625	\$ 1,330,860	\$ -	\$ 6,394	\$ 2,636	\$ -
Receivables:								
Taxes	-	-	-	-	-	-	-	-
Accounts	-	11,431	-	-	-	-	-	-
Total Assets	<u>\$ 183,767</u>	<u>\$ 256,089</u>	<u>\$ 36,625</u>	<u>\$ 1,330,860</u>	<u>\$ -</u>	<u>\$ 6,394</u>	<u>\$ 2,636</u>	<u>\$ -</u>
Liabilities								
Liabilities:								
Accounts payable	\$ -	\$ 24,580	\$ 741	\$ 52	\$ -	\$ -	\$ 42	\$ -
Accrued liabilities	-	12,179	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>36,759</u>	<u>741</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>
Deferred inflows of resources								
Unavailable revenues - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances								
Restricted:	-	-	-	-	-	-	-	-
Public safety	-	-	35,884	-	-	-	2,594	-
Highway and streets	-	219,330	-	-	-	-	-	-
Culture and recreation	183,767	-	-	-	-	-	-	-
Planning and development	-	-	-	1,330,808	-	6,394	-	-
Unassigned (deficit)	-	-	-	-	-	-	-	-
Total fund balances	<u>183,767</u>	<u>219,330</u>	<u>35,884</u>	<u>1,330,808</u>	<u>-</u>	<u>6,394</u>	<u>2,594</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 183,767</u>	<u>\$ 256,089</u>	<u>\$ 36,625</u>	<u>\$ 1,330,860</u>	<u>\$ -</u>	<u>\$ 6,394</u>	<u>\$ 2,636</u>	<u>\$ -</u>

CITY OF EMPORIA, KANSAS
Combining Balance Sheet - Non-Major Special Revenue Funds
December 31, 2023

Schedule 6

Continued

	2014 Housing	911 Land Wireless Fees	Storm- water Reserve Fund	Emporia Homeowner Repair	Home Equity Rehab	Land Bank	Totals
Assets							
Cash and investments	\$ 54,357	\$ -	\$ 243,537	\$ -	\$ 3,976	\$ 127,414	\$ 3,389,477
Receivables:							
Taxes	-	-	-	-	-	-	1,101,267
Accounts	-	-	-	-	-	-	11,656
Total Assets	<u>\$ 54,357</u>	<u>\$ -</u>	<u>\$ 243,537</u>	<u>\$ -</u>	<u>\$ 3,976</u>	<u>\$ 127,414</u>	<u>\$ 4,502,400</u>
Liabilities							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 91	\$ 5,526	\$ -	\$ -	\$ 31,032
Accrued liabilities	-	-	-	-	-	-	12,179
Due to other funds	-	-	-	39,931	-	-	39,931
Total Liabilities	<u>-</u>	<u>-</u>	<u>91</u>	<u>45,457</u>	<u>-</u>	<u>-</u>	<u>83,142</u>
Deferred inflows of resources							
Unavailable revenues - taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,101,165</u>
Fund balances							
Restricted:	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	158,912
Highway and streets	-	-	243,446	-	-	-	462,776
Culture and recreation	-	-	-	-	-	-	1,191,370
Planning and development	54,357	-	-	-	3,976	127,414	1,550,492
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,457)</u>	<u>-</u>	<u>-</u>	<u>(45,457)</u>
Total fund balances	<u>54,357</u>	<u>-</u>	<u>243,446</u>	<u>(45,457)</u>	<u>3,976</u>	<u>127,414</u>	<u>3,318,093</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 54,357</u>	<u>\$ -</u>	<u>\$ 243,537</u>	<u>\$ -</u>	<u>\$ 3,976</u>	<u>\$ 127,414</u>	<u>\$ 4,502,400</u>

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023

Schedule 7

	Library	Convention and Tourism Promotion	Industrial Development	Special Alcohol Program	2017 Housing	2020 Housing
Revenues:						
Taxes	\$ 1,089,389	\$ -	\$ 1,293	\$ -	\$ -	\$ -
Intergovernmental	-	851,750	-	110,168	-	-
Use of money & property	-	39,946	902	4,268	-	-
Miscellaneous	-	9,194	-	-	-	10,114
	<u>1,089,389</u>	<u>900,890</u>	<u>2,195</u>	<u>114,436</u>	<u>-</u>	<u>10,114</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Culture and recreation	1,089,389	614,591	-	-	-	-
Health and environment	-	-	-	97,200	-	-
Planning and development	-	-	-	-	-	9,800
	<u>1,089,389</u>	<u>614,591</u>	<u>-</u>	<u>97,200</u>	<u>-</u>	<u>9,800</u>
Excess of Revenues Over (Under) Expenditures	-	286,299	2,195	17,236	-	314
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(90,000)	-	-	-	-
Change in fund balances	-	196,299	2,195	17,236	-	314
Fund Balances (Deficit), Beginning of Year	-	811,304	21,252	103,198	102	3,680
Fund Balances (Deficit), End of Year	<u>\$ -</u>	<u>\$ 1,007,603</u>	<u>\$ 23,447</u>	<u>\$ 120,434</u>	<u>\$ 102</u>	<u>\$ 3,994</u>

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023

Schedule 7
Continued

	Special Park and Recreation	Special Street	Drug Money Forfeiture	Industrial Development Sales Tax	Housing Study RDA	Emergency Shelter	Enforcement Block Grants	DARE Crime Prevention
Revenues:								
Taxes	\$ -	\$ 79,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	110,168	648,358	4,970	-	-	36,637	1,081	-
Use of money & property	5,236	11,772	2,591	60,286	-	-	-	-
Miscellaneous	-	28,651	-	-	-	-	-	-
	<u>115,404</u>	<u>768,581</u>	<u>7,561</u>	<u>60,286</u>	<u>-</u>	<u>36,637</u>	<u>1,081</u>	<u>-</u>
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	55,497	-	-	35,826	2,978	-
Highway and streets	-	960,826	-	-	-	-	-	-
Culture and recreation	15,000	-	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-	-	-
Planning and development	-	-	-	583,579	-	-	-	-
	<u>15,000</u>	<u>960,826</u>	<u>55,497</u>	<u>583,579</u>	<u>-</u>	<u>35,826</u>	<u>2,978</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	100,404	(192,245)	(47,936)	(523,293)	-	811	(1,897)	-
Other financing sources (uses):								
Transfers in	-	111,664	-	926,188	-	-	-	-
Transfers out	-	(5,000)	-	(495,962)	-	-	-	(1,686)
Change in fund balances	100,404	(85,581)	(47,936)	(93,067)	-	811	(1,897)	(1,686)
Fund Balances (Deficit), Beginning of Year	83,363	304,911	83,820	1,423,875	-	5,583	4,491	1,686
Fund Balances (Deficit), End of Year	<u>\$ 183,767</u>	<u>\$ 219,330</u>	<u>\$ 35,884</u>	<u>\$ 1,330,808</u>	<u>\$ -</u>	<u>\$ 6,394</u>	<u>\$ 2,594</u>	<u>\$ -</u>

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023

Schedule 7

Continued

	2014 Housing	911 Land Wireless Fees	Stormwater Reserve Fund	Emporia Homeowner Repair	Home Equity Rehab	Land Bank	Totals
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170,482
Intergovernmental	-	-	-	144,581	-	-	1,907,713
Use of money & property	-	-	10,491	-	213	4,009	139,714
Miscellaneous	15,471	-	-	-	11,020	13,571	88,021
	<u>15,471</u>	<u>-</u>	<u>10,491</u>	<u>144,581</u>	<u>11,233</u>	<u>17,580</u>	<u>3,305,930</u>
Expenditures:							
Current:							
General government	-	-	491	-	-	-	491
Public safety	-	-	-	-	-	-	94,301
Highway and streets	-	-	-	-	-	-	960,826
Culture and recreation	-	-	-	-	-	-	1,718,980
Health and environment	-	-	-	-	-	-	97,200
Planning and development	6,004	-	-	137,938	10,970	11	748,302
	<u>6,004</u>	<u>-</u>	<u>491</u>	<u>137,938</u>	<u>10,970</u>	<u>11</u>	<u>3,620,100</u>
Excess of Revenues Over (Under) Expenditures	9,467	-	10,000	6,643	263	17,569	(314,170)
Other financing sources (uses):							
Transfers in	40,000	-	100,000	-	627	50,000	1,228,479
Transfers out	-	(4,256)	(125,733)	-	-	-	(722,637)
Change in fund balances	49,467	(4,256)	(15,733)	6,643	890	67,569	191,672
Fund Balances (Deficit), Beginning of Year	4,890	4,256	259,179	(52,100)	3,086	59,845	3,126,421
Fund Balances (Deficit), End of Year	<u>\$ 54,357</u>	<u>\$ -</u>	<u>\$ 243,446</u>	<u>\$ (45,457)</u>	<u>\$ 3,976</u>	<u>\$ 127,414</u>	<u>\$ 3,318,093</u>

Draft

Schedule 8

CITY OF EMPORIA, KANSAS Combining Balance Sheet - Non-major Capital Project Funds December 31, 2023

	Airport Improvements	Auditorium Project	Park Improvements	Paving Projects	Totals
Assets					
Cash and investments	\$ 265,251	\$ 158,311	\$ 882,325	\$ 1,747,800	\$ 3,053,687
Total Assets	\$ 265,251	\$ 158,311	\$ 882,325	\$ 1,747,800	\$ 3,053,687
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 8,400	\$ 11,095	\$ 81,813	\$ 328	\$ 101,636
Total Liabilities	8,400	11,095	81,813	328	101,636
Fund balances					
Assigned:					
Capital outlay	256,851	147,216	800,512	1,747,472	2,952,051
Total fund balances	256,851	147,216	800,512	1,747,472	2,952,051
Total liabilities and fund balances	\$ 265,251	\$ 158,311	\$ 882,325	\$ 1,747,800	\$ 3,053,687

Draft

Schedule 9

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Capital Project Funds
For the Year Ended December 31, 2023

	Airport	Civic	Park	Paving	
	Improvements	Auditorium	Improvements	Projects	Totals
		Project			
Revenues:					
Intergovernmental	\$ 20,845	\$ -	\$ 1,030	\$ 3,042,182	\$ 3,064,057
Use of money and property	13,097	6,551	34,564	58,921	113,133
Contributions	-	-	2,495,333	-	2,495,333
	<u>33,942</u>	<u>6,551</u>	<u>2,530,927</u>	<u>3,101,103</u>	<u>5,672,523</u>
Expenditures:					
Capital outlay	209,132	26,095	2,210,938	2,987,210	5,433,375
	<u>209,132</u>	<u>26,095</u>	<u>2,210,938</u>	<u>2,987,210</u>	<u>5,433,375</u>
Excess of Revenues					
Over (Under) Expenditures	(175,190)	(19,544)	319,989	113,893	239,148
Other financing sources (uses):					
Transfers in	63,300	50,000	17,100	587,864	718,264
Transfers out	-	-	-	(200,000)	(200,000)
Total Other Financing					
Sources (Uses)	<u>63,300</u>	<u>50,000</u>	<u>17,100</u>	<u>387,864</u>	<u>518,264</u>
Change in fund balances	(111,890)	30,456	337,089	501,757	757,412
Fund Balances beginning of year	<u>368,741</u>	<u>116,760</u>	<u>463,423</u>	<u>1,245,715</u>	<u>2,194,639</u>
Fund Balances, End of Year	<u>\$ 256,851</u>	<u>\$ 147,216</u>	<u>\$ 800,512</u>	<u>\$ 1,747,472</u>	<u>\$ 2,952,051</u>

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Taxes	<u>\$ 1,083,054</u>	<u>\$ 1,107,829</u>	<u>\$ 1,089,389</u>	<u>\$ (18,440)</u>
Total Revenues	<u>1,083,054</u>	<u>1,107,829</u>	<u>1,089,389</u>	<u>(18,440)</u>
Expenditures:				
Culture and recreation	<u>1,083,054</u>	<u>1,107,829</u>	<u>1,089,389</u>	<u>18,440</u>
Total Expenditures	<u>1,083,054</u>	<u>1,107,829</u>	<u>1,089,389</u>	<u>18,440</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning of Year			<u>-</u>	
Fund Balance, End of Year			<u>\$ -</u>	

Draft

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 700,000	\$ 700,000	\$ 851,750	\$ 151,750
Use of money and property	750	750	39,946	39,196
Miscellaneous	6,000	6,000	9,194	3,194
Total Revenues	<u>706,750</u>	<u>706,750</u>	<u>900,890</u>	<u>194,140</u>
Expenditures:				
Culture and recreation	1,414,502	1,414,502	614,591	799,911
Total Expenditures	<u>1,414,502</u>	<u>1,414,502</u>	<u>614,591</u>	<u>799,911</u>
Excess of Revenues Over Expenditures	<u>(707,752)</u>	<u>(707,752)</u>	<u>286,299</u>	<u>994,051</u>
Other Financing Sources (Uses):				
Transfers out	(80,000)	(80,000)	(90,000)	(10,000)
Total Other Financing Sources (Uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(90,000)</u>	<u>(10,000)</u>
Change in fund balance	<u>\$ (787,752)</u>	<u>\$ (787,752)</u>	196,299	<u>\$ 984,051</u>
Fund Balance, Beginning of Year			<u>811,304</u>	
Fund Balances, End of Year - budget basis			<u>1,007,603</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			-	
Encumbrances, end of year			<u>-</u>	
Fund Balances, End of Year - GAAP Basis			<u>\$ 1,007,603</u>	

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Taxes	\$ 1,115	\$ 1,115	\$ 1,293	\$ 178
Use of money and property	<u>25</u>	<u>25</u>	<u>902</u>	<u>877</u>
Total Revenues	<u>1,140</u>	<u>1,140</u>	<u>2,195</u>	<u>1,055</u>
Expenditures:				
Planning and development	<u>21,022</u>	<u>21,022</u>	<u>-</u>	<u>21,022</u>
Total Expenditures	<u>21,022</u>	<u>21,022</u>	<u>-</u>	<u>21,022</u>
Excess of Revenues Over Expenditures	<u>(19,882)</u>	<u>(19,882)</u>	<u>2,195</u>	<u>22,077</u>
Change in fund balance	<u>\$ (19,882)</u>	<u>\$ (19,882)</u>	<u>2,195</u>	<u>\$ 22,077</u>
Fund Balance, Beginning of Year			<u>21,252</u>	
Fund Balance, End of Year			<u>\$ 23,447</u>	

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 110,168	\$ 20,168
Use of money and property	<u>75</u>	<u>75</u>	<u>4,268</u>	<u>4,193</u>
Total Revenues	<u>90,075</u>	<u>90,075</u>	<u>114,436</u>	<u>24,361</u>
Expenditures:				
Health and environment	<u>172,739</u>	<u>172,739</u>	<u>97,200</u>	<u>75,539</u>
Total Expenditures	<u>172,739</u>	<u>172,739</u>	<u>97,200</u>	<u>75,539</u>
Change in fund balance	<u>\$ (82,664)</u>	<u>\$ (82,664)</u>	17,236	<u>\$ 99,900</u>
Fund Balance, Beginning of Year			<u>103,198</u>	
Fund Balance, End of Year			<u>\$ 120,434</u>	

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 110,168	\$ 20,168
Use of money and property	150	150	5,236	5,086
Total Revenues	<u>90,150</u>	<u>90,150</u>	<u>115,404</u>	<u>25,254</u>
Expenditures:				
Culture and recreation	<u>159,129</u>	<u>159,129</u>	<u>82,859</u>	<u>76,270</u>
Total Expenditures	<u>159,129</u>	<u>159,129</u>	<u>82,859</u>	<u>76,270</u>
Excess of Revenues Over Expenditures	<u>(68,979)</u>	<u>(68,979)</u>	<u>32,545</u>	<u>101,524</u>
Change in fund balance	<u>\$ (68,979)</u>	<u>\$ (68,979)</u>	<u>32,545</u>	<u>\$ 101,524</u>
Fund Balance, Beginning of Year			<u>83,363</u>	
Fund Balances, End of Year - budget basis			<u>115,908</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			-	
Encumbrances, end of year			<u>67,859</u>	
Fund Balance, End of Year			<u>\$ 183,767</u>	

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Taxes	\$ 74,826	\$ 74,826	\$ 79,800	\$ 4,974
Intergovernmental	670,000	670,000	648,358	(21,642)
Use of money and property	500	500	11,772	11,272
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>28,651</u>	<u>23,651</u>
Total Revenues	<u>750,326</u>	<u>750,326</u>	<u>768,581</u>	<u>18,255</u>
Expenditures:				
Highways and streets	<u>1,095,648</u>	<u>1,095,648</u>	<u>982,189</u>	<u>113,459</u>
Total Expenditures	<u>1,095,648</u>	<u>1,095,648</u>	<u>982,189</u>	<u>113,459</u>
Change in fund balance	<u>\$ (345,322)</u>	<u>\$ (345,322)</u>	(106,944)	<u>\$ 238,378</u>
Fund Balance, Beginning of Year			<u>304,911</u>	
Fund Balances, End of Year - budget basis			<u>197,967</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(7,400)	
Encumbrances, end of year			<u>28,763</u>	
Fund Balances, End of Year - GAAP Basis			<u>\$ 219,330</u>	

Draft

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, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 4,970	\$ (30)
Use of money and property	<u>50</u>	<u>2,400</u>	<u>2,591</u>	<u>191</u>
Total Revenues	<u>5,050</u>	<u>7,400</u>	<u>7,561</u>	<u>161</u>
Expenditures:				
Public safety	<u>39,869</u>	<u>91,220</u>	<u>55,497</u>	<u>35,723</u>
Total Expenditures	<u>39,869</u>	<u>91,220</u>	<u>55,497</u>	<u>35,723</u>
Change in fund balance	<u>\$ (34,819)</u>	<u>\$ (83,820)</u>	(47,936)	<u>\$ 35,884</u>
Fund Balance, Beginning of Year			<u>83,820</u>	
Fund Balance, End of Year			<u>\$ 35,884</u>	

Draft

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Use of money and property	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 60,286</u>	<u>\$ 60,036</u>
Total Revenues	<u>250</u>	<u>250</u>	<u>60,286</u>	<u>60,036</u>
 Expenditures:				
Planning and development	<u>1,372,578</u>	<u>1,372,578</u>	<u>583,579</u>	<u>788,999</u>
Total Expenditures	<u>1,372,578</u>	<u>1,372,578</u>	<u>583,579</u>	<u>788,999</u>
 Excess of Revenues Over Expenditures	<u>(1,372,328)</u>	<u>(1,372,328)</u>	<u>(523,293)</u>	<u>849,035</u>
 Other Financing Sources (Uses):				
Transfers in	925,000	925,000	926,188	1,188
Transfers out	<u>-</u>	<u>-</u>	<u>(495,962)</u>	<u>(495,962)</u>
Total Other Financing Sources (Uses)	<u>925,000</u>	<u>925,000</u>	<u>430,226</u>	<u>(494,774)</u>
 Change in fund balance	<u>\$ (447,328)</u>	<u>\$ (447,328)</u>	<u>(93,067)</u>	<u>\$ 354,261</u>
 Fund Balance, Beginning of Year			<u>1,423,875</u>	
 Fund Balance, End of Year			<u>\$ 1,330,808</u>	

Draft

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 100,000
Use of money and property	5,000	170,000	201,594	31,594
Total Revenues	<u>5,000</u>	<u>170,000</u>	<u>301,594</u>	<u>131,594</u>
Expenditures:				
Capital outlay	<u>3,318,462</u>	<u>6,340,001</u>	<u>3,379,717</u>	<u>2,960,284</u>
Total Expenditures	<u>3,318,462</u>	<u>6,340,001</u>	<u>3,379,717</u>	<u>2,960,284</u>
Excess of Revenues Over Expenditures	<u>(3,313,462)</u>	<u>(6,170,001)</u>	<u>(3,078,123)</u>	<u>3,091,878</u>
Other Financing Sources (Uses):				
Transfers in	3,060,000	3,360,000	3,697,006	337,006
Transfers out	<u>-</u>	<u>250,000</u>	<u>(647,728)</u>	<u>(897,728)</u>
Total Other Financing Sources (Uses)	<u>3,060,000</u>	<u>3,610,000</u>	<u>3,049,278</u>	<u>(560,722)</u>
Change in fund balance	<u>\$ (253,462)</u>	<u>\$ (2,560,001)</u>	<u>(28,845)</u>	<u>\$ 2,531,156</u>
Fund Balance, Beginning of Year			<u>3,384,868</u>	
Fund Balances, End of Year - budget basis			<u>3,356,023</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			(324,358)	
Encumbrances, end of year			<u>470,098</u>	
Fund Balances, End of Year - GAAP Basis			<u>\$ 3,501,763</u>	

Draft

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, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 2,177,132	\$ 2,177,132	\$ 2,181,286	\$ 4,154
Special assessments	78,252	78,252	68,913	(9,339)
Intergovernmental	97,550	97,550	97,550	-
Use of money and property	951	951	132,322	131,371
Total Revenues	<u>2,353,885</u>	<u>2,353,885</u>	<u>2,480,071</u>	<u>126,186</u>
Expenditures:				
Debt service:				
Principal	4,058,553	4,058,553	1,895,000	2,163,553
Interest and fiscal charges	154,050	154,050	279,917	(125,867)
Total Expenditures	<u>4,212,603</u>	<u>4,212,603</u>	<u>2,174,917</u>	<u>2,037,686</u>
Excess of Revenues Over Expenditures	<u>(1,858,718)</u>	<u>(1,858,718)</u>	<u>305,154</u>	<u>2,163,872</u>
Other Financing Sources (Uses):				
Transfers in	-	-	85,963	85,963
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>85,963</u>	<u>85,963</u>
Change in fund balance	<u>\$ (1,858,718)</u>	<u>\$ (1,858,718)</u>	391,117	<u>\$ 2,249,835</u>
Fund Balance, Beginning of Year			<u>1,986,995</u>	
Fund Balance, End of Year			<u>\$ 2,378,112</u>	

Draft

Schedule 20

City of Emporia, Kansas
Equipment Debt Service Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Use of money and property	\$ -	\$ -	\$ 51,808	\$ 51,808
Total Revenues	-	-	51,808	51,808
Expenditures:				
Capital outlay	-	420,000	438,369	(18,369)
Debt service:				
Principal and interest	751,000	851,000	245,429	605,571
Total Expenditures	751,000	1,271,000	683,798	587,202
Excess of Revenues Over Expenditures	(751,000)	(1,271,000)	(631,990)	639,010
Other Financing Sources (Uses):				
Transfers in	417,000	1,079,500	418,430	(661,070)
Transfers out	-	-	(417,804)	(417,804)
Proceeds from sale of capital assets	-	-	113,130	113,130
Total Other Financing Sources (Uses)	417,000	1,079,500	113,756	(965,744)
Change in fund balance	<u>\$ (334,000)</u>	<u>\$ (191,500)</u>	(518,234)	<u>\$ (326,734)</u>
Fund Balance, Beginning of Year			<u>1,105,795</u>	
Fund Balances, End of Year - budget basis			<u>587,561</u>	
Adjustments to reconcile to GAAP				
Encumbrances, beginning of year			-	
Encumbrances, end of year			<u>438,369</u>	
Fund Balances, End of Year - GAAP Basis			<u>\$ 1,025,930</u>	

CITY OF EMPORIA, KANSAS
Combining Statement of Net Position
Internal Service Funds
December 31, 2023

	<u>Workers'</u> <u>Compensation</u>	<u>Employee</u> <u>Health Care</u>	<u>Totals</u>
Assets			
Cash and investments	\$ 2,284,403	\$ 2,772,566	\$ 5,056,969
Receivables:			
Accounts	-	24,170	24,170
Total Assets	<u>2,284,403</u>	<u>2,796,736</u>	<u>5,081,139</u>
Liabilities			
Claims payable	<u>117,412</u>	<u>165,828</u>	<u>283,240</u>
Total Liabilities	<u>117,412</u>	<u>165,828</u>	<u>283,240</u>
Net Position			
Unrestricted	<u>2,166,991</u>	<u>2,630,908</u>	<u>4,797,899</u>
Total net position	<u>\$ 2,166,991</u>	<u>\$ 2,630,908</u>	<u>\$ 4,797,899</u>

CITY OF EMPORIA, KANSAS
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	<u>Workers'</u> <u>Compensation</u>	<u>Employee</u> <u>Health Care</u>	<u>Totals</u>
Operating revenues:			
Charges for services	\$ 257,757	\$ 2,763,748	\$ 3,021,505
Other	9,082	56,751	65,833
	<u>266,839</u>	<u>2,820,499</u>	<u>3,087,338</u>
Operating expenses			
Claims and expenses	511,543	2,550,271	3,061,814
	<u>511,543</u>	<u>2,550,271</u>	<u>3,061,814</u>
Operating income	(244,704)	270,228	25,524
Nonoperating revenues:			
Interest income	115,303	130,341	245,644
Change in net position	(129,401)	400,569	271,168
Total net position, beginning of year	<u>2,296,392</u>	<u>2,230,339</u>	<u>4,526,731</u>
Total net position, end of year	<u><u>\$ 2,166,991</u></u>	<u><u>\$ 2,630,908</u></u>	<u><u>\$ 4,797,899</u></u>

CITY OF EMPORIA, KANSAS
Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2023

	Workers'	Employee	Total
	Compensation	Health Care	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from participants	\$ 257,757	\$ 2,763,925	\$ 3,021,682
Cash received from reimbursements	9,082	56,751	65,833
Cash paid for claims and others	(427,765)	(2,578,753)	(3,006,518)
Net Cash Provided (Used) by Operating Activities	<u>(160,926)</u>	<u>241,923</u>	<u>80,997</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	115,303	130,341	245,644
Net Cash Provided by Investing Activities	<u>115,303</u>	<u>130,341</u>	<u>245,644</u>
Net increase (decrease) in cash and cash equivalents	(45,623)	372,264	326,641
Cash and cash equivalents, beginning of year	<u>2,330,026</u>	<u>2,400,302</u>	<u>4,730,328</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,284,403</u></u>	<u><u>\$ 2,772,566</u></u>	<u><u>\$ 5,056,969</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income (loss)	\$ (244,704)	\$ 270,228	\$ 25,524
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Changes in assets and liabilities			
Accounts receivable	-	177	177
Claims payable	83,778	(28,482)	55,296
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (160,926)</u></u>	<u><u>\$ 241,923</u></u>	<u><u>\$ 80,997</u></u>

Draft

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

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

Contents

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economical Information

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

Operating Information

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

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

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

Table 1

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net investment in capital assets	\$40,402,667	\$35,731,750	\$33,063,360	\$30,052,389	\$25,051,180	\$19,899,939	\$14,916,163	\$15,733,311	\$16,580,061	\$29,015,042
Restricted	4,133,801	7,418,777	7,530,579	3,394,187	3,129,380	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982
Unrestricted	5,511,434	(5,992,007)	(5,912,002)	(5,631,571)	(845,705)	1,112,980	7,236,691	7,602,461	9,190,512	9,542,029
Total Net Position	<u>\$50,047,902</u>	<u>\$37,158,520</u>	<u>\$34,681,937</u>	<u>\$27,815,005</u>	<u>\$27,334,855</u>	<u>\$24,292,776</u>	<u>\$25,798,316</u>	<u>\$26,614,714</u>	<u>\$32,061,588</u>	<u>\$45,377,053</u>
Business-Type Activities										
Net investment in capital assets	\$17,398,655	\$18,898,239	\$17,515,501	\$20,933,505	\$21,116,169	\$27,023,181	\$27,665,425	\$29,295,954	\$29,568,261	\$31,058,261
Unrestricted	9,344,111	7,643,933	6,443,992	6,201,283	8,988,468	6,422,621	8,011,475	8,569,703	7,430,123	6,051,670
Total Net Position	<u>\$26,742,766</u>	<u>\$26,542,172</u>	<u>\$23,959,493</u>	<u>\$27,134,788</u>	<u>\$30,104,637</u>	<u>\$33,445,802</u>	<u>\$35,676,900</u>	<u>\$37,865,657</u>	<u>\$36,998,384</u>	<u>\$37,109,931</u>
Primary Government										
Net investment in capital assets	\$57,801,322	\$54,629,989	\$50,578,861	\$50,985,894	\$46,167,349	\$46,923,120	\$42,581,588	\$45,029,265	\$46,148,322	\$60,073,303
Restricted	4,133,801	7,418,777	7,530,579	3,394,187	3,129,380	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982
Unrestricted	14,855,545	1,651,926	531,990	569,712	8,142,763	7,535,601	15,248,166	16,172,164	16,620,635	15,593,699
Total Net Position	<u>\$76,790,668</u>	<u>\$63,700,692</u>	<u>\$58,641,430</u>	<u>\$54,949,793</u>	<u>\$57,439,492</u>	<u>\$57,738,578</u>	<u>\$61,475,216</u>	<u>\$64,480,371</u>	<u>\$69,059,972</u>	<u>\$82,486,984</u>

Table 2

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	\$ 5,330,616	\$ 6,749,798	\$ 4,573,216	\$ 4,596,205	\$ 1,967,057	\$ 1,789,395	\$ 2,000,901	\$ 1,800,868	\$ 3,072,762	\$ 2,954,038
Public safety	8,959,986	11,219,337	9,645,844	10,358,742	11,721,517	11,145,934	11,761,803	11,137,443	12,620,089	15,476,511
Highway and streets	7,322,185	7,996,425	8,252,968	7,224,881	9,272,215	9,909,293	4,913,002	6,396,110	4,663,761	4,594,214
Culture and recreation	3,396,134	3,471,480	3,895,312	3,336,199	3,472,162	4,299,067	4,303,394	4,194,202	4,696,478	5,254,557
Health and environment	62,627	76,250	1,310,285	4,148,123	119,697	86,900	94,001	70,500	86,750	97,200
Building maintenance	1,438,188	1,430,348	1,397,295	1,461,928	1,651,821	1,610,690	1,270,031	1,545,877	1,631,274	1,814,794
Planning and development	549,491	1,421,747	753,238	914,219	742,750	949,755	697,930	1,997,228	665,486	748,302
Airport operations	1,082,280	450,953	740,487	570,805	613,891	606,750	529,314	720,338	835,200	972,208
Interest and fiscal charges on long-term debt	561,943	459,067	200,820	262,829	315,641	377,684	243,949	211,436	238,612	265,048
Total Governmental Activities Expense	28,703,450	33,275,405	30,769,465	32,873,931	29,876,751	30,775,468	25,814,325	28,074,002	28,510,412	32,176,872
Business-Type Activities:										
Solid waste disposal	3,233,494	4,547,019	3,806,169	3,951,632	4,484,342	4,861,522	4,813,819	5,139,441	5,784,905	6,348,387
Sewer utility	2,455,448	3,699,237	3,611,071	3,646,709	3,617,900	5,080,214	5,189,317	5,557,427	6,893,574	6,923,483
Water utility	4,184,420	4,607,905	4,130,119	4,511,457	5,995,742	5,755,414	6,477,456	6,829,682	8,501,458	9,666,860
Total Business-Type Activities Expense	9,873,362	12,854,161	11,547,359	12,109,798	14,097,984	15,697,150	16,480,592	17,526,550	21,179,937	22,938,730
Total Primary Government Expenses	\$ 38,576,812	\$ 46,129,566	\$ 42,316,824	\$ 44,983,729	\$ 43,974,735	\$ 46,472,618	\$ 42,294,917	\$ 45,600,552	\$ 49,690,349	\$ 55,115,602
Program Revenues										
Governmental activities:										
Charges for services										
General government	\$ 1,299,336	\$ 569,628	\$ 457,342	\$ 495,127	\$ 2,850,639	\$ 2,868,017	\$ 2,906,312	\$ 3,095,602	\$ 3,349,618	\$ 3,094,846
Public safety	1,584,552	1,898,231	1,670,346	2,132,977	1,879,594	1,978,761	2,097,683	1,824,589	1,403,980	1,543,502
Highway and streets	13,792	-	-	-	-	-	-	-	-	-
Culture and recreation	644,794	581,718	565,249.00	528,026	456,539	520,467	554,032	638,834	730,921	809,435
Airport operations	333,379	244,394	246,340.00	383,721.00	332,395	360,738	252,052	366,803	494,205	472,496
Operating grants and contributions	1,049,663	3,487,896	2,332,109	2,439,604	2,727,310	2,525,721	2,531,115	2,391,910	3,219,327	4,646,321
Capital grants and contributions	-	-	-	-	-	954,591	1,423,551	1,039,114	1,430,720	10,724,262
Total Governmental Activities Program Revenues	4,925,516	6,781,867	5,271,386	5,979,455	8,246,477	9,208,295	9,764,745	9,356,852	10,628,771	21,290,862
Business-Type Activities:										
Charges for services:										
Solid waste disposal	3,961,186	4,245,596	4,195,488	4,382,365	4,701,014	5,132,337	5,101,150	5,517,050	5,620,410	5,490,102
Sewer utility	3,453,685	3,640,068	3,642,514	3,980,153	4,432,645	5,109,178	5,412,824	6,136,367	6,295,973	6,346,494
Water utility	4,864,624	5,219,547	4,678,884	4,669,813	5,538,819	6,256,626	6,463,232	7,239,358	7,095,644	7,938,491
Capital grants and contributions	-	-	1,665,150	4,128,788	1,540,335	1,668,918	372,082	-	2,307,810	1,973,740
Total Business-Type Activities Program Revenues	12,279,495	13,105,211	14,182,036	17,161,119	16,212,813	18,167,059	17,349,288	18,892,775	21,319,837	21,748,827
Total Primary Government Program Revenues	\$ 17,205,011	\$ 19,887,078	\$ 19,453,422	\$ 23,140,574	\$ 24,459,290	\$ 27,375,354	\$ 27,114,033	\$ 28,249,627	\$ 31,948,608	\$ 43,039,689

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense)/revenue										
Governmental activities	\$ (23,777,934)	\$ (26,493,538)	\$ (25,498,079)	\$ (26,894,476)	\$ (21,630,274)	\$ (21,567,173)	\$ (16,049,580)	\$ (18,717,150)	\$ (17,881,641)	\$ (10,886,010)
Business-type activities	2,406,133	251,050	2,634,677	5,051,321	2,114,829	2,469,909	868,696	1,366,225	139,900	(1,189,903)
Total Primary Government Net Expense	\$ (21,371,801)	\$ (26,242,488)	\$ (22,863,402)	\$ (21,843,155)	\$ (19,515,445)	\$ (19,097,264)	\$ (15,180,884)	\$ (17,350,925)	\$ (17,741,741)	\$ (12,075,913)
General Revenue and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes *	\$ 4,382,587	\$ 4,079,939	\$ 4,426,162	\$ 4,989,473	\$ 5,582,179	\$ 5,843,035	\$ 6,130,057	\$ 6,245,561	\$ 6,651,855	\$ 7,433,069
Property taxes, levied for debt service	2,697,875	3,048,624	2,816,756	2,327,309	2,030,791	1,928,042	1,961,768	1,912,985	1,912,099	2,090,286
Sales taxes	6,656,976	6,936,086	6,889,492	6,921,009	7,343,794	7,407,601	7,506,138	8,496,466	9,382,028	9,765,670
Franchise taxes	2,567,742	2,498,342	2,576,621	2,625,098	2,713,868	2,584,253	2,448,322	2,554,654	3,041,958	2,838,191
Gasoline taxes	717,930	724,025	730,216	738,426	753,580	677,776	642,215	712,575	655,837	648,358
Use of money and property	158,849	152,596	186,528	275,700	346,465	514,837	236,057	165,068	420,725	1,899,990
Miscellaneous	7,885	2,149	7,462	3,158	152,943	241,913	462,825	262,609	221,285	284,693
Transfers	2,012,068	5,944,497	5,388,259	2,147,371	(670,744)	(672,363)	(1,309,738)	(816,370)	1,042,728	(758,782)
Total Governmental Activities	19,201,912	23,386,258	23,021,496	20,027,544	18,252,876	18,525,094	18,077,644	19,533,548	23,328,515	24,201,475
Business-Type Activities:										
Use of money and property	5,196	6,377	25,050	53,301	162,797	198,893	52,664	6,162	35,555	542,668
Miscellaneous	215,164	201,726	145,853	218,044	345,058	-	-	-	-	-
Transfers	(2,012,068)	(5,944,497)	(5,388,259)	(2,147,371)	670,744	672,363	1,309,738	816,370	(1,042,728)	758,782
Total Business-Type Activities	(1,791,708)	(5,736,394)	(5,217,356)	(1,876,026)	1,178,599	871,256	1,362,402	822,532	(1,007,173)	1,301,450
Total Primary Government	\$ 17,410,204	\$ 17,649,864	\$ 17,804,140	\$ 18,151,518	\$ 19,431,475	\$ 19,396,350	\$ 19,440,046	\$ 20,356,080	\$ 22,321,342	\$ 25,502,925
Change in Net Position										
Governmental activities	\$ (4,576,022)	\$ (3,107,280)	\$ (2,476,583)	\$ (6,866,932)	\$ (3,377,398)	\$ (3,042,079)	\$ 2,028,064	\$ 816,398	\$ 5,446,874	\$ 13,315,465
Business-type activities	614,425	(5,485,344)	(2,582,679)	3,175,295	3,293,428	3,341,165	2,231,098	2,188,757	(867,273)	111,547
Total Primary Government	\$ (3,961,597)	\$ (8,592,624)	\$ (5,059,262)	\$ (3,691,637)	\$ (83,970)	\$ 299,086	\$ 4,259,162	\$ 3,005,155	\$ 4,579,601	\$ 13,427,012

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ -	\$ 32,880	\$ 34,719	\$ 41,697	\$ 45,195	\$ 44,116	\$ 39,463	\$ 36,396	\$ 42,692	\$ 38,686
Assigned	28,554	46,957	87,428	7,193	133,878	613,760	491,777	155,881	41,450	55,304
Unassigned	4,770,138	4,846,179	4,749,213	5,082,628	5,880,709	5,966,508	5,885,973	6,647,153	8,899,194	9,563,484
Total General Fund	\$ 4,798,692	\$ 4,926,016	\$ 4,871,360	\$ 5,131,518	\$ 6,059,782	\$ 6,624,384	\$ 6,417,213	\$ 6,839,430	\$ 8,983,336	\$ 9,657,474
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,261,160	\$ 16,250	\$ -	\$ -
Restricted	3,882,539	2,740,023	2,810,370	3,190,605	3,128,231	3,279,857	3,645,462	3,278,942	6,291,015	6,819,982
Assigned	251,262	4,678,754	4,715,700	209,364	3,051,652	5,054,306	9,915,468	9,684,579	9,993,551	11,247,849
Unassigned (deficit)	-	-	-	-	(275,616)	(747,605)	(441,212)	(92,160)	(52,100)	(45,457)
Total All Other Governmental Funds	\$ 4,133,801	\$ 7,418,777	\$ 7,526,070	\$ 3,399,969	\$ 5,904,267	\$ 7,586,558	\$ 14,380,878	\$ 12,887,611	\$ 16,232,466	\$ 18,022,374

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 16,943,835	\$ 17,189,475	\$ 17,281,766	\$ 17,445,154	\$ 18,268,211	\$ 15,222,145	\$ 15,496,475	\$ 16,271,101	\$ 17,890,481	\$ 18,868,699
Charges for services	1,023,912	2,155,983	1,901,550	2,531,821	2,423,475	2,513,564	2,595,433	2,485,720	2,267,278	2,584,902
Special assessments	79,275	97,541	157,481	156,161	156,001	210,316	113,561	115,984	82,354	68,913
Intergovernmental	1,851,581	2,841,659	1,797,455	2,361,707	1,923,328	5,207,091	6,385,351	6,666,102	7,701,826	14,270,648
Licenses and permits	158,506	141,639	147,349	189,036	193,253	197,114	256,069	281,459	373,293	260,519
Fines and fees	779,135	734,348	590,363	552,285	529,721	518,811	454,541	506,730	430,607	476,593
Use of money and property	156,043	149,836	180,015	261,104	324,656	482,642	222,881	153,049	327,590	1,654,346
Contributions	532,156	108,887	105,152	77,897	463,762	1,504,743	815,442	118,551	574,524	2,569,676
Administrative charges	2,047,964	2,196,271	2,125,632	2,147,272	2,372,718	2,491,504	2,504,036	2,643,791	2,645,579	2,589,029
Miscellaneous	266,822	537,350	455,252	448,295	235,691	271,058	475,912	630,016	498,505	240,826
Total Revenues	23,839,229	26,152,989	24,742,015	26,170,732	26,890,816	28,618,988	29,319,701	29,872,503	32,792,037	43,584,151
Expenditures										
General government	3,456,297	5,220,368	3,280,462	4,101,383	1,953,079	1,557,724	1,521,682	2,042,327	2,527,559	2,574,905
Public safety	8,703,836	9,765,022	9,363,365	10,049,520	10,304,473	10,298,977	10,624,770	10,687,790	11,171,812	13,177,280
Highway and streets	1,008,076	962,186	1,079,762	1,137,448	1,124,794	1,213,728	1,240,136	1,218,744	1,374,178	1,281,393
Culture and recreation	2,535,555	2,634,219	2,857,701	2,670,631	2,799,570	3,723,800	3,458,723	3,620,874	4,169,096	4,647,143
Health and environment	62,627	76,250	59,150	80,400	100,400	86,900	94,001	70,500	86,750	97,200
Building maintenance	1,286,695	1,257,309	1,226,539	1,268,746	1,297,205	1,401,736	1,257,690	1,364,982	1,377,310	1,510,798
Planning and development	537,702	1,413,365	753,238	885,107	713,638	949,755	694,063	1,997,228	665,486	748,302
Airport operations	463,568	399,836	474,459	455,030	535,805	558,646	436,747	643,740	754,048	777,296
Appropriations	161,691	264,475	179,622	173,517	271,283	229,955	625,662	257,413	840,196	2,412,571
Capital outlay	3,143,259	3,214,381	5,913,913	16,878,478	2,700,758	3,372,248	4,711,151	5,911,559	7,262,959	12,165,078
Debt service										
Principal	3,200,000	3,145,000	3,175,000	2,465,000	1,600,000	1,630,000	1,059,904	1,563,816	1,620,956	2,369,154
Interest and other charges	581,667	486,504	408,794	280,081	331,263	370,699	208,049	248,210	243,905	320,400
Total Expenditures	25,140,973	28,838,915	28,772,005	40,445,341	23,732,268	25,394,168	25,932,578	29,627,183	32,094,255	42,081,520
Excess of Revenues Over/(Under) Expenditures	(1,301,744)	(3,349,708)	(4,029,990)	(14,274,609)	3,158,548	3,224,820	3,387,123	245,320	697,782	1,502,631
Other Financing Sources (Uses)										
Transfers in	3,791,890	8,066,635	8,147,796	4,224,882	7,613,647	4,904,918	9,554,773	5,793,667	11,014,905	10,658,585
Transfers out	(3,827,786)	(4,318,409)	(4,885,169)	(4,224,782)	(5,467,365)	(5,882,845)	(11,580,387)	(7,110,037)	(9,972,177)	(11,417,367)
Payment to escrow agent	-	(2,518,712)	(2,034,362)	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	364,611	-	149,689	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	113,130
Issuance of debt	-	4,868,712	2,854,363	10,397,002	1,000,000	-	4,856,775	-	3,598,562	1,607,067
Total Other Financing Sources (Uses)	(35,896)	6,098,226	4,082,628	10,397,102	3,146,282	(977,927)	3,195,772	(1,316,370)	4,790,979	961,415
Net Change in Fund Balances	\$ (1,337,640)	\$ 2,748,518	\$ 52,638	\$ (3,877,507)	\$ 6,304,830	\$ 2,246,893	\$ 6,582,895	\$ (1,071,050)	\$ 5,488,761	\$ 2,464,046
Debt service as a percentage of non-capital expenditures	17.19%	13.59%	13.60%	6.43%	8.50%	8.20%	5.46%	6.59%	7.00%	9.15%

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
2014	\$ 6,244,499	\$ 6,656,975	\$ 2,534,607	\$ 784,154	\$ 16,220,235
2015	6,323,119	6,936,086	2,446,941	746,067	16,452,213
2016	6,344,622	6,889,492	2,465,081	737,923	16,437,118
2017	6,497,242	6,921,009	2,514,879	758,953	16,692,083
2018	6,610,486	7,229,117	2,644,068	985,124	17,468,795
2019	7,771,077	7,407,601	2,584,253	677,776	18,440,707
2020	8,091,825	7,506,138	2,448,322	642,215	18,688,500
2021	8,158,546	8,496,466	2,554,654	712,575	19,922,241
2022	8,563,954	9,382,028	3,041,958	655,837	21,643,777
2023	9,523,355	9,765,670	2,838,191	648,358	22,775,574

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					
2014	\$ 76,585,623	\$ 52,477,545	\$ 15,590,202	\$ 139,671	\$ 24,846,450	\$ 119,946,591	41.606	\$ 884,296,490	13.6%
2015	77,859,774	52,602,363	19,562,617	93,042	23,507,710	126,610,086	41.531	895,803,330	14.1%
2016	79,256,537	52,262,553	20,379,614	57,768	26,975,110	124,981,362	42.947	907,344,870	13.8%
2017	85,807,578	51,445,370	20,630,111	68,898	27,010,480	130,941,477	42.575	960,406,440	13.6%
2018	89,782,755	52,118,715	20,972,334	187,575	26,538,480	136,522,899	42.849	998,274,630	13.7%
2019	95,724,413	55,079,043	21,636,964	129,861	20,773,540	151,796,741	43.093	1,061,815,040	14.3%
2020	101,181,991	55,048,752	21,939,568	63,699	20,036,380	158,197,630	42.862	1,107,787,850	14.3%
2021	106,363,567	60,909,825	22,838,681	87,132	26,367,570	163,831,635	42.800	1,180,348,700	13.9%
2022	115,557,670	63,994,263	21,836,515	96,489	32,591,770	168,893,167	44.426	1,305,766,780	12.9%
2023	132,836,858	68,465,425	22,343,810	250,839	35,927,230	201,471,760	44.604	1,474,900,390	13.7%

Note 1 - Lyon County Appraiser

Note 2 - Lyon County Clerk's Office

Draft

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
2014	23.982	17.624	41.606	54.513	-	54.513
2015	26.075	15.456	41.531	58.676	-	58.676
2016	30.107	12.840	42.947	60.896	-	60.896
2017	32.170	10.405	42.575	60.826	-	60.826
2018	32.537	10.312	42.849	60.088	-	60.088
2019	32.666	10.427	43.093	59.303	-	59.303
2020	32.860	10.002	42.862	55.423	-	55.423
2021	32.812	9.988	42.800	53.281	-	53.281
2022	34.283	10.143	44.426	52.975	-	52.975
2023	34.863	9.741	44.604	52.975	-	52.975

Fiscal Year Ended December 31,	USD 253			Total Direct & Overlapping Rates
	Operating Mileage	Debt Service Mileage	Total USD Mileage	
2014	47.977	13.409	61.386	157.505
2015	53.380	8.040	61.420	161.627
2016	53.441	9.618	63.059	166.902
2017	54.323	9.026	63.349	166.750
2018	53.898	9.286	63.184	166.121
2019	52.097	11.036	63.133	165.529
2020	50.795	12.392	63.187	161.472
2021	52.082	10.849	62.931	159.012
2022	52.257	12.143	64.400	161.801
2023	52.366	12.400	64.766	162.345

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

Table 8

Taxpayer	2023			2014		
	Taxpayer Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxpayer Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Evergy Kansas Central, INC (Westar Energy)	\$ 9,504,611	1	4.72%	\$ 5,169,113	1	4.31%
Hills Pet Nutrition	6,363,384	2	3.16%			
Simmons Pet Food KS (formerly Menu Pet Food)	5,094,227	3	2.53%	2,384,145	2	1.99%
Agree Limited Partnership	2,907,738	4	1.44%			
Kansas Gas Service	2,516,455	5	1.25%	1,618,721	5	1.35%
Iowa Beef Processors, INC	1,958,730	6	0.97%	2,069,651	3	1.73%
Wal-Mart Real Estate Business Trust	1,864,789	7	0.93%	1,816,389	4	1.51%
BNSF	1,543,893	8	0.77%			
Emporia Partners, LLC	1,226,983	9	0.61%	1,271,683	8	1.06%
JAE Properties Kansas, LLC	1,151,236	10	0.57%			
Flint Hills Mall LLC				1,494,078	6	1.25%
Tyson Fresh Meats				1,278,091	7	1.07%
Camoplast Rockland, LTD				1,238,501	9	1.03%
Emporia Hospitality				1,098,585	10	0.92%
Total	\$ 34,132,046		16.94%	\$ 19,438,957		16.21%
Total Assessed Value (1)	\$201,471,760			\$119,946,591		

(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
2014	\$ 6,059,909	\$ 5,832,238	96.24%	\$ 164,184	\$ 5,996,422	98.95%
2015	6,120,357	5,921,454	96.75%	105,704	6,027,158	98.48%
2016	6,316,300	5,974,327	94.59%	231,470	6,205,797	98.25%
2017	6,560,582	6,159,624	93.89%	126,329	6,285,953	95.81%
2018	6,848,025	6,214,266	90.75%	149,512	6,363,778	92.93%
2019	7,281,428	6,746,759	92.66%	153,027	6,899,786	94.76%
2020	7,447,306	6,723,918	90.29%	174,889	6,898,807	92.63%
2021	7,892,213	7,141,014	90.48%	125,872	7,266,886	92.08%
2022	8,950,584	7,687,576	85.89%	180,207	7,867,783	87.90%
2023	10,065,702	8,514,757	84.59%	239,830	8,754,587	86.97%

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	Finance Lease, Lease, and SBITA	Loans/ Agreements	General Obligation Bonds	Lease Liability	Loans Payable			
2014	\$ 12,875,000	\$ -	\$ -	\$ 13,680,000	\$ -	\$ -	\$ 26,555,000	5.41%	\$ 1,071
2015	11,685,000	-	-	11,875,000	-	-	23,560,000	5.14%	959
2016	9,175,000	-	-	14,350,000	-	-	23,525,000	4.98%	954
2017	6,705,000	-	-	13,300,000	-	10,397,002	30,402,002	5.62%	1,225
2018	6,105,000	-	-	17,660,000	-	23,523,911	47,288,911	8.70%	1,920
2019	4,475,000	-	-	15,435,000	-	27,365,088	47,275,088	7.88%	1,909
2020	7,995,053	-	636,871	14,974,519	-	28,314,976	51,921,419	8.71%	2,151
2021	6,560,746	-	483,055	12,907,528	-	28,314,976	48,266,305	7.63%	1,983
2022	8,783,632	104,720	325,673	14,395,243	-	29,201,537	52,810,805	8.09%	2,206
2023	6,854,346	1,398,644	164,662	22,078,847	339,476	28,931,216	59,767,191	9.46%	2,496

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	Business-Type	Percentage			
	Activities	Activities	Less: Amounts Available in Debt Service Fund	Net Bonded Debt	Estimated Annual Taxable Value of Property- 1	Per Capita - 2
	General Obligation Bonds	General Obligation Bonds				
2014	\$ 12,875,000	\$ 11,875,000	\$ 448,296	\$ 24,301,704	2.75%	\$ 980
2015	11,685,000	14,350,000	471,327	25,563,673	2.85%	1,041
2016	9,175,000	15,040,000	277,343	23,937,657	2.64%	971
2017	6,705,000	13,300,000	433,646	19,571,354	2.04%	789
2018	6,105,000	17,660,000	919,889	22,845,111	2.29%	927
2019	4,475,000	15,435,000	749,432	19,160,568	1.80%	774
2020	7,995,053	14,974,519	883,334	22,086,238	1.99%	915
2021	6,560,746	12,907,528	1,340,014	18,128,260	1.54%	745
2022	8,783,632	14,395,243	2,378,112	20,800,763	1.59%	869
2023	6,854,346	22,078,847	2,378,112	26,555,081	1.80%	1,109

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, 2023

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	\$ 76,320,000	87.197%	\$ 66,548,750
Lyon County, Kansas - Overlapping	15,425,000	63.085%	9,730,861
Subtotal, Overlapping Debt			76,279,612
City of Emporia - Direct Debt			8,417,652
Total Direct and Overlapping Debt			<u>\$ 84,697,264</u>
Population			23,941
Overlapping debt per capita			\$ 3,186
Direct and overlapping debt per capita			\$ 3,538

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,

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit *	\$39,049,578	\$39,458,101	\$39,796,694	\$41,494,216	\$42,931,638	\$45,539,022	\$47,459,289	\$49,149,491	\$50,667,950	\$ 60,441,528
Total net debt applicable to limit	12,426,704	12,102,702	8,897,657	6,271,354	5,185,111	3,725,568	7,111,719	5,220,732	6,796,637	4,476,234
Legal Debt Margin	\$26,622,874	\$27,355,399	\$30,899,037	\$35,222,862	\$37,746,527	\$41,813,454	\$40,347,570	\$43,928,759	\$43,871,313	\$ 55,965,294
Total Net Debt Applicable to the Limit as a										
Percentage of Debt Limit	31.82%	30.67%	22.36%	15.11%	12.08%	8.18%	14.98%	10.62%	13.41%	7.41%

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

Source: Assessed Valuation from Lyon County Appraiser

	2023
Assessed Value	\$ 201,471,760
Debt Limit Ratio	30%
December 31, 2023 Debt Limit	60,441,528
Outstanding Debt Subject to Debt Limit	* 4,476,234
Debt Authority Remaining December 31, 2023	\$ 55,965,294
December 31, 2023 GO Bonds Outstanding	\$ 6,854,346
Less: Amount set aside for repayment of general obligation debt	(2,378,112)
Total Outstanding Debt Subject to Debt Limit December 31, 2023	* \$ 4,476,234

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

Table 14

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
2014	24,799	490,747	19,789	29.0	12.2	11,268	4.2%
2015	24,560	458,732	18,678	29.0	12.2	11,024	4.0%
2016	24,649	472,152	19,155	29.4	12.2	11,134	4.1%
2017	24,816	541,014	21,801	29.0	12.2	11,015	3.1%
2018	24,636	543,569	22,064	28.6	12.2	11,207	3.4%
2019	24,765	599,709	24,216	28.6	12.2	11,207	3.1%
2020	24,139	596,137	24,696	33.4	12.2	12,338	4.7%
2021	24,343	632,212	25,971	28.6	12.2	11,452	3.4%
2022	23,938	652,670	27,265	29.0	12.3	12,172	2.9%
2023	23,941	631,635	26,383	29.2	12.3	10,641	2.8%

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

Taxpayer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
U.S.D. #253	991	1	2.55%	788	2	3.16%
Tyson Fresh Meats	934	2	2.41%	931	1	3.73%
Emporia State University	724	3	1.87%	737	3	2.95%
Simmons Pet Food	627	4	1.62%	317	6	1.27%
Hostess Brands, LLC	557	5	1.44%	320	5	1.28%
Newman Regional Health	440	6	1.13%	430	4	1.72%
Lyon County	271	7	0.70%	254	7	1.02%
City of Emporia Kansas	247	8	0.64%	240	8	0.96%
Hopkins Manufacturing	232	9	0.60%	221	9	0.89%
Camso Manufacturing USA, LTD	170	10	0.44%			
Wal-Mart Super Center				213	10	0.85%
Total	5,193		13.38%	4,451		17.83%

Data from Emporia Chamber of Commerce

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	36	34	38	37	37	40	43	41	44	46
Public Safety										
Officers	44	45	41	40	43	41	47	38	40	36
Civilians	21	7	7	7	7	7	7	6	8	8
Fire										
Firefighters and										
Officers	49	49	47	51	51	49	53	40	43	44
Civilians	1	1	3	3	3	3	3	3	3	3
Highways and Streets										
Engineering	6	6	7	7	7	6	7	8	8	7
Maintenance	8	9	9	7	9	9	9	10	10	10
Sanitation	29	30	32	29	32	33	35	33	33	32
Culture and Recreation	19	19	19	22	21	23	18	16	18	19
Water	19	17	16	17	16	18	21	22	24	23
Sewer	8	8	8	8	8	8	7	8	12	8
Total	240	225	227	228	234	237	250	225	243	236

(1) Data received from the Human Resources Department

Table 17

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function										
Police										
Physical arrests (1)	1,241	1,190	1,171	1,123	1,120	1,273	656	765	932	996
Parking violations (1)	4,537	4,424	3,589	2,791	2,940	3,617	1,513	323	626	424
Traffic violations (1)	3,842	4,162	2,072	2,641	2,328	2,946	1,282	1,987	1,864	1,610
Fire										
Number of calls answered (2)	3,708	3,716	3,426	3,710	3,904	4,317	4,081	4,215	3,765	3,536
Inspections (2)	1,097	755	958	878	907	920	465	603	913	*
Highways and Streets										
Street resurfacing (miles) (3)	2	3	6	4	11	3	13	4	4	5
Potholes repaired (4)	750	750	800	900	900	1,500	1,500	1,500	1,500	1,500
Sanitation										
Refuse collected (tons/day) (5)	76	78	72	84	88	88	77	84	84	81
Recyclables collected (tons/day) (5)	6	4	7	5	4	4	3	5	5	5
Water										
New connections (6)	23	28	29	21	25	30	22	18	19	17
Water main breaks (6)	25	41	50	69	55	43	53	68	65	135
Average daily consumption (thousands of gallons) (7)	5,656	5,230	5,443	5,671	6,095	6,317	6,948	7,519	7,519	7,519
Wastewater										
Average daily treatment capacity (thousands of gallons) (8)	2,000	2,500	2,500	2,000	2,500	3,000	3,300	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

Draft

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

Table 18

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (1)	22	22	25	25	25	21	23	23	23	23
Fire Stations	2	2	2	2	2	2	2	2	2	2
Sanitation										
Collection Trucks (2)	10	12	12	12	12	12	9	9	12	12
Highways and Streets										
Street (miles) (3)	168	168	169	169	169	169	169	169	169	171
Traffic signals (4)	101	101	101	105	105	105	105	105	105	105
Culture and Recreation										
Parks acreage (5)	325.16	325.16	325	325	325	325	324	323.56	323.56	323.56
Parks (5)	18	18	18	18	18	18	18	18	18	18
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	6	6	6	6	6	6	2	2	2	2
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water main (miles) (3)	180.63	183.38	183	183	184	184	171	171	171	191
Fire hydrants (6)	910	913	913	913	913	913	933	943	943	942
Maximum daily capacity thousands of gallons (7)	7,843	6,820	7,869	9,789	#####	9,483	#####	11,190	#####	11,190
Sewer										
Sanitary sewers (miles) (:	141.55	143.59	144	144	144	144	144	144	142	139
Storm sewers (miles) (3)	67.69	67.69	73	73	73	75	76	76	76	76
Maximum daily treatment capacity (thousands of gallons (8)	4,500	4,500	4,500	4,500	4,600	4,800	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

Draft

CITY OF EMPORIA, KANSAS
REQUIRED COMMUNICATIONS AND
MANAGEMENT LETTER

For the Year Ended December 31, 2023

Draft

City of Emporia, Kansas

Required Communications and Management Letter

For the Year Ended December 31, 2023
Table of Contents

Page
Number

Required Communications and Management Letter

1-5



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, 2023. We did not audit the financial statements of the discretely presented component unit, which represent 1.42 percent, 1.24 percent, and 1.92 percent, respectively of the assets, net position, and revenues of the City. 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 2, 2024. 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 1 to the financial statements, the City adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in 2023. No other new accounting policies were adopted and the application of existing policies was not changed during 2023. 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. Management has corrected all such misstatements. The following material misstatements detected as a result of our audit procedures were corrected by management:

- Adjustment to adjust grant receivables and related grant revenues related to Community Development Block Grant (CDBG) funding of \$561,065.
- Adjustment to properly report accrued interest payable of \$110,109.
- Adjustment to defer the recognition of ARPA grant funding of \$4,986,48 as the funds were received but not expended as of December 31, 2023.
- Adjustments to record contributed governmental, sewer, and water infrastructure for \$2,385,616, \$268,000, and \$230,000, respectively.

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 XX, 2024.

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, 2023, 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 entity'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 fourth paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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

Financial Reporting – Material Weakness

Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles.

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

We recommend that management review year-end closing procedures to ensure that transactions are properly recorded and approved in accordance with generally accepted accounting principles.

Management's Response

Management will review and revise year end closing procedures including developing a year end closing checklist and closing process ensure that all transactions have been accounted for, are recorded in the proper period, and the financial statements and supporting schedules are fairly stated in all material respects.

OTHER RECOMMENDATIONS

Contractual, Intergovernmental and Development Agreements

The City has entered into an assortment of contractual, intergovernmental and development agreements. The contract provision requirements under some of these agreements are often complex, with events occurring that may require the recording of an accounting transaction which are often triggered by a non-cash transaction or event. These types of accounting transactions are not always readily known or detected by finance personnel in the normal course of performing their assigned functions. We recommend that management review the processes related to the identification and recording of these types of accounting transactions.

Management's Response

Finance staff and management will review current processes for identifying and recording non-cash transactions or events.

Financial Policy and Procedure Review

The City is in the process on implementing a new accounting and financial reporting software system. In conjunction with implementing the software system, 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 management, budgeting, and financial reporting practices.

Management's Response

Finance staff and management will review policies and procedures and update as necessary as implementing the new financial software system.

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. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62, effective for the fiscal year beginning January 1, 2024.
- GASB Statement No. 101, Compensated Absences, effective for the fiscal year beginning January 1, 2024.
- GASB Statement No. 102, Certain Risk Disclosures, effective for the fiscal year beginning January 1, 2025

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
Grants	The City receives grant funding from various intergovernmental sources. These funding agreements are administered and overseen by various City departments. Our audit procedures identified adjustments that were required to properly report certain grants receivable and related revenues related to CDBG and FEMA grant funding. We recommended that the City enhance its interdepartmental communications related to grant activities to better ensure the proper reporting of and timeliness of requesting reimbursements when expenditures have been incurred.	We continue to recommend reviewing grant activities to better ensure the proper reporting of and timeliness of requesting reimbursements when expenditures have been incurred.
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 recommended that management evaluate and identify the exposure to such risks and develop plans to mitigate such risks. Such plans might include: developing an emergency management plan; performing succession planning for key members of management; and increased cross-training of City personnel.	We continue to recommend that management 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 2023. 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 XX, 2024

Draft

CITY OF EMPORIA, KANSAS

SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

Draft

City of Emporia, Kansas Single Audit Report

For the Year Ended December 31, 2023

Table of Contents

	<u>Page Number</u>
Independent Auditor's Report on Schedule of Expenditures of Federal Awards	1
A copy of the City of Emporia, Kansas' Annual Comprehensive Financial Report for the year ended December 31, 2023 accompanies this report. The independent auditor's report and the financial statements are hereby incorporated by reference.	
Additional information:	
Schedule of Expenditures of Federal Awards	2
Notes to the Schedule of Expenditures of Federal Awards	3
Schedule of Findings and Questioned Costs	4-5
Corrective Action Plan	6
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 <i>Government Auditing Standards</i>	7-8
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	9-11



**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, 2023, 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 the discretely presented component unit, which represent 1.42 percent, 1.24 percent, and 1.92 percent, respectively of the assets, net position, and revenues of the City. 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 XX, 2024 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 XX, 2024

Draft

ADDITIONAL INFORMATION

City of Emporia, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-through Grantor's Number	Current Year Expenditures
U.S. Department of Housing and Urban Development			
Passed through Kansas Housing Resources Corp.			
Emergency Shelter Grant	14.231	ESG-FFY2022	\$ 36,637
Passed through Kansas Department of Commerce			
Passed through Kansas Department of Commerce			
Community Development Block Grant (CDBG)	14.228	22-CR-004	175,833
Community Development Block Grant (CDBG)	14.228	22-PF-006	748,000
			<u>923,833</u>
Total U.S. Department of Housing and Urban Development			<u>960,470</u>
U.S. Department of Treasury			
Federal Seizure and Forfeiture	21.016		55,497
Coronavirus State and Local Fiscal Recovery Funds	21.027		2,735,413
Passed through Kansas Department of Commerce			
Coronavirus State and Local Fiscal Recovery Funds	21.027		13,852
			<u>2,749,265</u>
Total U.S. Department of Treasury			<u>2,804,762</u>
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Grant	20.106	3-20-0020-015-2021	17,749
Passed through Kansas Department of Transportation			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	PT-1104-22	1,081
Total U.S. Department of Transportation			<u>18,830</u>
U.S. Environmental Protection Agency			
Passed through the Kansas Department of Health and Environment			
Clean Water State Revolving Fund (CWSRF) Cluster:			
Capitalization Grants for Clean Water State Revolving Funds	66.458	C20 2002 01	1,225,409
Total Environmental Protection Agency			<u>1,225,409</u>
U.S. Department of Homeland Security			
Passed through the Kansas Department of Emergency Preparedness			
FEMA - Sewer Line Repair Project	97.036	DR 4449 150384 PW 827	1,289,901
FEMA - Management costs	97.036	702345	164,451
			<u>1,454,352</u>
FEMA - Fanestil demolition	97.047	EMK-2020-PC-0001	1,796,295
Total U.S. Department of Homeland Security			<u>3,250,647</u>
Total Expenditures of Federal Awards			<u>\$ 8,260,118</u>

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

Draft
City of Emporia, Kansas
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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, 2023. 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, 2023.

Note 5. Indirect Cost Rate

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

Note 6. Outstanding Loans

As of December 31, 2023, the City has outstanding loan balances of \$25,375,530 under the Kansas Water Pollution Control Revolving Loan Fund and \$3,555,686 under the Kansas Public Water Supply Loan Fund.

City of Emporia, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

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. Material weaknesses identified.
See finding 2023-001

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.

<u>Major Programs</u>	
<u>CFDA Number</u>	<u>Name of Federal Program</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund (CWSRF) Cluster
97.047	Pre-Disaster Mitigation Grant

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

Auditee Qualified as a Low-risk Auditee
Yes

City of Emporia, Kansas
Schedule of Findings and Questioned Costs (continued)
For the Year Ended December 31, 2023

Section 2 – Financial Statement Findings

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

001 Financial Reporting

Criteria

An effective internal control system over financial reporting should be in place to ensure year-end balances and external financial reporting conforms to generally accepted accounting principles.

Condition

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

Cause

Year-end procedures were not sufficient to identify the adjustments noted above in a timely manner.

Effect

Potential exists for material misstatements to the financial statements.

Recommendation

We recommend that management review year-end closing procedures to ensure that transactions are properly recorded and approved in accordance with generally accepted accounting principles.

Management's Response/Corrective Action

See Corrective Action Plan – page 6

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



Corrective Action Plan Year Ended December 31, 2023

2023-001 Financial Reporting

Criteria

An effective internal control system over financial reporting should be in place to ensure year-end balances and external financial reporting conforms to generally accepted accounting principles.

Condition

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

Cause

Year-end procedures were not sufficient to identify the adjustments noted above in a timely manner.

Effect

Potential exists for material misstatements to the financial statements.

Recommendation

We recommend that management review year-end closing procedures to ensure that transactions are properly recorded and approved in accordance with generally accepted accounting principles.

Corrective Action Plan

Management will review and revise year end closing procedures including developing a year end closing checklist and closing process ensure that all transactions have been accounted for, are recorded in the proper period, and the financial statements and supporting schedules are fairly stated in all material respects.

Personnel responsible For Corrective Action:

Janet Harrouff, City Treasurer, (620) 343-4286

Anticipated Completion Date:

December 31, 2024

Draft

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, 2023, 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 XX, 2024. 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 and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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*.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 XX, 2024



**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 described 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, 2023. 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 each its major federal program for the year ended December 31, 2023.

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.

Draft

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 XX, 2024



Commission Action Report

Financials and Permits

Title: Financials and Permits
Agenda Date: June 18, 2024
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 May 2024 for the community:

Monthly Local Retail Sales Tax Receipts Update

	2023	2024	
	\$ 550,093.45	\$ 529,805.52	Decrease of \$20,287.93 for the month, and
YTD	\$ 2,675,915.00	\$2,621,732.00	Overall decrease of 2.07% from year 2023.

City Share from County Tax

	2023	2024	
	\$ 300,302.45	\$ 269,809.05	Decrease of \$30,493.40 for the month, and
YTD	\$ 1,411,138.47	\$ 1,335,643.96	Overall decrease of 5.65% from year 2023.

Building Permits issued from 5/1/2024 to 5/31/2024 for new construction, remodeling/repairs and demolition.

Total number of building permits issued through Code Services:	81
Total of valuations associated with those building permits:	\$6,889,283.37
Total number of dollars collected for Building Permit Fees:	\$ 29,692.50
Construct – Single-family dwellings	0
Demo – Single-family dwellings	1

Flint Hills Mall CID for May 2024	\$ 19,338.37
YTD	\$ 98,514.47

Pavilions CID for May 2024	\$ 16,603.35
CID #2	\$ 16,603.35
YTD	\$ 163,861.27



DATE: June 10, 2024
TO: City Commissioners
FROM: Janet Harrouff
SUBJECT: Budget Comparison

The **General Fund** Income Statement for the five-month period ended May 31, 2024, has been reviewed and the significant budget variations have been explained below.

Revenue:

Ad Valorem Tax: \$131,086 higher than YTD budget

Sales Tax: \$375,989 higher than YTD Budget.

City Sales Tax: \$33,088 higher

County Wide Tax: \$72,901 higher

Franchise tax: \$166,264 lower than YTD Budget

Electric - \$175,400 lower

Gas - \$14,327 higher

Charges for Services: \$144,066 higher than YTD Budget

Golf - \$116,457 higher

Ambulance - \$24,120 higher

Airport fuel - \$15,849 higher

Use of Property and Money: \$112,002 higher than YTD Budget

Interest - \$109,650 higher

Expense

Personnel Services: \$71,647 lower than YTD budget

Commodities: \$85,008 lower than YTD budget

Office Supplies: \$8,771 lower

Motor Fuel: \$10,430 lower

Clothing: \$16,596 lower

Ambulance supplies - \$12,199 lower

Airport Fuel - \$91,981 lower

Office Machines - \$13,608 higher
Golf Pro Shop Merchandise - \$30,881 higher

Total revenues for the five-month period ended May 31, 2024, were \$65,433 over the YTD budget while expenses were \$1,146,562 under the YTD Budget. Therefore, the General Fund experienced operating results of \$1,211,995 more favorable than the YTD Budget.

I have reviewed the **Water Fund** Income Statement for the five-month period ended May 31, 2024. The significant budget variations have been explained below.

Revenue

Sale of Water: \$148,750 over YTD budget.

Non-Operating Revenue: \$954,263 was received from a State Loan draw down for water main projects.

Expense

Maintenance & Repair: \$151,243 over YTD budget
Equipment - \$166,496 higher
Pumping Equipment - \$30,279 lower

Commodities: \$553,719 over YTD budget
Motor Fuels - \$6,833 higher
Chemicals - \$530,129 higher
Office Machines - \$8,415 higher

Capital Outlay: \$995,000 lower than YTD budget due to not purchasing items.

Total revenues for the five-month period ended May 31, 2024, were \$1,056,377 over the YTD budget while expenses were \$839,253 over the YTD Budget. Therefore, the Water Fund experienced operating results of \$217,124 more favorable than the YTD Budget.

I have reviewed the **Wastewater Fund** Income Statement for the five-month period ended May 31, 2024. The significant budget variations have been explained below.

Revenue:

Sewer Charges: \$37,698 higher than YTD budget

Non Operating revenue: \$135,920 for a state loan draw down

Expenses

Commodities: \$167,920 higher than YTD Budget
Chemicals - \$152,865 higher
Office Machines - \$8,415 higher
Laboratory equipment - \$12,514 higher

Capital Outlay: \$294,965 lower than YTD budget due to not purchasing items yet.

Contractual Services: \$130,562 higher than YTD Budget

Contractual Services -\$114,044 higher

Lease Agreements - \$14,297 higher

Total revenues for the five-month period ended May 31, 2024, were \$195,280 higher than the YTD budget while expenses were \$134,088 lower than the YTD Budget. Therefore, the Wastewater Fund experienced operating results of \$329,368 more favorable than the YTD Budget.

I have reviewed the **Solid Waste Fund** Income Statement for the five-month period ended May 31, 2024. The significant budget variations have been explained below.

Revenue

Collection fees: \$17,213 lower than YTD budget

Resale of Recyclables: \$31,097 higher than YTD budget

Rolloff: \$175,854 lower than YTD budget

Landfill fees: \$33,349 lower than YTD budget

Expenses

Maintenance & Repair: \$78,600 lower than YTD budget

Vehicles: \$59,304 lower

Building: \$14,319 lower

Capital Outlay \$400,203 lower than YTD budget due to items not purchased yet.

Total revenues for the five-month period ended May 31, 2024, were \$154,987 lower than YTD budget while expenses were \$642,625 lower than the YTD Budget. Therefore, the Solid Waste Fund experienced operating results of \$487,638 more favorable than the YTD Budget.

GENERAL FUND

as of May 31, 2024

GENERAL FUND

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	5,932,373	6,014,886	6,450,183	6,450,183	6,450,183
REVENUE					
Ad Valorem Property Tax	5,588,068	6,459,892	3,500,000	3,631,086	(131,086)
Sales Tax	9,765,670	10,400,095	4,333,365	3,957,376	375,989
Franchise Tax	2,838,191	3,215,568	1,339,815	1,173,551	166,264
Other Taxes	845,456	671,214	146,605	203,506	(56,901)
Intergovernmental Taxes	308,881	328,309	138,290	224,746	(86,456)
Licenses & Permits	270,454	277,250	103,325	138,156	(34,831)
Charges for Services	2,323,864	2,062,150	894,480	1,038,546	(144,066)
Fines & Fees	477,393	573,550	238,580	206,341	32,239
Use of Property and Money	532,715	288,196	118,490	230,492	(112,002)
Reimbursements	272,396	145,220	60,475	70,624	(10,149)
Misc. Rev. - Administrative Transfers	2,678,060	2,912,335	1,213,450	1,260,096	(46,646)
Transfer from Solid Waste Fund	0	0	0	0	0
Transfer from Health Insurance Fund	0	0	0	0	0
Operating Revenues	0	200	80	60	20
Nonoperating Revenues	2,144,431	0	0	17,807	(17,807)
TOTAL RECEIPTS	28,045,579	27,333,979	12,086,955	12,152,388	(65,433)
EXPENDITURES					
Personnel Services	15,778,882	17,040,652	7,341,440	7,269,793	71,647
Vacancy Rate	0	0	0	0	0
Maintenance & Repair	898,456	1,204,988	493,634	450,074	43,560
Commodities	1,595,973	1,901,120	800,410	715,402	85,008
Other Charges	619,960	816,893	328,160	291,208	36,952
Capital Outlay	191,016	398,476	386,805	63,886	322,919
Debt Reduction	0	0	0	0	0
Stock	364	0	0	0	0
Transfer to Industrial Development Sales Tax	926,188	925,000	385,420	385,417	3
Transfer to Multi Year Fund	3,349,517	3,380,515	1,408,548	1,335,644	72,904
Transfer to Project accounts	2,128,068	40,000	40,000	70,000	(30,000)
Transfer to Equipment Reserve	391,957	379,800	379,800	0	379,800
Utilities	545,264	594,950	247,830	194,706	53,124
Communications	113,473	134,750	56,030	43,473	12,557
Training and Travel	195,289	210,200	87,550	64,753	22,797
Jail Expenses	73,250	87,500	36,455	23,850	12,605
Other Contractual	886,115	5,350,145	430,240	367,555	62,685
Excess Carryover	0	0	0	0	0
Outstanding PO's	55,304	0	0	0	0
TOTAL EXPENDITURES	27,749,075	32,464,989	12,422,322	11,275,760	1,146,562
Revenue less expenses	296,504	(5,131,010)	(335,367)	876,628	1,211,995
Cash Basis Adjustments/Non-appropriated Balance	221,306	0	0	(41,711)	0
Ending Cash Balance	6,450,183	883,876	6,114,816	7,285,100	
Base for Reserve calculation	20,762,330	27,341,198	9,821,749	9,420,814	
15% Reserve	3,114,349	4,101,180	1,473,262	1,413,122	
Amount over 15% Reserve	3,335,833	(3,217,304)	4,641,554	5,871,978	

General Fund Capital Items

	Budget Amount	Purchase Price	
Airport	\$60,000		Replace MITL System (FAA 90%)
Airport	\$75,000		Replace Mogas Fuel tank and 24 hour fuel pumps
Administration	\$30,000	30,000	Communication Equipment
EMS	\$41,800		Monitor/Defibrillator
EMS	\$60,000		Power Load Cot System
EMS	\$21,675		Patient Simulator Training Device
Fire	\$13,000		Hose Rollers
Fire	\$22,000		Drone and Accessories
Golf	\$20,000		Master Plan for the Golf Course
Park	\$55,000		Drag box tractor & box Replace #623-1 (1984) 1455 hours
	\$398,475.00	\$30,000.00	

Multi Year Fund
May 31, 2024

			Purchase Order	Expenses	Actual	2024 Budget/estimated
Beginning unencumbered balance					2,995,997.41	3,060,010.61
REVENUE						
		Sales Tax Proceeds from General Fund			1,335,643.96	3,380,515.00
		Interest			63,840.72	80,000.00
		State Reimbursement			0.00	-
		Outstanding PO's			470,697.56	
		Accounts Receivable			3,200.00	
Total Revenue					1,873,382.24	3,460,515.00
SK2302	102-0101-400.0505	2020, 21 & 22 Private/Public partnership		0.00	-	468,000.00
	102-0101-400.0505	ADA Sidewalks	0.00	0.00	-	17,578.46
	102-0101-400.0505	PW Bldg Remodel Old bathroom for a women's locker room			-	100,000.00
	102-0101-400.0265	Miscellaneous storm water repairs		100,000.00	100,000.00	100,000.00
SW1903	102-0101-400.0265	Lakeridge Rd to Bayfront Dr	0.00	0.00	-	14,388.05
	102-0201-400.0502	Firing Range House Split with county			-	30,000.00
FS2201	102-0301-400.0502	Overhead Door Replacement Station 2	0.00	0.00	-	12,000.00
	102-0601-400.0257	2022 Hazardous Sidewalk	25,309.00	21,498.30	46,807.30	100,000.00
	102-0601-400.0801	Close out paving projects		0.00	-	0.00
PK2101	102-0601-400.1516	Mechanic Parking lots 600-700 Block	1,494.95	452,402.20	453,897.15	754,934.60
	102-0601-400.1516	Sidewalk S side 15th Ave Graphic Arts to Hatcher			-	55,000.00
	102-0601-400.1516	Sidewalk S side 15th Industrial to Stanton			-	25,000.00
SK2201	102-0601-400.1516	Sidewalk 12th & Burlingame & 24th Prairie to Lincoln	0.00	8,600.28	8,600.28	145,241.61
SK2301	102-0601-400.1516	Sidewalk 24th Ave Graphic Arts to Westridge Dr		0.00	-	100,000.00
	102-0601-400.1516	Sidewalk 9th ave from Fairgrounds to Elm			-	100,000.00
	102-0601-400.1516	Sidewalk Imp N side 24th Westridge to Industrial	0.00	0.00	-	125,000.00
	102-0601-400.1516	Sidewalk Improv. (12th Ave. from Graphic Arts to Industrial Rd.)		0.00	-	100,000.00
PV2401	102-0601-400.1516	CCLIP K99 KS Ave to 3rd & 12th to I35		12,403.45	12,403.45	300,000.00
PV2402	102-0601-400.1516	2023 Street Rehab	1,523,268.23	7,321.76	1,530,589.99	1,000,000.00
PV2305	102-0601-400.1516	CCLIP US 50 Graphic Arts to Prairie Street	0.00	766,722.32	766,722.32	300,000.00
	102-0601-400.1516	Misc Street Repairs		100,000.00	100,000.00	100,000.00
TS2302	102-0601-400.1516	Replace School flashing lights - 13 lights 50% match with USD 25	0.00	25,476.06	25,476.06	80,000.00
	102-0601-400.0505	Street Preservation	0	0.00	-	200,000.00
ZO2101	102-0806-400.0502	Hay Barn 30'40' 5" concrete floor	0.00	0.00	-	3,518.00
	102-0806-400.0502	Hoof Stock Sheds			-	50,000.00
	102-0806-400.0502	Trumpeter Swan Exhibit - repairs			-	54,000.00
ZO2201	102-0806-400.0505	Fire Alarm & Smoke Detection at Zoo	18,803.60	0.00	18,803.60	26,000.00
ZO2401	102-0806-400.0505	Eagle pond renovation	37,515.00	75,034.10	112,549.10	120,000.00
	102-0806-400.0505	Bird enclosure sheds, enclosures & ventilation USDA			-	145,000.00
	102-0806-400.0505	King Vulture Remodel USDA			-	195,000.00
	102-0806-400.0505	Fencing in Zoo replaced/repared			-	88,900.00
	102-0901-400.0502	ADA Improvements			-	100,000.00
	102-0901-400.0502	HVAC updates			-	45,000.00
	102-0901-400.0502	618 Mechanic Roof			-	60,000.00
	102-0901-400.0502	Civic Roof area A,B & D Metal Roof Coating			-	105,000.00
	102-0901-400.0502	Civic Roof areas K,M & N (Cover asphalt roof with TPO Rubber Material)			-	81,000.00
CV2206	102-0901-400.0502	Replace Steam Lines & update HVAC	0.00	0.00	0.00	25,000.00
	102-0901-400.0502	Remodel East Foyer & Vestibule door ways			-	50,000.00
	102-0901-400.0502	Sewer Lift Station - Police dept basement			-	110,000.00
	102-0901-400.0502	2022 Replace Steam Lines	0.00	0.00	-	85,000.00
	102-0901-400.0502	2nd floor restroom ceiling repairs			-	30,000.00
CV2302	102-0901-400.0502	Police department Lobby Remodel ADA	349,103.00	16,910.00	366,013.00	400,000.00
CV2204	102-0901-400.0502	Walk-in Cooler in Room 222			-	25,000.00
	102-0901-400.0502	Replace Windows in Auditorium			-	25,000.00
CV2202	102-0901-400.0502	Elevator Controls	53,050.00	960.00	54,010.00	121,950.00
	102-0902-400.0502	Electrical update - install panel and light switches			-	60,000.00
LB2201	102-0902-400.0505	ADA improvements Library doors & ADA openers	11,992.50	0.00	11,992.50	12,067.50
	102-0902-400.0502	Remodel Library Public Bathrooms	0.00	0.00	-	150,000.00
	102-0902-400.0502	HVAC updates			-	30,000.00
EXPENDITURES			2,020,536.28	1,587,328.47	3,607,864.75	6,424,578.22
Ending Unencumbered Cash balance					1,261,514.90	31,934.19
2024 budgeted projects					1,267,244.44	-

Insurance Reserve

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Original Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$500,000	\$0	\$663,358	\$663,358	\$0
REVENUE					
Transfer from General	\$0	\$0	\$0	\$0	\$0
Transfer from Int Improvem	\$131,012			\$0	\$0
Insurance payment	\$10,850			\$0	\$0
Interest	\$21,496	\$0		\$11,899	(\$11,899)
TOTAL RECEIPTS	\$163,358	\$0	\$0	\$11,899	(\$11,899)
EXPENDITURES					
Maintenance & Repair		\$0			\$0
Misc Projects		\$0			
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$663,358	\$0	\$663,358	\$675,257	(\$11,899)

City of Emporia, Kansas

Vacant Property Program

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Original Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$200,000	\$0	\$90,362	\$90,362	\$0
REVENUE					
Transfer from ARPA funds	\$0	\$0	\$0	\$0	\$0
Interest	\$6,026	\$0		\$1,104	(\$1,104)
TOTAL RECEIPTS	\$6,026	\$0	\$0	\$1,104	(\$1,104)
EXPENDITURES					
Maintenance & Repair	\$359	\$0		\$0	\$0
Other Contractual Services	\$115,305	\$0		\$50,346	
TOTAL EXPENDITURES	\$115,664	\$0	\$0	\$50,346	\$0
Ending Cash Balance	\$90,362	\$0	\$90,362	\$41,120	(\$1,104)

City of Emporia, Kansas

Library Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Original Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$0	\$0	\$1	\$1	\$0
REVENUE					
Ad Valorem Property Tax	\$969,414	\$1,100,165	\$640,000	\$620,558	\$19,442
Back Tax Collection	\$27,910	\$15,000	\$7,500	\$5,752	\$1,748
Motor Vehicle Tax	\$101,488	\$96,398	\$14,000	\$30,778	(\$16,778)
Recreational Vehicle Tax	\$1,119	\$1,180	\$75	\$149	(\$74)
AdValorem Tax Reduction	(\$10,541)	(\$11,000)	(\$5,500)	(\$3,357)	(\$2,143)
General Fund Contribution		\$0			\$0
TOTAL RECEIPTS	\$1,089,390	\$1,201,743	\$656,075	\$653,880	\$2,195
EXPENDITURES					
Insurance Refund		\$0			\$0
Misc Projects		\$0			
Appropriation	\$1,089,389	\$1,201,743	\$665,000	\$653,880	\$11,120
TOTAL EXPENDITURES	\$1,089,389	\$1,201,743	\$665,000	\$653,880	\$11,120
Ending Cash Balance	\$1	\$0	(\$8,924)	\$1	(\$8,925)

Transient Guest Tax

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$810,801	\$598,301	\$999,063	\$999,063	\$0
REVENUE					
Transient Guest Tax	\$851,750	\$800,000	\$440,000	\$371,301	\$68,699
Interest on Investment	\$31,630	\$10,000	\$4,165	\$12,863	(\$8,698)
Fence rental	\$9,194	\$6,000	\$2,000	\$0	\$2,000
Return of amount over allowed reserve	\$0				\$0
Repayment of extra funds - Chamber				\$0	\$0
Accounts Receivable - fence rental	\$279			\$223	(\$223)
TOTAL RECEIPTS	\$892,853	\$816,000	\$446,165	\$384,388	\$61,777
EXPENDITURES					
CVB Appropriation	\$385,000	\$462,000	\$220,000	\$371,301	(\$151,301)
Trusler Sports Complex		\$0			\$0
City cost associated with events	\$40,000	\$40,000	\$0	\$0	\$0
Civic Auditorium improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Red Rock's Appropriation	\$7,500	\$7,500	\$7,500	\$7,500	\$0
ESU Welch Stadium		\$200,000	\$200,000	\$200,000	\$0
Disc Golf Course Maintenance & Employee		\$100,000	\$100,000	\$17,807	\$82,193
Emporia Main Street	\$100,000	\$95,000	\$95,000	\$95,000	\$0
Emporia Arts Council Support	\$10,000	\$30,000	\$30,000	\$30,000	\$0
Emporia Granda	\$30,000	\$30,000	\$30,000	\$30,000	\$0
Symphony in the Flint Hills		\$0			\$0
Unbound Bike Event	\$15,000	\$15,000	\$15,000	\$15,000	\$0
DDO	\$25,000	\$20,000	\$20,000	\$20,000	\$0
Junior World Event		\$0			\$0
PDGA Professional Disc Golf World	\$0	\$20,000	\$20,000	\$20,000	\$0
Municipal Band Appropriation		\$0			\$0
ESU Foundation - Welch Staidum Imp		\$0			\$0
Free for Kansas - Music event	\$20,000	\$20,000	\$0	\$0	\$0
Dynamic Discs - Jones course improvemen	\$0			\$17,900	(\$17,900)
Hammond Park Crossings	\$21,528			\$0	\$0
Miscellaneous	\$563	\$0		\$125	(\$125)
Special Projects		\$324,801	\$0		\$0
Outstanding PO's	\$0			\$0	
TOTAL EXPENDITURES	\$704,591	\$1,414,301	\$787,500	\$874,633	(\$87,133)
Ending Cash Balance	\$999,063	\$0	\$657,728	\$508,818	\$148,910
Transient Guest Tax Receipts	2020	2021	2022	2023	2024
1ST QUARTER-JANUARY	\$193,559.51	\$105,764.76	\$184,682.75	\$217,964.96	\$208,253.00
2ND QUARTER-APRIL	\$132,542.30	\$135,567.13	\$143,987.80	\$170,824.51	\$163,048.74
3RD QUARTER-JULY	\$80,649.41	\$192,642.58	\$223,905.58	\$232,566.63	
4TH QUARTER-OCTOBER	\$151,949.08	\$200,102.99	\$219,288.14	\$230,393.63	
TOTAL	\$558,700.30	\$634,077.46	\$771,864.27	\$851,749.73	\$371,301.74

City of Emporia, Kansas

Industrial Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	21,252	21,880	23,447	23,447	0
REVENUE					
Ad Valorem Property Tax	1,148	1,000	500	606	(106)
Back Tax Collections	34	21	13	7	6
Motor Vehicle Tax	123	99	12	34	(22)
Ad Valorem Tax Reduction	(13)	(16)	(8)	(3)	(5)
Interest on Investment	903	600	250	432	(182)
Miscellaneous					
TOTAL RECEIPTS	2,195	1,704	767	1,075	(308)
EXPENDITURES					
Travel Expense & Miscellaneous	0	1,185	98		98
Other charges	0				0
Contractual Services	0	0			0
Special Projects and Reserve Fund	0	0			0
TOTAL EXPENDITURES	0	1,185	98	0	98
Ending Cash Balance	23,447	22,399	24,116	24,522	(406)

Economic Sales Tax

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$1,423,879	\$1,547,875	\$1,319,820	\$1,319,820	\$0
Revenue:					
Sales Tax Receipts	\$925,000	\$925,000	\$385,420	\$385,417	\$3
Interest Income	\$49,295	\$20,000	\$8,330	\$9,740	(\$1,410)
Money for Land Purchase:	\$0	\$0		\$195,156	(\$195,156)
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Return unused money WM	\$1,188	\$0		\$0	\$0
RDA returned money					
Total Revenue	\$975,483	\$945,000	\$393,750	\$590,312	(\$196,562)
Expense:					
Appropriation to the RDA	\$350,000	\$400,000	\$200,000	\$191,252	\$8,748
Emporia Enterprises	\$35,000	\$35,000	\$35,000	\$35,000	\$0
Main Street	\$0	\$45,000	\$45,000	\$45,000	\$0
Land Purchase for Industr	\$0	\$0	\$0	\$0	\$0
Land Purchase	\$0	\$0	\$0	\$0	\$0
Simmons Discount	\$189,579	\$0		\$0	\$0
Land Purchase Bond Pmt	\$85,963	\$86,000	\$86,000	\$85,963	\$37
Transfer to B&I water proj	\$350,000	\$350,000	\$350,000	\$350,000	\$0
Soden Rd water main ext	\$60,000	\$0	\$0		\$0
Water Valves	\$9,000				\$0
Dynamic Brewing Company				\$500,000	(\$500,000)
Special Projects	\$0	\$0	\$0	\$8,673	(\$8,673)
Total Expenses	\$1,079,542	\$916,000	\$716,000	\$1,215,888	(\$499,888)
Ending Cash Balance	\$1,319,820	\$1,576,875	\$997,570	\$694,244	\$303,326

Special Alcohol Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	103,198	107,998	120,433	120,433	0
REVENUE					
Private Club Liquor Tax	110,168	104,660	26,165	26,804	(639)
Interest on Investment	4,267	500	205	2,038	(1,833)
TOTAL RECEIPTS	114,435	105,160	26,370	28,843	(2,473)
EXPENDITURES					
Appropriations	97,200	112,200	28,050	33,450	(5,400)
Special Projects		0	0		0
TOTAL EXPENDITURES	97,200	112,200	28,050	33,450	(5,400)
Ending Cash Balance	120,433	100,958	118,753	115,826	2,927

	Receive in 2020	Receive in 2021	Receive in 2022	Receive in 2023	Receive in 2024
Appropriations					
Cross Winds	\$20,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$20,000.00
Corner House	\$65,000.00	\$48,750.00	\$65,000.00	\$75,000.00	\$85,000.00
Emporia State University	\$9,000.00	\$6,750.00	\$6,750.00	\$7,200.00	\$7,200.00
Emporia State University USD #253	\$0.00	\$0.00			
Total	\$94,000.00	\$70,500.00	\$86,750.00	\$97,200.00	\$112,200.00

	2020	2021	2022	2023	2024
Receipts					
1ST QUARTER - MARCH	\$22,675.47	\$17,214.78	\$23,976.09	\$25,545.76	\$26,804.33
2ND QUARTER - JUNE	\$21,611.91	\$18,634.04	\$22,129.19	\$26,129.12	\$0.00
3RD QUARTER - SEPTEMBER	\$7,881.01	\$25,844.73	\$28,544.72	\$31,037.27	\$0.00
4TH QUARTER - DECEMBER	\$14,069.40	\$24,664.21	\$25,393.46	\$27,455.87	\$0.00
TOTAL	\$66,237.79	\$86,357.76	\$100,043.46	\$110,168.02	\$26,804.33

Special Park Fund

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$83,362	\$75,362	\$115,908	\$115,908	\$0
REVENUE					
Private Club Liquor Tax	\$110,168	\$104,660	\$26,165	\$26,804	(\$639)
Donations& Grants		\$0	\$0	\$0	\$0
Lake Kahola Proceeds		\$0			\$0
Trf of funds from project account	\$0	\$0		\$0	\$0
Interest on Investment	\$5,237	\$2,000	\$830	\$2,415	(\$1,585)
TOTAL RECEIPTS	\$115,405	\$106,660	\$26,995	\$29,220	(\$2,225)
EXPENDITURES					
Capital Outlay	\$67,859	\$95,000	\$95,000	\$0	\$95,000
Municipal Band Allocation	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Miscellaneous					\$0
Commodities	\$0	\$0		\$0	\$0
Contractual Services	\$0	\$0		\$0	\$0
Other Charges					\$0
Transfer to Project Account	\$0			\$0	\$0
Outstanding PO's	\$0			\$0	
Special Projects	\$0	\$0	\$0		\$0
TOTAL EXPENDITURES	\$82,859	\$110,000	\$110,000	\$15,000	\$95,000
Ending Cash Balance	\$115,908	\$72,022	\$32,903	\$130,128	(\$97,225)
Receipts	2020	2021	2022	2023	2024
1ST QUARTER - MARCH	\$22,675.47	\$17,214.77	\$23,976.10	\$25,545.75	\$26,804.32
2ND QUARTER - JUNE	\$22,611.90	\$18,634.04	\$22,129.19	\$26,129.11	\$0.00
3RD QUARTER - SEPTEMBER	\$7,881.00	\$25,844.73	\$28,544.72	\$31,037.26	\$0.00
4TH QUARTER - DECEMBER	\$14,069.39	\$24,664.03	\$25,393.46	\$27,455.86	\$0.00
TOTAL	\$67,237.76	\$86,357.57	\$100,043.47	\$110,167.98	\$26,804.32
Capital Items	Budget Amount	Purchase Price			
Golf Course	\$43,000.00		Tees & Banks Reel Mower (2003)		
Golf Course	\$2,500.00		Tees & Banks Reel Mower (2004)		
	\$45,500.00				

City of Emporia, Kansas

Special Street Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	289,140	270,715	179,135	179,135	
REVENUE					
Gasoline Tax	648,358	741,360	370,680	311,424	59,256
Special City-County Tax	79,800	77,677	19,419	18,936	483
Damages	28,423	5,000	2,080	6,328	(4,248)
Interest on Investment	11,772	5,000	2,080	5,645	(3,565)
Transfer of Funds	111,664	100,000	100,000	100,000	0
Sale of Salvage	0			0	0
Miscellaneous	228	0		0	0
TOTAL RECEIPTS	880,245	929,037	494,259	442,333	51,926
EXPENDITURES					
Personnel Services	684,955	676,759	285,636	283,200	2,436
Vacancy		(12,988)			0
Maintenance & Repair	137,928	151,792	63,220	51,866	11,354
Commodities	108,252	145,450	60,580	52,168	8,412
Other Charges	(19,694)	46,590	29,185	9,471	19,714
Capital Outlay	0	0		0	0
Transfer of Funds	5,000	88,000	88,000	0	88,000
Utilities	22,712	31,450	13,095	8,049	5,046
Communications	1,695	2,700	1,115	565	550
Training & Travel	13,778	10,000	4,165	3,643	522
Contractual Services	39,963	45,800	19,075	11,295	7,780
Special Projects	0	0	0	0	0
Audit Adjustments	(4,339)			(28,829)	28,829
Outstanding PO's	0			0	0
TOTAL EXPENDITURES	990,250	1,185,553	564,071	391,427	172,644
Net Change in Cash	(110,005)	(256,516)	(69,812)	50,906	
Ending Cash Balance	179,135	14,199	109,323	230,041	
Receipts	2020	2021	2022	2023	2024
1st Quarter - Jan Payment	\$173,837.48	\$161,594.64	\$167,557.74	\$167,412.68	\$159,680.00
2nd Quarter - April Payment	\$163,486.85	\$149,245.64	\$157,106.42	\$149,529.56	\$151,744.49
Extra Payment- June		\$54,671.53			
3rd Quarter - July Payment	\$140,178.69	\$172,643.49	\$166,060.14	\$166,505.96	
4th Quarter - Oct Payment	\$164,712.37	\$174,419.30	\$165,112.70	\$164,909.80	
Total	\$642,215.39	\$712,574.60	\$655,837.00	\$648,358.00	\$311,424.49

Capital Item	Budget Amount	Purchase Price
---------------------	----------------------	-----------------------

Drug Forfeiture Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$83,820	\$85,821	\$35,885	\$35,885	
REVENUE					
Receipts from Drug Forfeitures	\$4,970	\$5,000	\$2,080	\$21,914	(19,834)
Interest on Investment	\$2,591	\$2,000	\$830	\$779	51
Miscellaneous					
TOTAL RECEIPTS	\$7,561	\$7,000	\$2,910	\$22,694	(19,784)
EXPENDITURES					
Commodities	\$3,921	\$5,000	\$2,080	\$11,268	(9,188)
Capital Outlay		\$0		\$10,380	(10,380)
Communications	\$101	\$0		\$330	(330)
Other Charges	\$51,324		\$0	\$0	-
Transfer of funds					
Other Contractual	\$150	\$0		\$0	-
Travel & Training					-
Maintenance & Repair	\$0	\$0	\$0	\$0	-
Outstanding PO's	\$0			\$0	
Special Projects		\$0	\$0		
TOTAL EXPENDITURES	\$55,496	\$5,000	\$2,080	\$21,978	(19,898)
Ending Cash Balance	\$35,885	\$87,821	\$36,715	\$36,600	

City of Emporia, Kansas

Storm Water

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$259,179	\$0	\$243,446	\$243,446	
REVENUE					
Transfer from Multi Year	\$100,000	\$0	\$0	\$100,000	(100,000)
Interest on Investment	\$10,491	\$0	\$0	\$5,828	(5,828)
Miscellaneous					
TOTAL RECEIPTS	\$110,491	\$0	\$0	\$105,828	(105,828)
EXPENDITURES					
Commodities	\$0	\$0	\$0	\$0	-
Capital Outlay	\$234	\$0		\$1,354	(1,354)
Communications	\$0	\$0		\$616	(616)
Other Charges	\$256			\$0	-
Transfer of funds	\$125,734			\$0	-
Other Contractual		\$0		\$0	-
Travel & Training					-
Maintenance & Repair	\$0	\$0	\$0	\$96,002	(96,002)
Outstanding PO's	\$0			\$0	
Special Projects		\$0	\$0		
TOTAL EXPENDITURES	\$126,224	\$0	\$0	\$97,972	(97,972)
Ending Cash Balance	\$243,446	\$0	\$243,446	\$251,302	

City of Emporia, Kansas

Land Bank

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$59,845	\$0	\$0	\$127,414	
REVENUE					
Transfer from Multi Year	\$50,000	\$0	\$0	\$0	-
Interest on Investment	\$4,009	\$0	\$0	\$2,283	(2,283)
Sale of Property	\$13,571			\$0	
TOTAL RECEIPTS	\$67,580	\$0	\$0	\$2,283	(2,283)
EXPENDITURES					
Commodities	\$0	\$0	\$0	\$0	-
Capital Outlay		\$0			-
Communications	\$0	\$0		\$0	-
Other Charges	\$0	\$0	\$0	\$362	(362)
Purchase of Property	\$0	\$0	\$0		
Communications	\$11	\$0	\$0	\$0	-
Other Contractual Services		\$0	\$0		-
Maintenance & Repair	\$0	\$0	\$0	\$0	-
Outstanding PO's	\$0			\$0	
Special Projects		\$0	\$0		
TOTAL EXPENDITURES	\$11	\$0	\$0	\$362	(362)
Ending Cash Balance	\$127,414	\$0	\$0	\$129,335	

City of Emporia, Kansas

Bond & Interest Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$1,986,995	\$2,253,014	\$2,358,480	\$2,358,480	\$0
REVENUE					
Ad Valorem Property Tax	\$1,954,979	\$2,090,214	\$1,240,000	\$1,179,200	60,800
Back Tax Collection	\$56,415	\$40,000	\$20,000	\$11,504	8,496
Special Assessments	\$68,913	\$35,300	\$30,000	\$42,001	(12,001)
Motor Vehicle Tax	\$190,994	\$195,337	\$45,400	\$60,712	(15,312)
Ad Valorem Tax Reduction	-\$21,102	-\$22,000	-\$11,000	-\$6,378	(4,622)
Interest on Investment	\$112,690	\$90,000	\$37,500	\$64,693	(27,193)
Recreation Center - Pool renovation		\$0			0
Recreation Center - Office/Locker Remodel		\$0			0
Recreation Center - Ball Diamond Improvem	\$46,350	\$0	\$0	\$0	0
Recreation Center - Fitness Room	\$51,200	\$51,360	\$1,680	\$1,680	0
Industrial Land Payment - Ind Sales Tax	\$85,963	\$0		\$85,963	(85,963)
Sale of Bonds	\$0	\$0	\$0	\$0	0
Gas Line Payment - Ind Sales Tax		\$0			0
Hanger Payment - General Fund		\$0			0
Miscellaneous	\$0	\$0		\$0	0
Transfer of Funds from Project Accounts	\$0	\$0	\$0	\$0	0
TOTAL RECEIPTS	\$2,546,402	\$2,480,211	\$1,363,580	\$1,439,373	-\$75,793
EXPENDITURES					
Principal	\$1,895,000	\$875,000	\$0	\$113,925	(113,925)
Interest Coupons	\$279,917	\$227,850	\$0	\$0	0
Transfer of funds	\$0			\$0	
Misc projects		\$0	\$0		
TOTAL EXPENDITURES	\$2,174,917	\$1,102,850	\$0	\$113,925	(113,925)
Ending Cash Balance	\$2,358,480	\$3,630,375	\$3,722,060	\$3,683,928	

Equipment Reserve Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
Beginning Cash Balance	\$335,168	\$0	\$579,091	\$579,091	
REVENUE					
Transfer from other funds	\$1,105,126			\$0	-
Interest on Investment	\$43,339			\$12,921	(12,921)
Sale of Vehicles	\$113,130			\$63,165	
TOTAL RECEIPTS	\$1,261,595	\$0	\$0	\$76,086	(12,921)
EXPENDITURES					
Leasing Payment	\$663,233			\$166,516	(166,516)
Outstanding PO's	\$354,439			\$0	
Special Projects					
TOTAL EXPENDITURES	\$1,017,672	\$0	\$0	\$166,516	(166,516)
Ending Cash Balance	\$579,091	\$0	\$579,091	\$488,661	

City of Emporia, Kansas

Water Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference w/ YTD Budget & YTD Actual
BEGINNING CASH	2,452,274	2,406,983	1,676,012	830,592	0
REVENUE					
Sale of Water	7,718,770	8,029,720	3,345,715	3,494,465	(148,750)
Service Charge	94,666	100,000	41,665	32,433	9,232
Penalties	89,725	95,000	39,580	40,042	(462)
Sale of Salvage		0		0	0
Reimbursed Expense	28,518	20,000	8,640	48,421	(39,781)
Interest on Investment	102,130	65,000	27,080	23,878	3,202
Sale of Bonds	3,337,786	0	0	0	0
Trf from Industrial Fund	350,000	436,000	436,000	350,000	86,000
Trf from Project fund	0	0	0	0	0
Non Operating Revenue	0	0		954,263	(954,263)
Miscellaneous	6,912	2,100	415	11,972	(11,557)
TOTAL RECEIPTS	11,728,507	8,747,820	3,899,095	4,955,472	(1,056,377)
EXPENDITURES					
Personnel Services	1,174,831	1,446,961	611,253	583,086	28,167
Vacancy		(27,810)	0		0
Maintenance & Repair	2,237,571	1,043,050	428,485	579,728	(151,243)
Commodities	1,757,586	1,426,850	594,475	1,148,194	(553,719)
Other Charges	375,064	247,390	129,165	319,444	(190,279)
Capital Outlay	0	995,000	995,000	0	995,000
Debt Payment	1,733,972	1,653,139	1,451,901	1,644,649	(192,748)
Stock	32,154	5,000	2,080	3,870	(1,790)
Transfer to Project Account	3,444,286	25,000	25,000	954,263	(929,263)
Utilities	664,956	594,600	247,735	249,599	(1,864)
Communications	28,074	44,900	18,690	9,538	9,152
Travel & Training	25,027	15,200	6,325	8,426	(2,101)
Contractual Services	789,492	1,292,000	867,645	944,996	(77,351)
Administrative Fee 16%	1,086,178	1,315,955	548,315	570,710	(22,395)
Excess Carryover		0	0		0
Change in Liabilities	998	0		(251,182)	251,182
Outstanding PO's	0				
TOTAL EXPENDITURES	13,350,189	10,077,235	5,926,069	6,765,322	(839,253)
NET CHANGE IN CASH	(1,621,682)	(1,329,415)	(2,026,974)	(1,809,850)	(217,124)
ENDING CASH BALANCE	830,592	1,077,568	(350,962)	(979,258)	
Principal Bond Payments	(1,415,000)	(1,415,000)	(1,415,000)	(1,415,000)	
Depreciation	1,456,758	1,550,000	645,830	595,057	
Capitalized Assets	(3,879,788)	(995,000)	0	0	
Liabilities					
ADJUSTMENTS	(3,838,030)	(860,000)	(769,170)	(819,943)	
Base for reserve calculation	9,905,903	9,082,235	4,906,069	5,811,060	
20% reserve amount	1,981,181	1,816,447	981,214	1,162,212	
Amount over 20% reserve	(1,150,589)	(738,879)	(1,332,176)	(2,141,470)	

Wastewater Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
BEGINNING CASH	2,087,628	1,338,621	1,029,532	1,029,532	
REVENUE					
Sales/Charges	6,169,657	6,126,631	2,552,760	2,590,458	(37,698)
Extra Strength Surcharge	171,000	127,500	53,120	70,094	(16,974)
Interest on Investment	80,398	40,000	16,665	20,949	(4,284)
New System taps	4,600	1,000	415	800	827
Loss on sales of assets	0			0	
Grant money	1,225,409	0	0	0	0
Sale of Bonds	6,533,733	0	0	0	0
Non Operating Revenue	562,302		0	135,920	(135,920)
Miscellaneous	15,315	1,000	415	1,645	(1,230)
TOTAL RECEIPTS	14,762,414	6,296,131	2,623,375	2,819,867	(195,280)
EXPENDITURES					
Personnel Services	1,287,455	1,310,671	553,783	588,743	(34,960)
Vacancy	0	(23,100)		0	0
Maintenance & Repair	624,540	489,100	192,110	234,615	(42,505)
Commodities	427,896	374,750	156,115	324,035	(167,920)
Other Charges	291,139	187,785	126,890	115,625	11,265
Capital Outlay	604,993	405,000	405,000	110,313	294,687
Debt Payment	2,843,772	2,800,484	2,505,881	2,573,375	(67,494)
Transfer to Project fund	8,320,208	79,100	79,100	135,920	(56,820)
Utilities	570,015	599,500	249,780	272,805	(23,025)
Communications	21,816	29,600	12,310	8,078	4,232
Travel & Training	15,084	11,500	4,780	3,950	830
Contractual Services	215,926	239,550	95,210	225,772	(130,562)
Administrative Fee flat	610,000	610,000	254,165	254,167	(2)
Excess Carryover		0	0		0
Change in Liabilities	(12,334)	0		(346,363)	346,363
Outstanding PO's	0				
TOTAL EXPENDITURES	15,820,510	7,113,940	4,635,124	4,501,036	134,088
NET CHANGE IN CASH	(1,058,096)	(817,809)	(2,011,749)	(1,681,170)	(329,368)
ENDING CASH BALANCE	1,029,532	520,812	(982,217)	(651,638)	
Depreciation	2,096,619	2,125,205	885,495	940,962	
Principal Bond Payments	(2,285,730)	(2,211,279)	(2,211,279)	(2,211,279)	
Capitalized Assets	(3,169,496)	(405,000)	0	0	
Change in Liabilities		0			
ADJUSTMENTS	(3,358,607)	(491,074)	(1,325,784)	(1,270,317)	
Base for reserve calculation	6,895,309	6,708,940	4,151,024	4,254,803	
20% Cash Reserve amount	1,379,062	1,341,788	830,205	850,961	
Amount over 20% Cash Reserve	(349,530)	(820,976)	(1,812,422)	(1,502,598)	

Solid Waste Fund

as of May 31, 2024

	Preceding Year 2023 (Actual)	2024 Budget	2024 Jan -May Budget	2024 YTD Actual	Difference b/w YTD Budget & YTD Actual
BEGINNING CASH	3,549,209	2,658,924	3,388,241	3,388,241	
REVENUE					
Refuse Collection Fees	3,004,195	3,050,000	1,270,830	1,253,617	17,213
Loss on Sale of Assets		0		0	0
Interest on Investments	150,996	70,000	29,165	63,033	(33,868)
Trf from Health Ins - Premiums		0			0
Resale of Recyclables	84,117	60,000	25,000	56,097	(31,097)
Box Container Fees	1,868,989	2,270,000	945,830	769,976	175,854
Landfill Fees	611,254	608,000	253,330	219,981	33,349
Transfers	19,428	0		0	0
Miscellaneous	5,664	4,800	205	6,668	(6,463)
TOTAL RECEIPTS	5,744,643	6,062,800	2,524,360	2,369,373	154,987
EXPENDITURES					
Personnel Services	2,268,626	2,450,264	1,034,623	1,006,708	27,915
Vacancy		(47,329)			0
Maintenance & Repair	372,042	390,500	154,980	76,380	78,600
Commodities	408,039	428,000	176,410	142,346	34,064
Other Charges	278,567	220,735	101,525	169,028	(67,503)
Capital Outlay	3,970	655,000	655,000	254,798	400,203
Transfer to Equipment Reserve	25,000	86,000	86,000	0	86,000
Utilities	60,758	72,000	29,985	25,936	4,049
Communications	37,201	49,900	20,765	12,567	8,198
Transfer to project	0	0			0
Travel & Training	10,752	8,750	3,635	3,207	428
Contractual Services	1,679,951	1,855,500	772,000	719,659	52,341
Administrative Fee 16%	877,017	948,480	395,200	359,040	36,160
Excess Carryover		0	0	0	0
Change in Liabilities	(116,312)	0		17,830	(17,830)
Outstanding PO's	0				
TOTAL EXPENDITURES	5,905,611	7,117,800	3,430,123	2,787,498	642,625
NET CHANGE IN CASH	(160,968)	(1,055,000)	(905,763)	(418,125)	(487,638)
ENDING CASH BALANCE	3,388,241	1,603,924	2,482,478	2,970,116	
Principal Payments	0	0	0	0	
Depreciation	394,298	455,000	185,410	161,932	
Capitalized Assets	(459,572)	(655,000)	0	(354,439)	
Change in Liabilities		0			
ADJUSTMENTS	(65,274)	(200,000)	185,410	(192,507)	
Base for reserve calculation	5,901,641	6,462,800	2,775,123	2,532,701	
20% cash reserve amount	1,180,328	1,292,560	555,025	506,540	
Amount over 20% Cash Reserv	2,207,913	311,364	1,927,453	2,463,576	

CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of May 31, 2024
EXPENSES FOR GENERAL FUND DEPARTMENTS

	2024 AMENDED BUDGET	2024 W ENCUMBRANCES	DIFFERENCE B/W ACTUAL & BUDGET	PERCENTAGE RECEIVED/ USED	General Fund Shared Revenue	Shared Budget	Actual Shared Budget	Department Net
						9,873,187	10,361,327	
COMMISSION/MANAGER/CLERK	5,589,888.00	742,803.08	4,847,085	13%	19.90%	1,964,994	2,062,145	1,319,342
FINANCE/HUMAN RESOURCES	506,098.00	190,798.56	315,299	38%	1.80%	177,907	186,703	(4,096)
INFORMATION SYSTEMS	422,110.00	182,107.70	240,002	43%	1.50%	148,383	155,719	(26,389)
POLICE PROTECTION	5,635,137.00	2,289,637.77	3,345,499	41%	20.06%	1,980,900	2,078,837	(210,800)
ANIMAL CONTROL	234,004.00	88,567.15	145,437	38%	0.83%	82,259	86,326	(2,242)
FIRE PROTECTION	3,358,848.00	1,370,538.52	1,988,309	41%	11.96%	1,180,724	1,239,100	(131,438)
AMBULANCE SERVICE	3,985,714.00	1,421,486.65	2,564,227	36%	14.19%	1,401,084	1,470,355	48,868
CODE SERVICES	975,690.00	397,847.00	577,843	41%	3.47%	342,981	359,938	(37,909)
COURT SERVICES	625,123.00	250,489.73	374,633	40%	2.23%	219,747	230,612	(19,878)
ENGINEERING	736,918.00	261,029.07	475,889	35%	2.62%	259,046	271,854	10,825
SNOW REMOVAL	73,000.00	21,386.57	51,613	29%	0.26%	25,661	26,930	5,544
GOLF COURSE MAINTENANCE	591,964.00	237,481.10	354,483	40%	2.11%	208,091	218,379	(19,102)
GOLF SHOP	419,803.00	217,616.19	202,187	52%	1.49%	147,572	154,868	(62,748)
PARK	1,258,943.00	510,466.49	748,477	41%	4.48%	442,552	464,432	(46,034)
DISC GOLF	0.00	47,009.45	(47,009)	#DIV/0!	0.00%	0	0	(47,009)
AQUATIC CENTER	243,475.00	33,396.93	196,466	19%	0.87%	85,588	89,819	42,810
ZOO	908,230.00	324,609.02	874,833	4%	3.23%	319,267	335,052	301,655
CIVIC BUILDING OPERATIONS	928,894.00	325,839.15	604,285	35%	3.31%	326,531	342,675	18,066
LIBRARY MAINTENANCE	79,846.00	60,419.16	(245,993)	408%	0.28%	28,068	29,456	(296,383)
GROUNDS MAINTENANCE	129,270.00	30,143.20	68,851	47%	0.46%	0	47,689	(12,731)
CONCESSION STAND	88,939.00	57,518.66	58,796	34%	0.32%	31,264	32,810	2,667
SHOP MAINTENANCE	143,299.00	-10,718.07	85,780	40%	0.51%	50,373	52,864	(4,655)
STREET LIGHTING	322,176.00	130,432.82	332,894	-3%	1.15%	113,253	118,853	129,571
MISC APPROPRIATIONS	88,000	56,736.37	(42,433)	148%	0.31%	30,934	32,464	(97,969)
AIRPORT	1,135,817.00	313,235.85	822,581	28%	4.04%	399,270	419,010	362,274
PARKING FACILITY	15,600.00	3,789.01	11,811	24%	0.06%	5,484	5,755	(307,481)
TRANSERS	4,305,515.00	1,721,060.61	2,584,454	40%	15.33%	1,513,503	1,588,332	1,584,543
CONTINGENCY	-337,313.00	0	(337,313)	0%	-1.20%	(118,574)	(124,437)	(1,845,497)
EXCESS CARRYOVER	0		0	#DIV/0!				
GENERAL FUND	32,464,988	11,275,728	21,198,987	35%	101.46%	11,366,861	11,976,538	
	28,086,610							

CITY OF EMPORIA
ACTUAL COMPARED TO BUDGET
as of May 31, 2024
EXPENSES FOR WATER FUND DEPARTMENTS

	2024 AMENDED BUDGET	2024 ACTUAL WITH ENCUMBRANCES	DIFFERENCE B/W ACTUAL & BUDGET	PERCENTAGE RECEIVED/ USED
DEBT	1,625,329	229,649	1,395,680	14%
ADMINISTRATION	2,739,739	909,335.42	1,830,404	33%
WATER MAINTENANCE	2,007,791	1,746,828.63	260,962	87%
WATER PLANT	5,159,943	3,306,878.15	1,853,065	64%
WATER STOCK	5,000	3,870.37	1,130	77%
	<u>11,537,802</u>	<u>6,196,562</u>	<u>5,341,240</u>	<u>3</u>
Capital Outlay				
Water Plant	\$360,000		Water Plant Evaluation	
Water Plant	\$240,000		Container for Polymer	
Water Plant	\$140,000		Aqua Ammonia Tank Replacement	
Water Plant	<u>\$255,000</u>		S Cottonwood to East St from KS to Potwin	
	995,000	<u>0</u>		

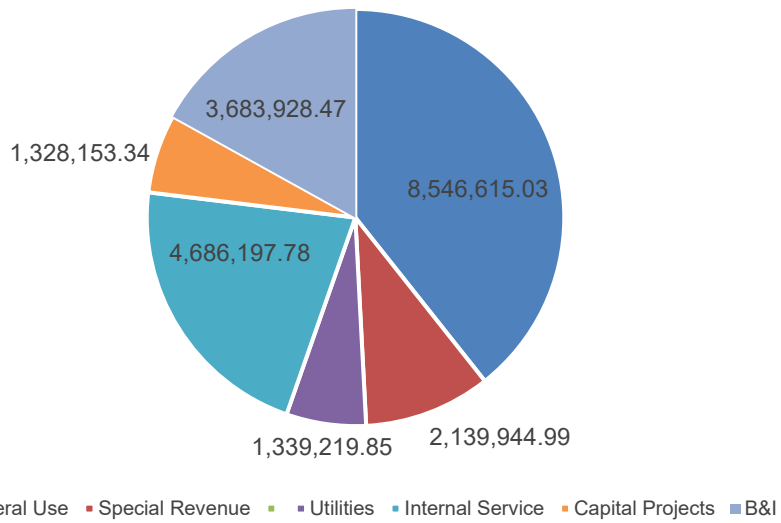
CITY OF EMPORIA
 ACTUAL COMPARED TO BUDGET
 as of May 31, 2024
 EXPENSES FOR WASTEWATER FUND DEPARTMENTS

	2024 AMENDED BUDGET	2024 W ENCUMBRANCES	DIFFERENCE B/W ACTUAL & BUDGET	PERCENTAGE RECEIVED/ USED
DEBT	2,777,384	362,096	2,415,288	13%
ADMINISTRATION	1,496,386	426,951	1,069,435	29%
SEWER MAINTENANCE	1,783,635	1,053,155	730,480	59%
SEWER PLANT	3,297,554	1,734,883	1,562,672	53%
	<u>9,354,959</u>	<u>3,577,085</u>	<u>5,777,874</u>	<u>2</u>
Capital Outlay				
Sewer Maintenance	\$175,000		Sewer Main Relining	
Waste Water Plant	\$30,000		Gator	
Waste Water Plant	\$200,000		Replace UV Bulbs, Sleeve, End and Ballasts	
	<u>405,000</u>	<u>0</u>		

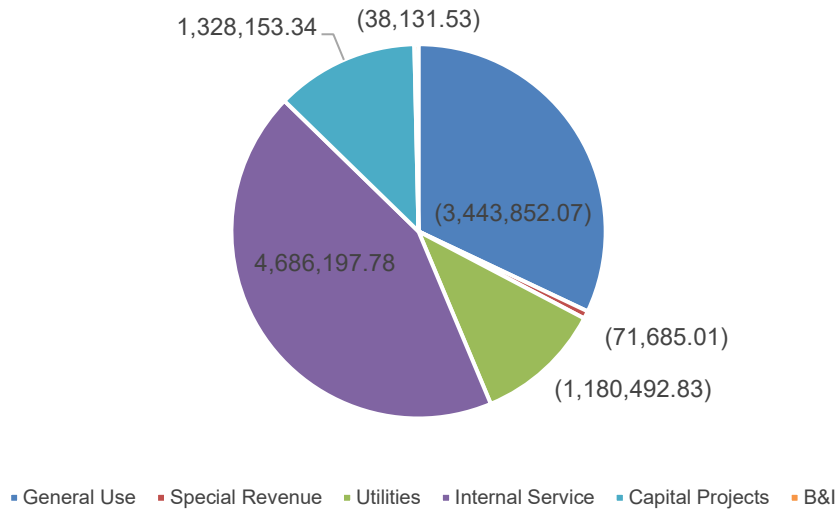
CITY OF EMPORIA
 ACTUAL COMPARED TO BUDGET
 as of May 31, 2024
 EXPENSES FOR SOLID WASTE FUND DEPARTMENTS

	2024 AMENDED BUDGET	2024 W ENCUMBRANCES	DIFFERENCE B/W ACTUAL & BUDGET	PERCENTAGE RECEIVED/ USED
ADMINISTRATION	2,809,390	495,979	399,598	18%
COLLECTIONS	2,998,315	1,103,315	797,978	37%
TRANSFER STATION	2,020,116	680,711	535,461	34%
RECYCLING CENTER	683,901	297,157	221,275	43%
	<u>8,511,722</u>	<u>2,577,161</u>	<u>1,954,312</u>	<u>1</u>
Capital Outlay				
Administration	100,000		Solid Waste Master Plan	
Collections	270,000		Roll Off Truck (2011)	
Collections	285,000		Rear Load Trash Truck (2010)	
	<u>\$655,000</u>	<u>0</u>		

Unencumbered Cash



Available Funds



City of Emporia
Unencumbered Cash Report
as of May 31, 2024

	Amount	YTD Budget	Difference	Unencumbered Cash		
101 General Fund	7,285,100.13	6,114,815.95	1,170,284.18	General Use	8,546,615.03	39.34%
102 Multi Year Fund	1,261,514.90	5,875,651.15	(4,614,136.25)	Special Revenue	2,139,944.99	9.85%
103 Insurance Reserve	675,256.63	663,358.00	11,898.63			
104 Vacant Property Program	41,120.22	-	41,120.22	Utilities	1,339,219.85	6.16%
201 Library Fund	1.00	(8,924.00)	8,925.00	Internal Service	4,686,197.78	21.57%
203 Transient Guest Tax Fund	508,817.64	657,728.00	(148,910.36)	Capital Projects	1,328,153.34	6.11%
204 Industrial Fund	24,522.31	24,116.00	406.31	B&I	3,683,928.47	16.96%
205 Economic Sales Tax Fund	694,243.99	997,570.00	(303,326.01)		21,724,059.46	
206 Special Alcohol Fund	115,825.54	118,753.00	(2,927.46)			
207 Special Park & Recreation Fund	130,127.55	32,903.00	97,224.55	Budget		
208 Special Street Fund	230,041.42	109,323.00	120,718.42	General Use	(3,443,852.07)	
209 Drug Money Forfeitures Fund	36,600.48	36,715.00	(114.52)	Special Revenue	(71,685.01)	
210 Storm Water Fund	251,302.10	243,446.00	7,856.10	Utilities	(1,180,492.83)	
218 Emergency Shelter Grant Fund	6,514.00		6,514.00	Internal Service	4,686,197.78	
224 Fire Public Education	4,811.81		4,811.81	Capital Projects	1,328,153.34	
225 Police Grants Fund	4,631.50		4,631.50	B&I	(38,131.53)	
251 Emporia Homeowner Repair	(54,295.84)		(54,295.84)			
252 2014 Housing Rehab	47,952.35		47,952.35			
254 2020 CDBG Rehab Grant	3,994.00		3,994.00			
260 Land Bank	129,335.21		129,335.21			
301 Bond and Interest Fund	3,683,928.47	3,722,060.00	(38,131.53)			
305 Equipment Reserve Fund	495,491.01	579,091.00	(83,599.99)			
401 Coronavirus Recovery Grant	136,307.08		136,307.08			
406 Internal Improvement Fund	4,444,135.87		4,444,135.87			
407 Rec Center Projects	(39.60)		(39.60)			
409 Water Treatment Plant Improvement	698,314.75		698,314.75			
413 Water Main Improvements	(7,130,202.39)		(7,130,202.39)			
415 Civic Auditorium Project Fund	196,148.48		196,148.48			
423 Airport Improvements Fund	333,566.26		333,566.26			
428 Park Improvements Fund	(148,290.46)		(148,290.46)			
441 Paving Projects Fund	(513,972.56)		(513,972.56)			
442 Construction Projects Fund	(261,660.16)		(261,660.16)			
444 Waste water Improvement	3,573,846.07		3,573,846.07			
501 Water Utility Fund	(979,258.17)	(350,962.00)	(2,141,470.10)			
502 Sewer Fund	(651,637.79)	(982,217.00)	(1,502,598.40)			
503 Solid Waste Fund	2,970,115.81	2,482,478.00	2,463,575.68			
601 Worker's Comp Fund	2,281,818.00		2,281,818.00			
602 Health Care Fund	2,404,379.78		2,404,379.78			
708 Fire Insurance Proceeds	5,519.93		5,519.93			
	22,935,927.32					

The Governing Body of the City of Emporia, Kansas, met in Regular Session, Friday, June 7, 2024, with Vice Mayor Harter presiding and Commissioners Brinkman, Sauder, and Smith present. Mayor Giefer was absent. Also present were City Manager Cocking, Assistant City Manager Detter, City Clerk Sull and City Attorney Montgomery.

**CITY COMMISSION
(Public Comment)**

This is the time for the public to make comments.

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

Bradley St. Bonnett, 404 S. Sylvan, addressed the Governing Body with a concern about signing up for water service. This issue will be discussed and addressed with City staff.

Tagan Trahoon, resident, was in attendance to accept a proclamation declaring the month of June 2024, as “Pride Month” in Emporia. He stated Emporia has a diverse Lesbian, Gay, Bisexual, Transgender, and Questioning (LGBTQ+) community and is committed to supporting visibility, dignity, and equity for all residents. Emporia is strengthened by the diversity of ethnic, cultural, racial, gender and sexual identities of its residents and business community members. Discrimination against people from the LGBTQ+ community around the world makes it imperative for cities like Emporia to stand up and show support for our LGBTQ+ residents. He stated each of us can promote inclusiveness, celebrate diversity, support all fellow community members, prevent the spread of misinformation, and reject hate and bias in all forms which will make Emporia a stronger and healthier community. He encouraged all residents to actively promote, support, and help build a culture of inclusiveness and acceptance.

Vice Mayor Harter then presented the proclamation.

Colleen Mitchell, EFOZ President, members and David Traylor Zoo employees, were in attendance to accept a proclamation designating the month of June 2024, as “Zoo

Month” in Emporia. They stated Zoological Parks and Aquariums of North American serve the needs of both humans and wildlife by bringing them together in a unique setting. They help build awareness, understanding, concern and a sense of stewardship for wildlife and the environment. They provide important cultural, recreational, and educational experiences for over 175 million people each year. They urged all citizens to visit the David Traylor Zoo of Emporia to experience firsthand the wonders of nature and our environment offered by the Zoo.

Vice Mayor Harter then presented the proclamation.

**ECONOMIC DEVELOPMENT
(Tax Abatement for Gazette Building Development, LLC)
(Public Hearing)
(Resolution Number 3733)**

Taylor Wash, Director of Special Projects, was recognized and addressed the Governing Body. She stated the City of Emporia has been working with representatives of the Gazette Building Development, LLC on the redevelopment of the Gazette building located at 517 Merchant Street. She stated the Commission had previously approved Resolution Number 3730 establishing the intent to issue Industrial Revenue Bonds not to exceed \$9,000,000.00. A public hearing is a statutory requirement in connection with consideration of an ad valorem tax exemption and proposed issuance of IRB's. She stated staff recommends the Commission conduct a public hearing and approve Resolution Number 3733.

Vice Mayor Harter then opened the public hearing.

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

Commissioner Brinkman made a motion to approve Resolution Number 3733, a resolution approving an Ad Valorem Property Tax Exemption for the Gazette Building Development, LLC, for property acquired with proceeds of Industrial Revenue Bonds in the principal amount not to exceed \$9,000,000.00. Commissioner Smith seconded the motion. The vote follows: Commissioner Brinkman, aye; Commissioner Smith, aye; Commissioner Sauder, aye; and Vice Mayor Harter, aye.

**CITY COMMISSION
(Board Appointment)**

Emporia Public Library Board:

It was moved by Commissioner Smith seconded by Commissioner Sauder that Alex Mosakowski be appointed to the Emporia Public Library Board to fill an expired term that expires on April 30, 2026. The vote follows: Commissioner Smith, aye; Commissioner Sauder, aye; Commissioner Brinkman, aye; and Vice Mayor Harter, aye.

**PAVING
(2024 Asphalt Preservation Project)
(Bids)**

Dean Grant, Director of Public Works, was recognized and addressed the Governing Body. He stated the asphalt preservation project will utilize the process of a leveling course, crack sealing, chip sealing, and fog sealing. This will extend the life of the street another 5 to 7 years and offers added structure to the roadway. He stated bids were received for the 2024 Street Rehabilitation Project 2024 for various locations around the city as follows:

BID TABULATION FOR 2024 ASPHALT PRESERVATION PROJECT

Contractor	Base Bid
Harbour Construction, LLC	\$278,536.16
Vance Brothers, Inc.	\$294,191.30
APAC-Kansas, Shears Division	\$298,844.51
APAC-Kansas, Shears Division	\$308,599.25

He stated the original project was scaled back to save \$47,654.76, through negotiations with the low bidder, by eliminating two sections of streets including East 6th Avenue from Weaver Street to east city limits and East South Avenue from Weaver Street to the RR Crossing. There is \$200,000.00 budgeted for this project from the Multi-Year Fund. He stated staff recommends awarding the 2024 Asphalt Preservation Project to Harbour Constructions, LLC for the negotiated bid of \$230,881.40.

Following further discussion, Commissioner Smith made a motion to award the 2024 Asphalt Preservation Project to Harbour Construction, LLC in the amount of

\$230,881.40. Commissioner Sauder seconded the motion. The vote follows: Commissioner Smith, aye; Commissioner Sauder, aye; Commissioner Brinkman, aye; and Vice Mayor Harter, aye.

**EMPORIA MUNICIPAL AIRPORT
(Replace Runway Parallel Taxiway Lighting Project)
(FAA Project No. 3-20-0020-019/020-2024)
(Bids)**

Dean Grant, Director of Public Works, was recognized and addressed the Governing Body. He stated the airport taxiway lighting system is a capital improvement project for 2024. This project will complete the replacement of all the airport's taxiway lights, converting them to LED. The bids to replace runway parallel taxiway lighting are as follows:

BID TABULATION FOR TAXIWAY LIGHTING SYSTEM

Contractor	Bid Price
Phillips Southern Electric, Inc.	\$442,644.25
Atlas Electric, LLC	\$558,418.00
Watts Electric	\$593,215.96
Engineer's Estimate (Lochner)	\$600,000.00

The total estimated cost for this project is \$675,200.00. This project will be reimbursed at 90% cost share with the airport grants from the FAA. The City's estimated portion will be \$67,520.00. He stated staff was recommending awarding the Medium Intensity Taxiway Lighting Replacement Project to Phillips Southern Electric, Inc. in the amount of \$442,644.25.

Commissioner Brinkman made a motion to award the Medium Intensity Taxiway Lighting Replacement Project to Phillips Southern Electric, Inc. in the amount of \$442,644.25. Commissioner Smith seconded the motion. The vote follows: Commissioner Brinkman, aye; Commissioner Smith, aye; Commissioner Sauder, aye; and Vice Mayor Harter, aye.

PAVING
(2024 Street Rehabilitation Project NO. PV2402)
(Change Order No. 1)

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated Change Order No. 1 for 2024 Street Rehabilitation is for the inclusion of Add Alternate No. 3 for brick street resurfacing at the request of the Commission. As stated in the Brick Street Policy, a required public meeting was held to communicate and allow residents input regarding the brick street resurfacing project. The brick streets for this project include:

10th Avenue (Mechanic Street to Market Street)
10th Avenue (Market Street to Union Street)
11th Avenue (Mechanic Street to Market Street)

He stated the funding is from the Multi-Year Fund. Change Order No. 1 will add \$112,999.49 to the contract with APAC-Kansas, Shears Division from \$1,523,269.23 to \$1,636,268.72. He stated staff recommends approving Change Order No. 1 for the 2024 Street Rehabilitation Project to include brick street resurfacing and authorize the City Manager to sign.

Commissioner Smith made a motion to approve Change Order No. 1 for 2024 Street Rehabilitation, Project No. PV2402 in the amount of \$112,999.49 and authorize the City Manager to sign the necessary document. Vice Mayor Harter seconded the motion. The vote follows: Commissioner Smith, aye; Vice Mayor Harter aye; Commissioner Brinkman, aye; and Commissioner Sauder, aye.

ENGINEERING
(Stormwater Pond Improvements)
(Lots 1, 2 & 6 in Sunset Lake Addition – Project No. 23Sunset)
(Bids)

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated the property owners of Lots 1, 2, and 6 in Sunset Lake Addition petitioned the City for stormwater improvements on their lots. The proposed improvements consisted of silt cleanout of the pond, some grading on the upstream inlet to the pond, construction of a rock ditch check at the upstream inlet to the pond, miscellaneous tree removal, erosion control and seeding. The property owners agreed to and signed a petition in the amount

of \$45,000.00 for improvements to be constructed by the City and assessed by special assessments on a 50% basis per each of the two property owners upon their lot frontage along the pond. The bids are as follows:

BID TABULATION FOR STORMWATER POND IMPROVEMENTS SUNSET LAKE

Contractor	Base Bid	Add Alternate #1	Add Alternate #2	Base & Add Alt. No 1 & 2
L. Underwood Excavation	\$ 94,635.00	\$ 450.00	\$2,000.00	\$ 97,085.00
S.R. Coffman Construction	\$103,785.00	\$1,200.00	\$1,850.00	\$106,835.00
Engineer's Estimate	\$ 43,835.00	\$ 850.00	\$1,300.00	\$ 45,985.00

He stated the bids came in sufficiently higher than the Engineer's Estimate and the property owners anticipated amount. He stated staff is recommending rejecting all bids as they are well over the Engineer's Estimate.

Following further discussion, Commissioner Smith made a motion to reject all bids for the Stormwater Pond Improvements to serve Lots 1, 2 and 6 in Sunset Lake Addition Project No. 23Sunset as the bids are well over Engineer's Estimate. Commissioner seconded the motion. The vote follows: Commissioner Smith, aye; Commissioner Brinkman, aye; Commissioner Sauder, aye; and Vice Mayor Harter, aye.

ENGINEERING
(Peyton Street Waterline Improvements)
(12th Ave. Water Tower to 6th Ave. and South Ave. to Warren Way Tower)
(Project No. WM2104 KDHE KPWSLF Project No. 3070)
(Change Order No. 2)

Jim Ubert, City Engineer, was recognized and addressed the Governing Body. He stated in July 2023, Carlson Utility was awarded the Peyton Street waterline improvements contract for \$2,353,920.00. During construction of the project, additional work quantities were added and subtracted, necessitating additional work to be completed. The change in materials from construction and repairs of sanitary sewer lines for the project resulted in an increase of \$144,804.10. He stated this project is funded from the Kansas Public Water Supply Loan Fund #3070 that the City has in place with KDHE. He stated staff recommends approval of Change Order No. 2 in the amount of \$144,804.10.

Commissioner Brinkman made a motion to approve Change Order No. 2 for the Peyton Street Waterline Improvements Project No. WM2104 KDHE KPWSLF Project No. 3070 in the amount of \$144,804.10. Commissioner Smith seconded the motion. The vote follows: Commissioner Brinkman, aye; Commissioner Smith, aye; Commissioner Sauder, aye; and Vice Mayor Harter, aye.

Consent Agenda

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

- a. Minutes of Regular Commission Meeting Held on May 15, 2024.
- b. Accept Kretsinger Easements.
- c. Urban Area Boundary and Functional Classification Review.
- d. KDOT Project U-2517-01 Safe Streets for All Funding Agreement No. 43-24.

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

CITY COMMISSION (City Manager's Report)

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

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

TENTATIVE AGENDA FOR JUNE 18, 2024, MEETING.

- Proclamation Recognizing National Teachers Hall of Fame Day.
- External Auditor's Annual Report.
- Public Hearing – Appeal of a Ruling from the State of Kansas Historic Preservation Office for Property Located at 518 Market Street.
- Ordinance to Rezone Property Located at 518 Market from Single-Family Attached to Civic/Public.
- Ordinance to Rezone Property Located at 518 S. Congress from Single-Family Detached to Single-Family Attached.

- Ordinance for a Conditional Use Permit for Transitional Housing at 115 E. Logan Avenue.
- Hamm's Contract Extension.
- Concrete Street Preservation.

STUDY SESSION

2025 CIP Budget Review.

2025 Budget Review.

Review of National Electrical Code 2020.

CITY COMMISSION (Public Comment)

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

Commissioner Smith thanked all the city staff involved with the UNBOUND bicycle event last week and the upcoming Masters disc golf event.

Commissioner Brinkman thanked city staff for helping set up for the Municipal Band Concert and spruced up the park area by picking up trash before the concert. She stated she had a person shadowing her and then introduced Logan Wilt, from ESU who is enrolled in one of Dr. Smith's Social Science Courses and he has chosen the City Commission to write about.

Commissioner Sauder made a motion to recess the meeting until 12:03 p.m. to Conference Room 1AB. Vice Mayor Harter seconded the motion. The vote follows: Commissioner Sauder, aye; Vice Mayor Harter, aye; Commissioner Brinkman, nay; and Commissioner Smith, nay. The motion failed for lack of majority.

Vice Mayor Harter made a motion to recess the meeting until 12:00 p.m. to Conference Room 1AB. Commissioner Sauder seconded the motion. The vote follows: Vice Mayor Harter, aye; Commissioner Sauder, aye; Commissioner Brinkman, aye; and Commissioner Smith, aye.

STUDY SESSION:

1. Review Outside Appropriations Request.
2. Homelessness Advisory Board Discussion.
3. Selection of Architect and Engineer for Small Projects.

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

Erren Harter, Vice Mayor

ATTEST:

Kerry Sull, City Clerk



Commission Action Report

Informational Items

Title: Informational Items

Agenda Date: June 18, 2024

Presented By: Trey Cocking, City Manager

Background:

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

Discussion:

At the time this Agenda was prepared, the following items were in the works for the tentative Agendas of the upcoming meetings on Tuesday, July 2, 2024.

Commission Meeting :

- Recyclables and Marketing Agreement with Hamms.
- Concrete Street Preservation.

Study Session:

- Determine RNR Rate.
- Review Outside Appropriations Request.



Commission Action Report

Executive Session

Title: Executive Session

Agenda Date: June 18, 2024

Background:

K.S.A. 75-4319(b)(2) is the authority for this recess into Executive Session.

Recommended Action:

Recess into executive session for consultation with the City Attorney regarding a legal matter which would be deemed privileged in the attorney-client relationship for 25 minutes, and to invite Tayler Wash, Special Projects Director, and stating at which time the open meeting will resume in the City Commission Meeting Room.

Title: CIP and 1st Review of Budgets
Agenda Date: June 18, 2024
Presented By: Janet Harrouff, Director of Finance

Background

The departments have submitted their Capital Outlay items and the dollar amount needed for their 2025 Budget. City staff have reviewed the requests and made necessary adjustments to obtain a balanced budget in 2025. The estimated valuation and RNR for the 2025 budget, from the County Clerk, are included in the proposed budgets. All funds except the Utilities and Drug Forfeiture will be discussed.

Discussion

The requested Capital Outlay items are listed by the appropriate funding source by department.

The City's 2024 RNR is 42.667 as calculated by the County Clerk. The final mill levy for 2023 taxes was 44.604. The 2024 estimated valuation is 235,889,187 which is a 4.3% increase over last year.

The total mills is broken down by; 9.5 mills for Bond and Interest, 5 mills for Library and .005 mills for Industrial, and the General fund mills will adjust depending on the total mills approved. The budget assumes a 3% property tax delinquency rate.

Mill Levy	Total Ad Valorem Dollars	General Fund Share
42.667	\$10,064,614	\$6,643,337
44.604	\$10,521,640	\$7,100,364

At the July 2nd meeting the decision to exceed or not exceed the RNR will be made.

Financial Considerations

General Fund Estimated unencumbered balance:

Mill Levy	2025	2026	2027	2028	2029
42.667	\$1,681,144	\$(1,913,522)	\$(6,096,403)	\$(11,017,634)	\$(16,626,519)
44.604	\$2,124,859	\$(819,286)	\$(4,138,634)	\$(7,976,931)	\$(12,276,899)

Attachments

CIP by fund
 Unencumbered balance by fund

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
General Fund							
Purchase Power Washer \$7,000	Airport	\$7,500					
Purchase Skid Steer and Accessories	Airport			100,000			
Communication Equipment	City Wide	30,000	30,000	30,000	30,000	30,000	30,000
Monitor/Defibrillator	EMS	41,800	48,000	50,000			53,000
Mechanical CPR Devices	EMS		31,000	32,000	33,000	34,000	35,000
Replace Power Cots	EMS		60,000	60,000			
Power Load Cot System	EMS	\$60,000		65,000		67,500	70,000
Patient Simulator Training Device	EMS	\$21,675					
Hose Rollers	Fire	\$13,000					
Drone and Accessories	Fire	\$22,000					
Master Plan for the Golf Course	Golf Course	20,000					
Diesel tractor with turf tires & attachments (1984) Unknown hours	Golf Course		75,000				
Utility Vehicle width hydraulic dump bed and HI-FLOW hydraulics (1998) 5100 hours	Golf Course				42,380		
Chemical sprayer & Cushman (2001) 2200 hours	Golf Course				90,000		
Sand topdresser (1992)	Golf Course					31,000	
Greens Mower, with cutting units and Verti cut units (1999) 4400 hours	Golf Course					63,600	
Drag box tractor & box Replace #623-1 (1984) 1455 hours	Park	\$55,000					
48 inch commercial zero turn mower w/bagger(2005) 1765 hours	Park		15,000				
48 inch commercial zero turn mower w/bagger #657	Park			15,000			
John Deere Gator	Park			21,000			
Dump Truck	Park					120,000	
Flatbed Truck	Park						70,000
John Deere Blade tractor replace #626-1	Park						56,000
11 foot rotary mower (2015) 1435 hours	Park				100,000		
Spillman Server	Police		40,000				
Video Server Fire Wall instead	Police	14,000					
UTV - New	Zoo		\$29,000				
Total General Fund		284,975	328,000	373,000	295,380	346,100	314,000

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Multi-Year							
Private/Public partnership	Administration	468,000	200,000	200,000	200,000	200,000	200,000
Replace MITL System (FAA 90%)	Airport	\$60,000					
Replace Mogas Fuel tank and 24 hour fuel pumps	Airport	\$120,000					
500' Runway Extension (Construction) (FAA 90%0	Airport					\$240,000	
500' Runway extension (Design) (FAA 90%)	Airport				\$30,000		
Avgas Fuel Farm upgrade	Airport				\$300,000		
Install Security Fencing and Gates	Airport			\$100,000			
Reconstruct South Taxilanes (FAA 90%)	Airport		\$90,300				
Remodel Old Terminal	Airport			\$60,000			
R & R Asphalt approach to new 24 hr. fuel system	Airport	\$13,000					
Ramp Expansion Design (KDOT 95%)	Airport	\$6,000					
Ramp Expansion Construction (KDOT 90%)	Airport		88,000				
Replace Both Community Hangar Doors (KDOT 85%)	Airport		37,500				
Replace steam lines/HVAC improvements	Civic Building	25,000					
Walk-in Cooler in Room 222	Civic Building	25,000					
Replace Windows	Civic Building	\$31,000	\$25,000	\$25,000	\$25,000	\$25,000	
Little Theater Sound Treatment	Civic Building			35,000			
Remodel East Foyer & Vestibule door ways	Civic Building	50,000					
618 Mechanic Roof	Civic Building	60,000					
Civic Roof areas K,M & N (Cover asphalt roof with TPO Rubber Material)	Civic Building	81,000					
2022 Replace Steam lines	Civic Building	85,000					
Elevator Controls	Civic Building	121,950					
Civic Roof area A,B & D Metal Roof Coating	Civic Building	\$105,000					
Exterior Building Decorative lights and arena decorative lights	Civic Building		45,000				
Update Civic Chiller System	Civic Building			\$475,000			
2nd floor restroom ceiling repairs	Civic Building	30,000					
Sewer Lift station - Police department - basement Sewer	Civic Building	110,000					
ADA Improvements	Civic Building	100,000	100,000	100,000	100,000	100,000	100,000
Civic Convert from Steam to Hot Water Heat System	Civic Building		\$475,000				
Police department lobby remodel	Civic Building	400,000					
Overhead door replacement	Fire- Station 2	12,000					
HVAC updates - Civic	Library	45,000					
Electrical update - install panel and light switches	Library	60,000					
Remodel Public Bathrooms	Library	\$150,000					
JAC replace sand in filters	Park		30,000				
Jones Park Mower Shed	Park		30,000				
Peter Pan Park Pond cleanup	Park		120,000				
Eastside Memorial Park - Resurface Basketball Courts	Park						\$20,000
Hammond Park - repaint tennis courts	Park						\$16,000
JAC Slides - repair or new	Park					\$300,000	

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Propagation Greenhouse 24x48x8	Park			\$200,000			
Reeble Park - resurface Pickleball courts	Park						\$20,000
Restroom in Fremont Park	Park				\$150,000		
Santa Fe Park bathroom renovations	Park			\$150,000			
Mechanic Parking Lots 600-700 Block	Parking Lot	754,935					
Misc. Street Repairs Transfer to Special Street	Paving	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Street Rehabilitation	Paving	1,000,000	\$1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
11th Avenue (Mechanic St to Union St) Brick St. Overlay	Paving	35,000					
10th Avenue (Mechanic St to Union St) Brick St. Reconstruct	Paving	75,000					
9th Avenue (Mechanic St to Union St) Brick St. Reconstruct	Paving				500,000		
CCLIP	Paving			\$400,000	\$400,000	\$400,000	
CCLIP Geom. Improvs. K99/Commercial (KS Ave to SCL)	Paving		\$500,000				
CCLIP US 50 From Prairie to West City Limits	Paving	\$400,000					
Graphic Arts Rd (Mt. Vernon to 24th Ave) Reconstruct	Paving			\$1,500,000			
Riley Avenue (Burlingame to Whittier St) Widening & Overlay	Paving					\$300,000	
Firing Range House Split with County	Police			30,000			
Outdoor warning siren - location tbd	Police				45,000		
Sidewalk Improv. (S. side 15th Ave. from Industrial Rd. to Stanton St.)	Sidewalk			25,000			
ADA Sidewalks	Sidewalk			50,000			
Sidewalk Improv. (S. side 15th Ave. from Graphic Arts to Hatcher St.)	Sidewalk			55,000			
North side of 24th Westridge to Industrial - Grant Match	Sidewalk			70,000			
KDOT TA 12th Ave (Burlingame to Riley) KDOT 80% \$50,000 Healthier Lyon County \$315,000	Sidewalk	72,621	30000 Grant				
KDOT TA 24th Ave (Prairie to Lincoln) KDOT 80% \$50,000 Healthier Lyon County \$315,000	Sidewalk	72,621	30000 Grant				
24th Ave (N Side of Graphic Arts Rd to Westridge Dr)	Sidewalk				100,000		
Hazardous Sidewalk Program & CG Program	Sidewalk	\$100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Improv. (12th Ave. from Graphic Arts to Industrial Rd.)	Sidewalk						225,000
15th Ave (Graphic Arts to Hatcher)	Sidewalk					125,000	
15th Ave (Industrial to Stanton)	Sidewalk				40,000		
24th Ave (Westridge Dr to Industrial Rd)	Sidewalk					125,000	
9th Ave (Eastside Park to Lakeview St	Sidewalk					45,000	
Sidewalk Improvement (9th Ave from Fairgrounds to Elm)	Sidewalk						100,000

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
12th and Merchant Replace signal heads and upgrade cameras to opticon	Sign & Marking		\$90,000				
18th and Industrial N & S And I-35 cammera upgrades	Sign & Marking		\$70,000				
18th & Industrial Replace Signal heads and upgrade controller	Sign & Marking				\$100,000		
Lakeridge Rd to Bayfront Dr	Storm Water	14,388					
Miscellaneous Storm Water Repairs	Storm Water	150,000	150,000	150,000	150,000	150,000	150,000
Street Preservation	Street	\$200,000	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000
Hoof stock Sheds - Bison	Zoo	50,000					
Trumpeter Swan Exhibit; sealing pond/stream, repair waterfall	Zoo	54,000					
Eagle pond renovation/repair of wet well/stream/lower pond	Zoo	120,000					
Bird enclosure sheds, enclosures & ventilation (New USDA Regulations)	Zoo	\$145,000					
Butt Rail Replacement (Bison, mule deer, llama)	Zoo					\$55,000	
Concrete pond reconstruction/valve replacement (NeNe, EBV, Eagle, Bobcat)	Zoo				\$180,000		
Fencing in zoo replaced/repared	Zoo	\$88,900					
King Vulture Remodel (New USDA Regulations)	Zoo	\$195,000					
Off-exhibit holding - chain-link tops added - 6 pens/B runs caging replacement	Zoo				\$86,000		
Split Rail Fence Replacement & Bridge Replacement	Zoo					\$179,000	
Zoo Road removal, relocate utility	Zoo		138,000				
3 phase recycling pump Replaced and new pond aeration pump	Zoo		\$18,000				
Quarantine Facility - Replacement	Zoo						270,000
Hoofstock Work Area (Bison, mule deer llama) AZA Requirement	Zoo		\$180,000				
Total Multi Year		5,785,415	3,986,800	5,125,000	3,906,000	3,744,000	2,601,000

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
TGT allocation							
Stage Lighting	Civic Building	20,000					
Replace arena bleachers (1992)	Civic Building			175,000			
Patch and Paint walls and Ceilings in Main Arena	Civic Building	50,000					
Basketball back stops	Civic Building	22,000					
ADA assistive listening system	Civic Building			23,000			
Arena Video Board	Civic Building		175,000				
Arena Handrails	Civic Building		80,000				
Civic Auditorium Arena Score Board	Civic Building		200,000				
Total Auditorium Improvements		92,000	455,000	198,000	-	-	-

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Special Park							
Aerator	Golf Course	\$55,000					
Tees & Banks Reel Mower (2003) 5400 hours	Golf Course	\$52,500					
Tees & Banks Reel Mower (2004) 3300 hours	Golf Course		\$57,750				
Wide Area Mower (2007) 4900 hours	Golf Course				81,550		
11ft Rotary Mower (2005) #653	Park						
Tree Repopulation Project/All Parks	Park		\$12,500			12,500	
11 Foot Rotary Mower (2012) #617	Park			100,000			
Tractor w/front end loader, backhoe, & tiller - John Deere/Kubota (1984)	Park		\$65,000				
Riding Lawn Mower for hoofstock enclosures 60"	Zoo			\$18,000			
Total Special Park		107,500	135,250	118,000	81,550	12,500	-

<u>6/18/24</u> <u>Description</u>	<u>Department</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Years to Bond</u>
Mil Levy								
Mahtopolis Infrastructure improvements	RHID		830,000					20
Krestsinger Infrastructure improvements	RHID		3,200,000					20
Becker Addition Drainage Ditch Engineering and construction	Storm Water		3,500,000					20
Addition to Fire Station #2 & new fire station #1	Fire		12,000,000	3,000,000				20
Engine 3 (1994)	Fire		600,000					10
Quint 1 (2001) Replacement	Fire		1,950,000					10
Fire Engine - 1,000 gallon tank & foam	Fire				750,000			10
Ambulance Purchase (2011), (2014), (2017)	EMS			400,000	450,000		500,000	5
Flint Hills Crossing Street CID to pay 50%	Paving	1,000,000	1,200,000					20
Major Street Repair TBD	Paving		1,250,000	1,250,000	1,250,000	1,250,000		20
Brick Streets \$200,000 per block 47.5 blocks \$9,500,000	Paving			500,000				20
Dump Truck Single axle 5 yd bed with live hydraulics (1998)	Special Street	160,000						5
Street Sweeper Vacuum (2014)	Special Street		250,000					5
Wheel Loader to Replace 2015 Doosan	Special Street			285,000				5
Maintenance and equipment building Built in early 1970's	Golf Course			695,000				20
Clubhouse (dining, merchandise, shelter and cart storage)	Golf Course						1,500,000	20
New Hanger for monthly and daily rental	Airport				120,000			20
Adding onto Existing T-Hangar	Airport				1,500,000			20
New Hanger	Airport						1,500,000	20
Park & Zoo Maintenance Facility	Park					400,000		20
Veterinary Building update/addition	Zoo						450,000	20
Total Mil Levy		1,160,000	24,780,000	6,130,000	4,070,000	1,650,000	3,950,000	

5 year Budget

2024-2029

At RNR amount for 5 years

6/18/2024

6/13/24 2:16 PM

Revenue Detail and Expenditure Summary

GENERAL FUND

	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Beginning Cash Balance	\$4,490,124	\$5,824,357	\$6,342,347	\$4,636,901	\$1,681,144	-\$1,913,522	-\$6,096,403	-\$11,017,634
REVENUE								
Ad Valorem Property Tax	\$4,996,386	\$5,588,068	\$6,379,892	\$6,449,842	\$6,449,842	\$6,449,842	\$6,449,842	\$6,449,842
Sales Tax	\$9,382,028	\$9,765,670	\$9,765,669	\$9,960,982	\$10,160,202	\$10,363,406	\$10,570,674	\$10,782,088
Franchise Tax	\$3,041,958	\$2,838,191	\$2,725,000	\$2,776,900	\$2,829,838	\$2,883,835	\$2,938,911	\$2,995,090
Other Taxes	\$732,162	\$845,456	\$751,214	\$776,594	\$776,694	\$776,694	\$776,694	\$776,694
Intergovernmental Taxes	\$313,974	\$308,881	\$328,309	\$338,838	\$349,790	\$361,162	\$372,971	\$385,233
Licenses & Permits	\$385,058	\$270,454	\$277,250	\$276,850	\$276,600	\$276,600	\$276,600	\$276,600
Charges for Services	\$2,123,416	\$2,323,864	\$2,180,950	\$2,239,050	\$2,239,050	\$2,239,050	\$2,239,050	\$2,239,050
Fines & Fees	\$434,380	\$477,393	\$497,300	\$497,150	\$497,150	\$497,150	\$497,150	\$497,150
Use of Property and Money	\$207,861	\$532,715	\$525,596	\$485,596	\$435,596	\$385,596	\$335,596	\$295,596
Reimbursements	\$146,400	\$272,396	\$156,869	\$157,716	\$153,456	\$155,995	\$158,634	\$161,380
Misc. Rev. - Administrative Transfers 16%	\$2,772,472	\$2,678,060	\$3,074,800	\$3,151,480	\$3,161,653	\$3,172,690	\$3,184,666	\$3,187,487
Transfer	\$51,742	\$2,144,431	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0
Operating Revenues	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$24,588,027	\$28,045,579	\$26,762,849	\$27,210,998	\$27,429,871	\$27,562,019	\$27,800,789	\$28,046,209
EXPENDITURES								
Administration	\$1,221,533	\$1,364,440	\$1,512,885	\$1,562,981	\$1,618,463	\$1,674,698	\$1,734,748	\$1,799,001
Accounting/HR	\$332,167	\$415,680	\$521,277	\$543,815	\$565,420	\$586,653	\$609,695	\$633,579
IT	\$328,184	\$384,747	\$527,680	\$549,439	\$562,690	\$576,718	\$591,306	\$606,478
Communication			\$0.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00
Police	\$4,050,389	\$5,025,292	\$5,516,477	\$5,993,283	\$6,167,420	\$6,390,225	\$6,622,698	\$6,865,376
Animal Control	\$163,592	\$219,124	\$257,029	\$286,836	\$294,472	\$302,350	\$310,478	\$318,866
Fire	\$2,702,353	\$3,094,100	\$3,433,194	\$3,568,916	\$3,693,453	\$3,823,485	\$3,959,306	\$4,101,238
EMS	\$3,118,095	\$3,427,168	\$3,946,217	\$4,162,615	\$4,358,563	\$4,524,103	\$4,724,695	\$4,925,287
Building & Neighborhood Development	\$1,278,236	\$847,281	\$1,024,653	\$1,198,620	\$1,205,739	\$1,240,797	\$1,275,958	\$1,312,342
Municipal Court	\$564,692	\$731,667	\$645,554	\$665,308	\$682,459	\$700,350	\$719,020	\$738,509
Engineering	\$444,251	\$535,521	\$735,509	\$757,405	\$828,580	\$861,090	\$894,983	\$930,327
Street	\$42,820	\$24,982	\$73,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Golf Course	\$811,805	\$848,727	\$1,044,028	\$1,188,757	\$1,086,980	\$1,247,117	\$1,238,404	\$1,174,263
Park	\$1,047,889	\$1,420,143	\$1,647,715	\$1,826,107	\$1,902,104	\$1,925,568	\$1,997,688	\$2,058,671
Zoo	\$632,613	\$765,103	\$872,079	\$967,591	\$961,241	\$986,552	\$1,012,981	\$1,040,587
Civic Auditorium	\$940,869	\$991,507	\$1,199,433	\$1,242,996	\$1,267,033	\$1,294,299	\$1,322,643	\$1,350,119
Shop	\$37,343	(\$7,098)	\$119,299	\$92,620	\$99,166	\$109,703	\$120,766	\$132,391
Street Lighting	\$309,666	\$302,684	\$342,176	\$349,020	\$356,000	\$363,120	\$370,382	\$377,790
Appropriations	\$90,196	\$127,112	\$88,000	\$91,500	\$88,000	\$88,000	\$88,000	\$88,000
Airport	\$768,937	\$847,696	\$1,014,446	\$1,031,633	\$1,145,365	\$1,060,603	\$1,076,926	\$1,094,451
Parking Facility	\$9,433	\$9,433	\$10,600	\$11,600	\$11,600	\$11,600	\$11,600	\$11,600
Transfers - County Wide Sales Tax	\$3,112,240	\$3,371,272	\$3,349,517	\$3,416,507	\$3,484,837	\$3,554,534	\$3,625,625	\$3,698,137
Transfer to Industrial Development Sales Tax	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000
Transfer to Equipment Reserve	\$260,000	\$391,957	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Projects	\$300,000	\$2,107,500	\$0	\$0	\$0	\$0	\$0	\$0
Salary Contingency	\$0	\$0	(\$337,477)	(\$356,404)	(\$370,660)	(\$385,486)	(\$400,906)	(\$416,942)
Outstanding PO's	(\$472,862)	(\$442,533)	\$0	\$0	\$0	\$0	\$0	\$0

5 year Budget					6/18/2024			
2024-2029	At RNR amount for 5 years				6/13/24 2:16 PM			
Revenue Detail and Expenditure Summary								
GENERAL FUND								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Excess Carryover								
TOTAL EXPENDITURES	\$23,019,441	\$27,728,509	\$28,468,295	\$30,166,754	\$31,024,537	\$31,744,900	\$32,722,020	\$33,655,094
Revenue less expenses	\$1,568,586	\$317,071	(\$1,705,446)	(\$2,955,757)	(\$3,594,666)	(\$4,182,880)	(\$4,921,231)	(\$5,608,885)
Cash Basis Adjustments/Non-appropriated Balance	(\$234,353)	\$200,919	\$0	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$5,824,357	\$6,342,347	\$4,636,901	\$1,681,144	(\$1,913,522)	(\$6,096,403)	(\$11,017,634)	(\$16,626,519)
Base for Reserve calculation	\$18,422,201	\$20,932,779	\$24,193,778	\$25,825,247	\$26,614,700	\$27,265,366	\$28,171,395	\$29,031,957
15% Reserve	\$2,763,330	\$3,139,917	\$3,629,067	\$3,873,787	\$3,992,205	\$4,089,805	\$4,225,709	\$4,354,794
Amount over 15% Reserve	\$3,061,027	\$3,202,430	\$1,007,834	(\$2,192,643)	(\$5,905,727)	(\$10,186,208)	(\$15,243,343)	(\$20,981,313)
Percentage	31.62%	30.30%	19.17%	6.51%	-7.19%	-22.36%	-39.11%	-57.27%
RNR valuation 42.667								
Assessed Valuation 4.5% in 2025 3% each year								
Sales Tax 2% inc each year								
Multi Year Tax 2% inc								
Electric franchise fee 2% inc each year								
Gas Franchise Fee 2% in each year								
Admin fee capped for sewer - 16% other funds								
Expense Items								
Personnel services includes a 4% increase (merit, Retirement, annual)								
10% increase for health insurance								

5 year Budget					6/18/2024			
2024-2029	Same mill levy as actual 2024 rate 44.604				6/13/24 2:21 PM			
Revenue Detail and Expenditure Summary								
GENERAL FUND								
	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Beginning Cash Balance	\$4,490,124	\$5,824,357	\$6,342,347	\$4,636,901	\$2,124,859	-\$819,286	-\$4,138,634	-\$7,976,931
REVENUE								
Ad Valorem Property Tax	\$4,996,386	\$5,588,068	\$6,379,892	\$6,893,557	\$7,100,364	\$7,313,375	\$7,532,776	\$7,758,759
Sales Tax	\$9,382,028	\$9,765,670	\$9,765,669	\$9,960,982	\$10,160,202	\$10,363,406	\$10,570,674	\$10,782,088
Franchise Tax	\$3,041,958	\$2,838,191	\$2,725,000	\$2,776,900	\$2,829,838	\$2,883,835	\$2,938,911	\$2,995,090
Other Taxes	\$732,162	\$845,456	\$751,214	\$776,594	\$776,694	\$776,694	\$776,694	\$776,694
Intergovernmental Taxes	\$313,974	\$308,881	\$328,309	\$338,838	\$349,790	\$361,162	\$372,971	\$385,233
Licenses & Permits	\$385,058	\$270,454	\$277,250	\$276,850	\$276,600	\$276,600	\$276,600	\$276,600
Charges for Services	\$2,123,416	\$2,323,864	\$2,180,950	\$2,239,050	\$2,239,050	\$2,239,050	\$2,239,050	\$2,239,050
Fines & Fees	\$434,380	\$477,393	\$497,300	\$497,150	\$497,150	\$497,150	\$497,150	\$497,150
Use of Property and Money	\$207,861	\$532,715	\$525,596	\$485,596	\$435,596	\$385,596	\$335,596	\$295,596
Reimbursements	\$146,400	\$272,396	\$156,869	\$157,716	\$153,456	\$155,995	\$158,634	\$161,380
Misc. Rev. - Administrative Transfers 16%	\$2,772,472	\$2,678,060	\$3,074,800	\$3,151,480	\$3,161,653	\$3,172,690	\$3,184,666	\$3,187,487
Transfer	\$51,742	\$2,144,431	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0
Operating Revenues	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$24,588,027	\$28,045,579	\$26,762,849	\$27,654,713	\$28,080,392	\$28,425,552	\$28,883,723	\$29,355,126
EXPENDITURES								
Administration	\$1,221,533	\$1,364,440	\$1,512,885	\$1,562,981	\$1,618,463	\$1,674,698	\$1,734,748	\$1,799,001
Accounting/HR	\$332,167	\$415,680	\$521,277	\$543,815	\$565,420	\$586,653	\$609,695	\$633,579
IT	\$328,184	\$384,747	\$527,680	\$549,439	\$562,690	\$576,718	\$591,306	\$606,478
Communication			\$0.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00
Police	\$4,050,389	\$5,025,292	\$5,516,477	\$5,993,283	\$6,167,420	\$6,390,225	\$6,622,698	\$6,865,376
Animal Control	\$163,592	\$219,124	\$257,029	\$286,836	\$294,472	\$302,350	\$310,478	\$318,866
Fire	\$2,702,353	\$3,094,100	\$3,433,194	\$3,568,916	\$3,693,453	\$3,823,485	\$3,959,306	\$4,101,238
EMS	\$3,118,095	\$3,427,168	\$3,946,217	\$4,162,615	\$4,358,563	\$4,517,311	\$4,724,103	\$4,924,695
Building & Neighborhood Development	\$1,278,236	\$847,281	\$1,024,653	\$1,198,620	\$1,205,739	\$1,240,797	\$1,275,958	\$1,312,342
Municipal Court	\$564,692	\$731,667	\$645,554	\$665,308	\$682,459	\$700,350	\$719,020	\$738,509
Engineering	\$444,251	\$535,521	\$735,509	\$757,405	\$828,580	\$861,090	\$894,983	\$930,327
Street	\$42,820	\$24,982	\$73,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Golf Course	\$811,805	\$848,727	\$1,044,028	\$1,188,757	\$1,086,980	\$1,247,117	\$1,238,404	\$1,174,263
Park	\$1,047,889	\$1,420,143	\$1,647,715	\$1,826,107	\$1,902,104	\$1,925,568	\$1,997,688	\$2,058,671
Zoo	\$632,613	\$765,103	\$872,079	\$967,591	\$961,241	\$986,552	\$1,012,981	\$1,040,587
Civic Auditorium	\$940,869	\$991,507	\$1,199,433	\$1,242,996	\$1,267,033	\$1,294,299	\$1,322,643	\$1,350,119
Shop	\$37,343	(\$7,098)	\$119,299	\$92,620	\$99,166	\$109,703	\$120,766	\$132,391
Street Lighting	\$309,666	\$302,684	\$342,176	\$349,020	\$356,000	\$363,120	\$370,382	\$377,790
Appropriations	\$90,196	\$127,112	\$88,000	\$91,500	\$88,000	\$88,000	\$88,000	\$88,000
Airport	\$768,937	\$847,696	\$1,014,446	\$1,031,633	\$1,145,365	\$1,060,603	\$1,076,926	\$1,094,451
Parking Facility	\$9,433	\$9,433	\$10,600	\$11,600	\$11,600	\$11,600	\$11,600	\$11,600
Transfers - County Wide Sales Tax	\$3,112,240	\$3,371,272	\$3,349,517	\$3,416,507	\$3,484,837	\$3,554,534	\$3,625,625	\$3,698,137
Transfer to Industrial Development Sales Tax	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000
Transfer to Equipment Reserve	\$260,000	\$391,957	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Projects	\$300,000	\$2,107,500	\$0	\$0	\$0	\$0	\$0	\$0
Salary Contingency	\$0	\$0	(\$337,477)	(\$356,404)	(\$370,660)	(\$385,486)	(\$400,906)	(\$416,942)
Outstanding PO's	(\$472,862)	(\$442,533)	\$0	\$0	\$0	\$0	\$0	\$0

5 year Budget					6/18/2024			
2024-2029	Same mill levy as actual 2024 rate 44.604				6/13/24 2:21 PM			
Revenue Detail and Expenditure Summary								
GENERAL FUND								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Excess Carryover								
TOTAL EXPENDITURES	\$23,019,441	\$27,728,509	\$28,468,295	\$30,166,754	\$31,024,537	\$31,744,900	\$32,722,020	\$33,655,094
Revenue less expenses	\$1,568,586	\$317,071	(\$1,705,446)	(\$2,512,042)	(\$2,944,145)	(\$3,319,348)	(\$3,838,297)	(\$4,299,968)
Cash Basis Adjustments/Non-appropriated Balance	(\$234,353)	\$200,919	\$0	\$0	\$0	\$0	\$0	\$0
Ending Cash Balance	\$5,824,357	\$6,342,347	\$4,636,901	\$2,124,859	(\$819,286)	(\$4,138,634)	(\$7,976,931)	(\$12,276,899)
Base for Reserve calculation	\$18,422,201	\$20,932,779	\$24,193,778	\$25,825,247	\$26,614,700	\$27,265,366	\$28,171,395	\$29,031,957
15% Reserve	\$2,763,330	\$3,139,917	\$3,629,067	\$3,873,787	\$3,992,205	\$4,089,805	\$4,225,709	\$4,354,794
Amount over 15% Reserve	\$3,061,027	\$3,202,430	\$1,007,834	(\$1,748,928)	(\$4,811,491)	(\$8,228,438)	(\$12,202,640)	(\$16,631,693)
Percentage	31.62%	30.30%	19.17%	8.23%	-3.08%	-15.18%	-28.32%	-42.29%
RNR valuation 42.667								
Assessed Valuation 4.5% in 2025 3% each year								
Sales Tax 2% inc each year								
Multi Year Tax 2% inc								
Electric franchise fee 2% inc each year								
Gas Franchise Fee 2% in each year								
Admin fee capped for sewer - 16% other funds								
Expense Items								
Personnel services includes a 4% increase (merit, Retirement, annual)								
10% increase for health insurance								

5 year Budget					06/18/2024			
2024-2029					6/13/24 11:42 AM			
Revenue Detail and Expenditure Summary								
LIBRARY FUND								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE								
Ad Valorem Property Tax	\$896,105	\$969,414	\$1,100,165	\$1,145,062	\$1,179,383	\$1,214,735	\$1,251,147	\$1,275,434
Back Tax Collection	\$21,052	\$27,910	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Motor Vehicle Tax	\$90,694	\$101,488	\$96,398	\$100,229	\$100,229	\$100,229	\$100,229	\$100,229
Recreational Vehicle Tax	\$1,113	\$1,119	\$1,180	\$1,156	\$1,156	\$1,156	\$1,156	\$1,156
AdValorem Tax Reduction	(\$9,766)	(\$10,541)	(\$11,000)	(\$11,000)	(\$11,000)	(\$11,000)	(\$11,000)	(\$11,000)
General Fund Contribution								
TOTAL RECEIPTS	\$999,198	\$1,089,390	\$1,201,743	\$1,250,447	\$1,284,768	\$1,320,120	\$1,356,532	\$1,380,819
EXPENDITURES								
Misc Projects								
Appropriation	\$999,198	\$1,089,390	\$1,201,743	\$1,250,447	\$1,284,768	\$1,320,120	\$1,356,532	\$1,380,819
TOTAL EXPENDITURES	\$999,198	\$1,089,390	\$1,201,743	\$1,250,447	\$1,284,768	\$1,320,120	\$1,356,532	\$1,380,819
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5 year Budget								
2024-2029								
Revenue Detail and Expenditure Summary					6/18/2024			
					6/13/24 11:43 AM			
INDUSTRIAL FUND								
	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Beginning Cash Balance	\$19,923	\$21,250	\$23,446	\$23,965	\$24,477	\$24,988	\$25,499	\$26,011
REVENUE								
Ad Valorem Property Tax	\$1,078	\$1,148	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Back Tax Collections	\$26	\$34	\$21	\$21	\$21	\$21	\$21	\$21
Motor Vehicle Tax	\$111	\$123	\$99	\$91	\$91	\$91	\$91	\$91
Ad Valorem Tax Reduction	(\$12)	(\$13)	(\$16)	(\$16)	(\$16)	(\$16)	(\$16)	(\$16)
Interest on Investment	\$124	\$903	\$600	\$600	\$600	\$600	\$600	\$600
Miscellaneous								
TOTAL RECEIPTS	\$1,327	\$2,196	\$1,704	\$1,696	\$1,696	\$1,696	\$1,696	\$1,696
EXPENDITURES								
Travel Expense & Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RDA Appropriation								
Contractual Services	\$0	\$0	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0
Special Projects and Reserve Funds		\$0	\$0					
TOTAL EXPENDITURES	\$0	\$0	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0
Ending Cash Balance	\$21,250	\$23,446	\$23,965	\$24,477	\$24,988	\$25,499	\$26,011	\$27,707

City of Emporia, Kansas					6/18/2024				
5 year Budget					6/13/24 10:37 AM				
2024-2029									
Revenue Detail and Expenditure Summary									
BOND & INTEREST FUND									
	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
Beginning Cash Balance	\$1,340,017	\$1,986,997	\$2,358,483	\$3,821,809	\$5,312,600	\$5,192,030	\$4,573,315	\$3,917,617	\$3,240,435
REVENUE									
Ad Valorem Property Tax	\$1,794,007	\$1,954,979	\$2,090,214	\$2,175,566	\$2,217,644	\$2,284,112	\$2,352,728	\$2,423,245	\$2,308,143
Back Tax Collection	\$42,618	\$56,415	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Special Assessments	\$82,354	\$68,913	\$35,302	\$35,301	\$35,302	\$35,302	\$35,302	\$35,302	
Motor Vehicle Tax	\$181,798	\$188,754	\$192,974	\$190,424	\$190,424	\$190,424	\$190,424	\$190,424	\$190,424
Recreational Vehicles	\$2,228	\$2,240	\$2,363	\$2,197	\$2,197	\$2,197	\$2,197	\$2,197	\$2,197
Ad Valorem Tax Reduction	-\$19,552	-\$21,102	-\$22,000	-\$22,000	-\$22,000	-\$22,000	-\$22,000	-\$22,000	-\$22,000
Interest on Investment	\$11,808	\$112,690	\$90,000	\$70,000	\$50,000	\$30,000	\$30,000	\$10,000	\$2,000
Recreation Center - Ball Diamond	\$47,700	\$46,350	\$0	\$0					
Recreation Center - Fitness Room	\$50,960	\$51,200	\$51,360	\$49,440					
Sales of Bonds	\$3,666,943								
Miscellaneous	\$31	\$0	\$0	\$0	\$0	\$0			
Transfer of Funds from Project Accounts	\$97,528	\$85,963	\$85,963	\$85,963	\$85,963				
TOTAL RECEIPTS	\$5,958,424	\$2,546,402	\$2,566,176	\$2,626,891	\$2,599,530	\$2,560,035	\$2,628,651	\$2,679,168	\$2,520,764
EXPENDITURES									
Principal	\$1,440,000	\$1,895,000	\$875,000	\$941,000	\$2,555,000	\$3,037,000	\$3,167,000	\$3,239,000	\$3,856,802
Interest Coupons	\$204,500	\$279,917	\$227,850	\$195,100	\$165,100	\$141,750	\$117,350	\$117,350	\$83,650
Transfer to project funds	\$3,666,943								
Excess Carryover		\$0	\$0						
TOTAL EXPENDITURES	\$5,311,443	\$2,174,917	\$1,102,850	\$1,136,100	\$2,720,100	\$3,178,750	\$3,284,350	\$3,356,350	\$3,940,452
Ending Cash Balance	\$1,986,997	\$2,358,483	\$3,821,809	\$5,312,600	\$5,192,030	\$4,573,315	\$3,917,617	\$3,240,435	\$1,820,746

5 year Budget					6/18/2024			
2024-2029					6/13/24 2:14 PM			
Revenue Detail and Expenditure Summary								
Multi Year Fund								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Beginning cash balance	\$3,304,127	\$3,060,011	\$2,995,998	\$660,100	\$189,807	(\$1,440,355)	(\$1,731,821)	(\$1,790,196)
Revenue								
Sales Tax	\$3,114,307	\$3,697,006	\$3,349,517	\$3,416,507	\$3,484,837	\$3,554,534	\$3,625,625	\$3,698,137
Interest	\$24,446	\$170,026	\$100,000	\$100,000	\$100,000	\$60,000	\$60,000	\$60,000
Misc revenue	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$0	(\$5,476)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,138,753	\$4,161,557	\$3,449,517	\$3,516,507	\$3,584,837	\$3,614,534	\$3,685,625	\$3,758,137
EXPENDITURES								
Transfers to projects	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Projects	\$3,382,869	\$4,175,570	\$5,785,415	\$3,986,800	\$5,215,000	\$3,906,000	\$3,744,000	\$2,601,000
TOTAL EXEPENDITURES	\$3,382,869	\$4,225,570	\$5,785,415	\$3,986,800	\$5,215,000	\$3,906,000	\$3,744,000	\$2,601,000
Revenue less Expenses	(\$244,116)	(\$64,013)	(\$2,335,898)	(\$470,293)	(\$1,630,163)	(\$291,466)	(\$58,375)	\$1,157,137
Ending Cash Balance	\$3,060,011	\$2,995,998	\$660,100	\$189,807	(\$1,440,355)	(\$1,731,821)	(\$1,790,196)	(\$633,059)

5 year Budget					6/18/2024			
2024-2029					6/13/24 10:46 AM			
Revenue Detail and Expenditure Summary								
Transient Guest Tax								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Beginning Cash Balance	\$649,123	\$810,802	\$999,063	\$588,887	\$513,887	\$483,887	\$553,887	\$623,887
REVENUE								
Transient Guest Tax	\$771,864	\$851,750	\$889,324	\$950,000	\$950,000	\$950,000	\$950,000	\$950,000
Interest on Investment	\$4,091	\$31,630	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Fence Rental	\$7,999	\$9,194	\$0	\$0	\$0	\$0	\$0	\$0
Misc	\$50,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable - Fence Rental	\$12,368	\$279						
TOTAL RECEIPTS	\$846,953	\$892,853	\$909,324	\$960,000	\$960,000	\$960,000	\$960,000	\$960,000
EXPENDITURES								
CVB Appropriation	\$365,000	\$385,000	\$462,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000
Trusler Sports Complex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City cost associated with events	\$30,000	\$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
Disc Golf course maintenance & Employee		\$0	\$100,000	\$100,000	\$100,000			
Red Rock's Appropriation	\$7,500	\$7,500	\$7,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
ESU Welch Stadium		\$0	\$400,000					
Emporia Main Street	\$56,250	\$100,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
Emporia Arts Council Support	\$10,000	\$10,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Emporia Granada	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Lifetime - Biking Event	\$15,000	\$15,000	\$15,000					
DDO	\$25,000	\$25,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Disc Golf Junior World Event				\$20,000				
PDGA Professional Disc Golf World	\$20,000		\$20,000					
Kansas Free for Arts (Halfway to Everyw	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
College of Emporia Alumni Association				\$0				
Imaginarium				\$50,000	\$25,000	\$25,000	\$25,000	\$25,000
National Teachers Hall of Fame				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Hispanics of Today and Tomorrow				\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Jones Disc Golf Course Improvements	\$55,529	\$0	\$30,000					
Hammond Park Crossings		\$21,528	\$0					
Miscellaneous	\$10,995	\$563	\$0	\$0	\$0	\$0	\$0	\$0
Special Projects		\$0	\$0					
TOTAL EXPENDITURES	\$685,274	\$704,591	\$1,319,500	\$1,035,000	\$990,000	\$890,000	\$890,000	\$890,000
Ending Cash Balance	\$810,802	\$999,063	\$588,887	\$513,887	\$483,887	\$553,887	\$623,887	\$693,887
Transient Guest Tax Receipts	2020	2021	2022	2023	2024	2025 Projection		
1ST QUARTER-JANUARY	\$193,559.51	\$105,764.76	\$184,682.75	\$217,964.96	\$208,253.00	\$238,003.00		
2ND QUARTER-APRIL	\$132,542.30	\$135,567.13	\$143,987.80	\$170,824.51	\$163,048.00	\$186,341.00		
3RD QUARTER-JULY	\$80,649.41	\$192,642.58	\$223,905.58	\$232,566.63	\$254,715.83	\$265,790.43		
4TH QUARTER-OCTOBER	\$151,949.08	\$200,102.99	\$219,288.14	\$230,393.63	\$263,307.01	\$263,307.01		
TOTAL	\$558,700.30	\$634,077.46	\$771,864.27	\$851,749.73	\$889,323.84	\$953,441.44		
	\$45,010 in late pmts	\$63,375 in late pmts						
Increased bed tax to 7% in January 2017		Changes			2025			
Increased bed tax to 8% in April 2024		Removed College of Emporia Alumni Assoc			(5,000)			
		Increased Halfway to Everywhere			10,000			
		Increased Imaginarium			25,000			

5 year Budget					06/18/24			
2024-2029					6/13/24 14:59			
Revenue Detail and Expenditure Summary								
Economic Sales Tax								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Beginning Cash Balance	\$247,081	\$1,423,876	\$1,319,821	\$979,728	\$952,536	\$890,344	\$828,152	\$765,960
Revenue:								
Sales Tax Receipts	\$925,000	\$926,188	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000
Interest Income	\$5,236	\$49,299	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Sales of Bonds	\$1,000,000							
Miscellaneous	100,000	0.00	195,906.15	0.00	0.00	0.00	0.00	0.00
RDA returned money								
Total Revenue	\$2,030,236	\$975,487	\$1,135,906	\$940,000	\$940,000	\$940,000	\$940,000	\$940,000
Expense:								
Appropriation to the RDA	\$350,000	\$350,000	\$400,000	\$386,192	\$386,192	\$386,192	\$386,192	\$386,192
Emporia Enterprises	\$25,000	\$35,000	\$35,000	\$0	\$35,000	\$35,000	\$35,000	\$35,000
Main Street			45,000	45,000	45,000	45,000	45,000	45,000
Dynamic Brewing LLC			500,000					
Flint Hills Tech College				100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Miscellaneous	\$7,500	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Project	\$120,941	\$59,963						
Water Tower Pmt & Land Purch	\$350,000	\$436,000	\$436,000	\$436,000	\$436,000	\$436,000	\$436,000	\$436,000
Simmons Discount		189,579						
RDA Structure consultant			60,000.00					
Excess Carryover		0	0.00					
Total Expenses	\$853,441	\$1,079,542	\$1,476,000	\$967,192	\$1,002,192	\$1,002,192	\$1,002,192	\$1,002,192
Ending Cash Balance	\$1,423,876	\$1,319,821	\$979,728	\$952,536	\$890,344	\$828,152	\$765,960	\$703,768
Main Street Allocation \$45,000								
Land Purchase Bond Pmt \$86,000								
Changes	2024	2025						
Removed Emporia Enterprise alloc		(35,000.00)						
Money Rec for Sale of REG prop	195,906.00							

5 year Budget					6/18/2024				
2024-2029					6/13/24 10:59 AM				
Revenue Detail and Expenditure Summary									
SPECIAL ALCOHOL FUND									
	2021 (Actual)	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Beginning Cash Balance	\$73,442	\$89,339	\$103,198	\$120,433	\$115,893	\$111,353	\$104,313	\$97,273	\$90,233
REVENUE									
Private Club Liquor Tax	\$86,358	\$100,043	\$110,168	\$104,660	\$104,660	\$104,660	\$104,660	\$104,660	\$104,660
Interest on Investment	\$40	\$565	\$4,267	\$3,000	\$3,000	\$500	\$500	\$500	\$500
TOTAL RECEIPTS	\$86,397	\$100,609	\$114,435	\$107,660	\$107,660	\$105,160	\$105,160	\$105,160	\$105,160
EXPENDITURES									
Appropriations	\$70,500	\$86,750	\$97,200	\$112,200	\$112,200	\$112,200	\$112,200	\$112,200	\$112,200
Special Projects			\$0	\$0					
TOTAL EXPENDITURES	\$70,500	\$86,750	\$97,200	\$112,200	\$112,200	\$112,200	\$112,200	\$112,200	\$112,200
Ending Cash Balance	\$89,339	\$103,198	\$120,433	\$115,893	\$111,353	\$104,313	\$97,273	\$90,233	\$83,193
Appropriations	Received in 2021	Receive in 2022	Receive in 2023	Receive in 2024	Requested for 2025	Receive in 2025			
Cross Winds	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000			
Corner House	\$48,750	\$75,000	\$75,000	\$85,000	\$100,000	\$85,000			
Emporia State University	\$6,750	\$6,750	\$7,200	\$7,200	\$7,200	\$7,200			
ESU - Orientation									
Empower House Ministries			\$0	\$0	\$7,000				
Total	\$70,500	\$96,750	\$97,200	\$112,200	\$134,200	\$112,200			
Receipts	2020	2021	2022	2023	2024				
1ST QUARTER - MARCH	\$22,675.47	\$17,214.78	\$23,976.09	\$25,545.75	\$26,804.33				
2ND QUARTER - JUNE	\$21,661.91	\$18,634.03	\$22,129.19	\$26,129.12					
3RD QUARTER - SEPTEMBER	\$7,881.01	\$25,844.73	\$28,544.72	\$31,037.27					
4TH QUARTER - DECEMBER	\$14,069.40	\$24,664.21	\$25,393.46	\$27,455.87					
TOTAL	\$66,287.79	\$86,357.75	\$100,043.46	\$110,168.01	\$26,804.33				
Changes	2025								
Reduced Corner House	(15,000)								
Reduced Empower	(7,000)								

5 year Budget						6/18/2024			
2024-2029						6/13/24 11:06 AM			
Revenue Detail and Expenditure Summary									
SPECIAL PARKS & RECREATION									
	2021 (Actual)	2022 (Actual)	2023 (Actual)	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Beginning Cash Balance	\$117,931	\$188,630	\$83,362	\$115,908	\$102,068	\$60,478	\$32,638	\$41,248	\$118,908
REVENUE									
Private Club Liquor Tax	\$86,358	\$100,043	\$110,168	\$104,660	\$104,660	\$104,660	\$104,660	\$104,660	\$104,660
Donations& Grants	\$4,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Kahola Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trf from projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investment	\$74	\$598	\$5,237	\$4,000	\$4,000	\$500	\$500	\$500	\$500
TOTAL RECEIPTS	\$90,698	\$100,642	\$115,405	\$108,660	\$108,660	\$105,160	\$105,160	\$105,160	\$105,160
EXPENDITURES									
Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commodities	\$0	\$14,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Band Allocation	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Capital Outlay	\$0	\$84,868	\$67,859	\$107,500	\$135,250	\$118,000	\$81,550	\$12,500	\$0
Contractual Services	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Project Accounts	\$0	\$96,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$20,000	\$205,909	\$82,859	\$122,500	\$150,250	\$133,000	\$96,550	\$27,500	\$15,000
Ending Cash Balance	\$188,630	\$83,362	\$115,908	\$102,068	\$60,478	\$32,638	\$41,248	\$118,908	\$209,068
Receipts									
	2020	2021	2022	2023	2024				
1ST QUARTER - MARCH	\$22,675	\$17,215	\$23,976	\$25,546	\$26,804				
2ND QUARTER - JUNE	\$22,612	\$18,634	\$22,129	\$26,129					
3RD QUARTER - SEPTEMBER	\$7,881	\$25,845	\$28,545	\$31,037					
4TH QUARTER - DECEMBER	\$14,069	\$24,664	\$25,393	\$27,456					
TOTAL	\$67,237	\$86,358	\$100,043	\$110,168	\$26,804				
Municipal Band requested \$15,000									
Changes									
Moved two Capital items back one year									

5 year Budget				6/18/2024				
2024-2029				6/13/24 2:50 PM				
Revenue Detail and Expenditure Summary								
SPECIAL STREET FUND								
	2022	2023	Budget	Budget	Budget	Budget	Budget	Budget
	(Actual)	(Actual)	2024	2025	2026	2027	2028	2029
Beginning Cash Balance	\$517,459	\$289,140	\$179,135	\$106,491	\$8,953	(\$41,214)	(\$121,335)	(\$233,068)
REVENUE								
Gasoline Tax	\$655,837	\$648,358	\$645,000	\$665,570	\$741,360	\$741,360	\$741,360	\$741,360
Special City-County Tax	\$77,404	\$79,800	\$79,813	\$79,813	\$79,813	\$79,813	\$79,813	\$79,813
Damages- Storm	\$23,089	\$28,423	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Interest on Investment	\$2,490	\$11,772	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Transfer of Funds	\$0	\$111,664	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sale of Salvage	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$4,497	\$228	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$763,350	\$880,245	\$834,813	\$852,383	\$928,173	\$928,173	\$928,173	\$928,173
EXPENDITURES								
Personnel Services	\$636,316	\$684,955	\$602,865	\$635,008	\$660,293	\$686,589	\$713,937	\$742,379
Vacancy	\$0	\$0	(\$11,518)	(\$12,147)	(\$12,633)	(\$13,138)	(\$13,663)	(\$14,210)
Maintenance & Repair	\$103,127	\$112,513	\$132,870	\$131,870	\$131,870	\$131,870	\$131,870	\$131,870
Commodities	\$109,968	\$108,252	\$135,350	\$154,350	\$154,350	\$154,350	\$154,350	\$154,350
Other Charges	\$38,629	(\$19,694)	(\$44,860)	(\$41,712)	(\$38,091)	(\$33,927)	(\$29,138)	(\$23,632)
Capital Outlay	\$14,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Lease payments	\$0	\$5,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Utilities	\$27,951	\$22,712	\$17,750	\$5,750	\$5,750	\$5,750	\$5,750	\$5,750
Communications	\$1,464	\$1,695	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
Training & Travel	\$8,784	\$13,778	\$10,500	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Contractual Services	\$43,212	\$36,614	\$36,800	\$41,100	\$41,100	\$41,100	\$41,100	\$41,100
Outstanding PO's		\$28,764						
Excess Carryover		\$0	\$0					
Audit Adjustments	\$7,343	(\$4,339)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$991,669	\$990,249	\$907,457	\$949,920	\$978,340	\$1,008,294	\$1,039,905	\$1,073,307
Net Change in Cash	(\$228,319)	(\$110,004)	(\$72,645)	(\$97,537)	(\$50,167)	(\$80,122)	(\$111,732)	(\$145,134)
Ending Cash Balance	\$289,140	\$179,135	\$106,491	\$8,953	(\$41,214)	(\$121,335)	(\$233,068)	(\$378,202)
Receipts	2021	2022	2023	2024				
1st Quarter - Jan Payment	\$161,595	\$167,558	\$167,413	\$159,680				
2nd Quarter - April Payment	\$149,246	\$157,106	\$149,530	\$151,744				
Extra Payment - June	\$54,672							
3rd Quarter - July Payment	\$172,643	\$166,060	\$166,506					
4th Quarter - Oct Payment	\$174,419	\$165,113	\$164,910					
Total	\$712,575	\$655,837	\$648,358	\$311,424				

Title: 2020 National Electrical Code

Agenda Date: June 18, 2024

Presented By: Kory Krause, Director of Building & Neighborhood Development

Background

It was decided last year by the Building Trades Board that the city move forward in adopting newer code editions. After updating and adopting the new plumbing and mechanical codes our next code review session was to move forward with updating the 2011 NEC to the 2020 National Electrical Code. Emporia's two building inspectors, I and five (5) master electrical contractors meet weekly this year to go through the 2020 edition of the NEC to discuss and approve all of the changes in this code cycle. These codes are the minimum life safety, building and fire safety codes to help protect persons and structures.

Discussion

Discuss with commission an ordinance to move forward in adopting the 2020 National Electrical Code with the relationship with updating our residential and commercial building codes.

Financial Considerations

None at this time

Attachments

2024 Building and Construction Regulations pertaining to the 2020 NEC.

ARTICLE VI. ELECTRICAL CODE

DIVISION 1. GENERALLY

Section 1. General.

1. **Electrical Wiring and Equipment.** All electrical wiring and equipment that is installed repaired, altered, replaced or connected thereto in any building or structure, old or new, or upon any premise shall conform to the requirements of this article, the laws of the state, and approved standards of safety for persons or property.
2. **Requirements.** Requirements for the administration, permits and inspections, licenses and certifications, and enforcement of this article are to be found in Articles I, II, and III of these regulations.

DIVISION 2. TECHNICAL STANDARDS

Section 2. National Electrical Code. Adopted by reference.

For the purpose of establishing rules and regulations for the installation, alteration, repair and maintenance of electrical wiring and equipment within the city, the National Electrical Code (NFPA 70-2011), sponsored by the National Fire Protection Association, One Batterymarch Park, Quincy, Massachusetts 02169-7471, is hereby incorporated by reference in this article and shall be the technical standard controlling in the installation of all wiring and equipment within the corporate limits of the city.

Section 3. Amendments and deletions.

1. **Amendments.** The 2020 edition of the National Electrical Code is amended in the following respect:
 - a. **Article 110, Requirements for Electrical Installations** shall be amended in the following respect:
 - (1) **110.14(A) Terminals.**
Connection of conductors to terminal parts shall ensure a mechanically secure electrical connection without damaging the conductors and shall be made by means of pressure connectors (including set-screw type), solder lugs, or splices to flexible leads. Connection by means of wire-binding screws or studs and nuts that have upturned lugs or the equivalent shall be permitted for 10 AWG or smaller conductors.

Terminals for more than one conductor and terminals used to connect aluminum shall be so identified.

b. **Article 210, Branch Circuits** is amended in the following respect:

(1) **210.8(F) Outdoor Outlets.**

For dwellings, all outdoor outlets, other than those covered in [210.8\(A\)](#), Exception No. 1, including outlets installed in the following locations, and supplied by single-phase branch circuits rated 150 volts or less to ground, 50 amperes or less, shall be provided with GFCI protection:

- (1) Garages that have floors located at or below grade level
- (2) Accessory buildings
- (3) Boathouses

If equipment supplied by an outlet covered under the requirements of this section is replaced, the outlet shall be supplied with GFCI protection.

Exception No. 1: GFCI protection shall not be required on lighting outlets other than those covered in [210.8\(C\)](#).

Exception No. 2: GFCI protection shall not be required for listed HVAC equipment. This exception shall expire September 1, 2026.

c. **Article 215, Feeders** is amended in the following respect:

(1) **Article 215.2, Minimum Rating and Size, (A) Feeders Not More Than 1000 Volts**, is amended by adding a new sub-item (4) to read as follows:

- (4) **Encasement of Feeder conductors.** Feeder conductors for residential occupancies, except one- and two-family dwellings, that supply a panel, sub-panel, or switch board with overcurrent protection of 100 amperes or greater shall be encased as required by Article 230.50 (B) (1). Such feeder conductors shall have overcurrent protection as required by Article 215.3.

Note: MC cable shall be considered encased.

d. **Article 230, Services** is amended in the following respect:

I. General

Article 230.2, Number of Services is amended by adding the following paragraph:

A building or other structure served shall be supplied by only one (1) service. When considering an area, lot, or other property designed or zoned as single-family residential use, all structures including accessory buildings shall be considered as being one (1) building.

- (2) **Article 230.24, Clearances, (B) Vertical Clearance for Overhead Service Conductors** is amended to read as follows:

(B) Vertical Clearance for Overhead Service Conductors. Overhead service-drop conductors, where not in excess of 1000 volts, nominal, shall have the following minimum clearance from final grade:

- (1) 3.0 m (10 ft.) - at the electric service entrance to buildings, also at the lowest point of the drip loop of the building electric entrance, and above areas or sidewalks accessible only to pedestrians, measured from final grade or other accessible surface only for service-drop cables supported on and cabled together with a grounded bare messenger where the voltage does not exceed 150 volts to ground.
- (2) 3.7 m (12 ft.) - for those areas over residential property and sidewalks accessible only to pedestrians where the voltage does not exceed 300 volts to ground.
- (3) 4.5 m (15 ft.) - for those areas over residential driveways where the voltage is limited to 300 volts to ground.
- (4) 5.5 m (18 ft.) - over public streets, alleys, roads, parking areas subject to truck traffic, driveways on other than residential property, and other land traversed by vehicles such as cultivated, grazing, forest, and orchard.

Exception: For commercial areas not subject to truck traffic, a reduced clearance to 4.5 m (15 ft.) may be allowed, providing approval has first been obtained from the local utility provider.

- (3) **Article 230.54, Overhead Service Locations**, is amended by adding new sub-item (H) to read as follows:

(H) Encasement of the Service Conductors from the Service Head to Service Equipment

- (1) **Protection.** Service conductors shall be encased in no less than one and one-quarter (1 1/4) inch rigid metal conduit, intermediate metal conduit, rigid nonmetallic conduit, or electrical metallic tubing, from the service head to the meter and shall be protected as in Article 230.50 from the meter socket to the point of attachment to the service equipment.

Exception: Through the roof installations supporting roof risers shall be a minimum two (2) inch galvanized rigid steel conduit and shall be

installed according to the local utility provider's 'Overhead Service Support Mast Assembly and Service Entrance Details'.

(4) **VI. Service Equipment - Disconnecting Means**

Article 230.70, General, (A) Location, is amended by adding the following exception.

Exception: In basements and similar locations, the service disconnecting means shall be located no more than forty-eight (48) inches from the point of entry of the service conductors.

(5) **Article 230.71(B) Two to Six Service Disconnecting Means shall be amended in its entirety to read:**

230.71(B) Two to Six Service Disconnecting Means.

Two to six service disconnects shall be permitted for each service permitted by [230.2](#) or for each set of service-entrance conductors permitted by [230.40](#), Exception No. 1, 3, 4, or 5. The two to six service disconnecting means shall be permitted to consist of a combination of any of the following:

- (1) Separate enclosures with a main service disconnecting means in each enclosure
- (2) Panelboards with a main service disconnecting means in each panelboard enclosure
- (3) Switchboard(s) where there is only one service disconnect in each separate vertical section with barriers provided between each vertical section to maintain the inadvertent contact protection required in [230.62](#) based on access from the adjacent section(s)
- (4) Service disconnects in switchgear, transfer switches, or metering centers where each disconnect is located in a separate compartment
- (5) Metering centers with a main service disconnecting means in each metering center
- (6) Motor control center(s) where there is only one service disconnect in a motor control center unit and a maximum of two service disconnects provided in a single motor control center with barriers provided between each motor control center unit or compartment containing a service disconnect to maintain the inadvertent contact protection required in [230.62](#) based on access from adjacent motor control center unit(s) or compartment(s)

Exception to (2), (3), (4), (5), and (6): Existing service equipment, installed in compliance with previous editions of this Code that permitted multiple service disconnecting means in a single enclosure, section, or compartment, shall be

permitted to contain a maximum of six service disconnecting means.

- (6) **Article 230.72, Grouping of Disconnects, (C) Access to Occupants**, is amended by adding the following exception:

Exception 2: In multi-occupancy buildings, each tenant space shall be provided with direct access to their service disconnect. If said disconnect is located outside of the tenant space, then such disconnect shall be capable of being locked in the open position.

- e. **Article 240, Overcurrent Protection** is amended by adding Article 240.84 to read as follows:

240.84. Circuit Breaker Size. The circuit breaker shall be full modular size and shape to occupy one (1) full space of the panel board. Tandem (slimline), twin, or mini breaker type or any circuit breaker that can be used to increase the number of circuits of which a panel board is designed shall not be installed in new construction.

- f. **Article 250, Grounding and Bonding**, is amended in the following respects:

Article 250.50, Grounding Electrode System, is amended by adding the following paragraph to read as follows:

(1)(a) For existing buildings, the grounding electrodes shall be installed as specified in 250.52(A)(1) and 250.52(A)(5).

Article 250.52, Grounding Electrodes, (A) Electrodes Permitted for Grounding, (5) Rod and Pipe Electrodes, is amended by adding sub-item (c) to read as follows:

(2)(c) The driven electrode shall be readily identifiable and located in sight of the meter socket.

- g. **Article 408 - Switchboards and Panelboards** is amended by adding a new paragraph to Article 408.54 to read as follows:

408.54. Maximum Number of Overcurrent Devices. The panelboard shall be of a size large enough to allow the installation of all circuit overcurrent devices required for the present installation and at least two (2) additional spaces for two hundred twenty (220) volt two-pole circuit overcurrent devices for future use.

- h. **Chapter 5, Special Occupancies**, is amended by inserting the following statement directly beneath the title:

SPECIAL OCCUPANCIES.

The fixed wiring method shall be metal raceways in the following cases:

- (1) All commercial and industrial zoning districts, except for mobile homes authorized by the zoning regulations as temporary use, and residential uses as defined by the Building Code.
- (2) Places of assembly, as per the Building Code.
- (3) Non-residential uses in any residential district.

Exception: Non-metallic raceways may be used where combustible construction is allowed under the current adopted Building Code.

i. **Article 590, Temporary Installations**

Article 590.4, General, is amended by adding the following paragraph to read as follows:

590.4 (C) Temporary Services for Construction Sites. Temporary services may be granted at construction sites prior to installation of service equipment in its permanent location as long as the installation of such temporary service shall comply with all the provisions of this code and as per the local utility provider's requirements.

1. Deletions. The 2014 edition of the National Electric Code is hereby deleted in the following respects:
 - a. **Article 230.43, Wiring Methods for 1000 Volts, Nominal, or Less**, is amended by deleting the following categories:
 - (1) Open wiring on insulators;
 - (2) Type IGS cable;
 - (6) Electrical nonmetallic tubing (ENT);
 - (7) Service-entrance cables;
 - (13) Type MC cable;
 - (14) Mineral-insulated, metal-sheathed cable;
 - (15) Flexible metal conduit not over 1.8 m (6 ft.) long or liquidtight flexible metal conduit not over 1.8 m (6 ft.) long between raceways, or between raceway and service equipment, with equipment bonding jumper routed with the flexible metal conduit or the liquidtight flexible metal conduit according to the provisions of 250.102(A), (B), (C) and (E)
 - (16) Liquid-tight flexible nonmetallic conduit
 - (17) High density polyethylene conduit (HDPE)
 - (18) Nonmetallic underground conduit with conductors (NUCC)

(19) Reinforced thermosetting resin conduit (RTRC)

- b. **Article 518.4, Wiring Methods, (B) Nonrated Construction**, is amended by deleting the following item: Nonmetallic-sheathed cable.
- c. **Article 520.5, Wiring Methods, (C) Nonrated Construction**, is amended by deleting the following item: Nonmetallic-sheathed cable.

Section 4. Wiring not to interfere with fire department or fire escapes.

No electrical wiring and equipment shall be installed over any street, alley, sidewalk or building in the city in such a manner that it may substantially interfere with the work of the fire department in the use of ladders or other fire-fighting apparatus, or which obstructs or renders hazardous the use of fire escape.

Section 5 -- Section 11. Reserved.

Title: Make My Move Update

Agenda Date: June 18, 2024

Presented By: Jim Witt SPC/Interim RDA President/Short Timer

Background:

In March of this year Make My Move, a company based in Indianapolis, Indiana, contacted the County Commission Chair about their program and services.

Discussion:

The County Commission Chair contacted the Interim RDA President who then set up a meeting with the Chamber/Ignite, the County, and RDA staff. That group eventually included the City's Special Projects Manager.

The group has met four times to discuss the feasibility of moving forward and had one face-to-face meeting with Make My Move staff. The group recently received a proposal for a potential Lyon County/Emporia.

Financial Considerations:

See the attached proposal. The County is interested in fiscal participation. The Interim RDA President will provide additional info at the Study Session.

Attachments:

Information from MAKE MY MOVE.

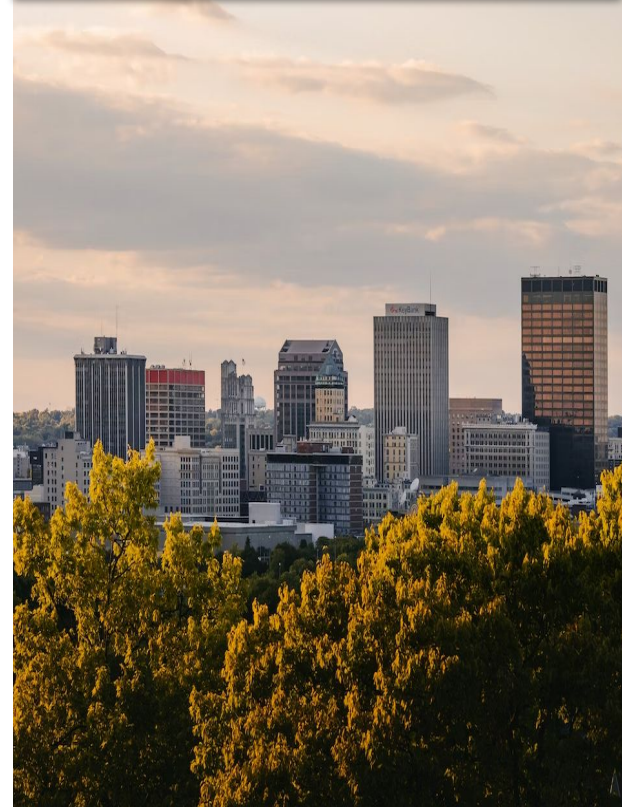
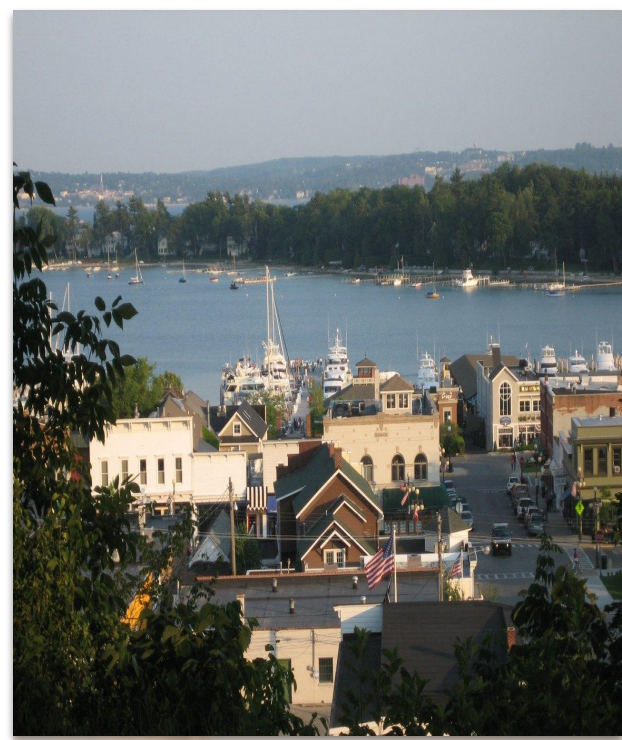


Make My Move

U.S. cities and towns are facing unprecedented growth challenges in the form of labor shortages and declining population growth.

However, every year, states and municipalities spend \$70B to grow their economies, but most of these dollars are focused on attracting more jobs, not people.

Source: U.S. Chamber of Commerce - August 2023
Source: U.S. Census Population Estimates - December 2021



The number of full-time remote workers in the U.S. alone has grown from 5 million in 2020 to more than 16 million today.

(Source:WFH Research)

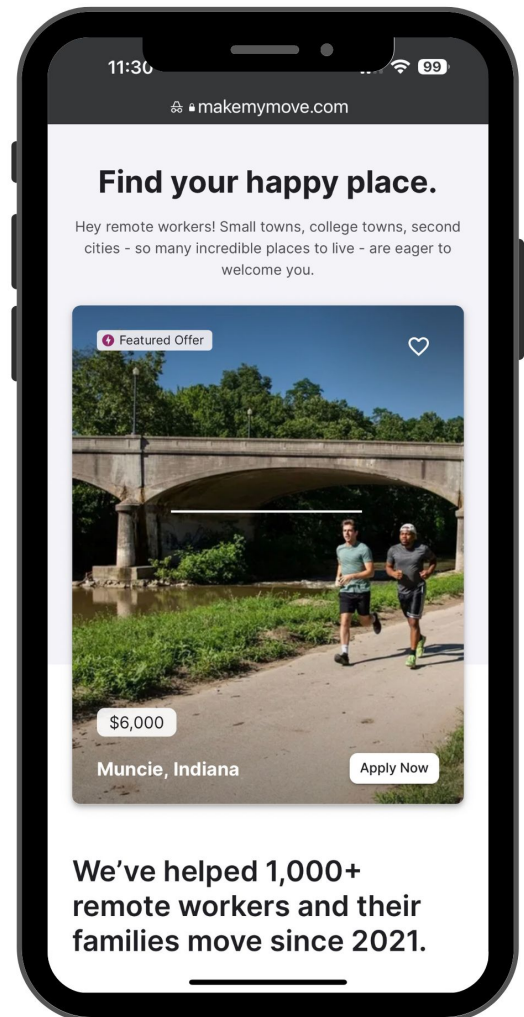
This represents a huge opportunity for states and communities to recruit move-ready talent and benefit from the financial impact they bring.



MakeMyMove grows communities by recruiting new residents and creating jobs.

We provide communities:

- **Fast, performance based ROI; Low-risk, no capital investment.**
- **New jobs, new residents-** Incremental workers for existing projects including trailing spouses and children.
- **Highly educated, high earning workforce-** Availability of skilled labor is the #1 factor in site selection.



1M+

Annual Visitors

175,000+

Registered Users

1,000+

People We've Moved

Our Movers

\$107,000

Average
Household
Income

52%

Bring a Spouse

\$91,730

Average Annual
Economic
Impact*

2.3

Average
Household Size



75%

College
Educated

**Economic Outputs generated by
IMPLAN.*

*Vanessa Hughes and her
husband moved to West
Lafayette, from Los Angeles.
Their story is featured in
Business Insider*

Our Movers

National Audience
Moved from
41
different states
(and **5**
countries)

Fast Movers
77%
Move Within
180 Days

Job Sector	%
Tech	28%
Management	17%
Finance	17%
Sales	7%
Administration	7%

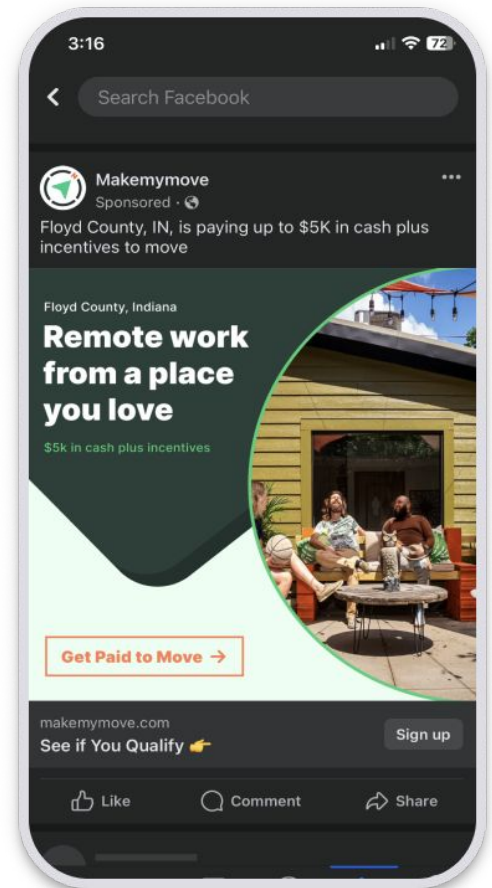
Net New
60%
No prior
connection to
area

Retention Rate
90%

25%
Have spouses
that can work
in the local
community

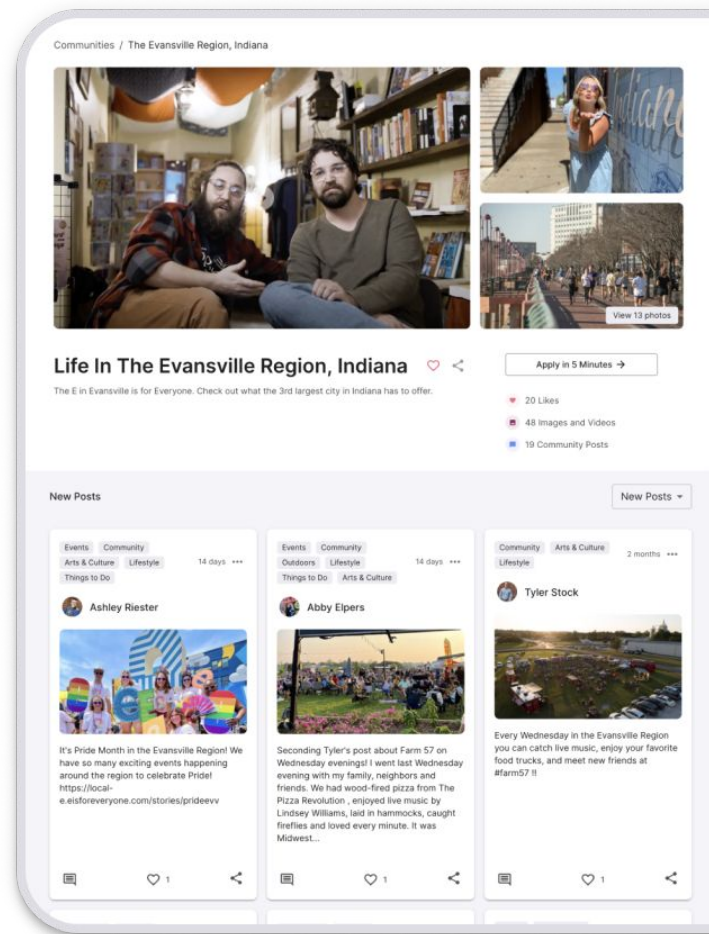
Attract

We attract thousands of move-ready workers to our site each month through digital advertisement, search marketing, and press.



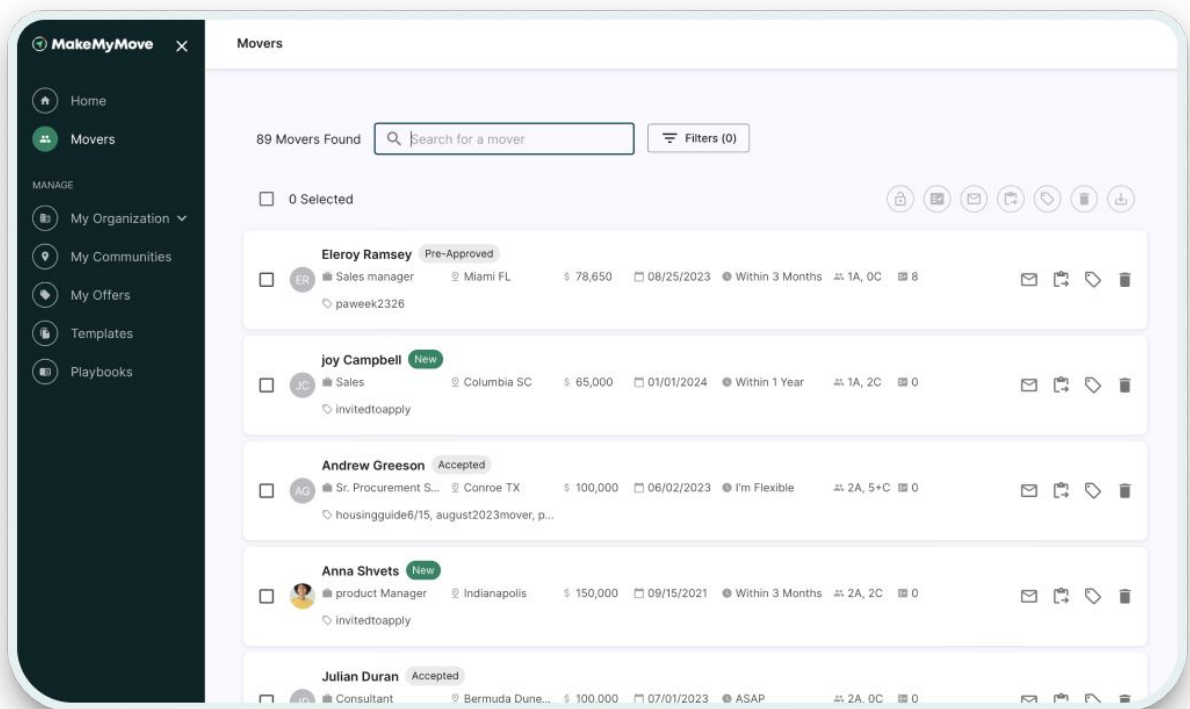
Promote

Promote your community through storytelling, videos, photos, cost of living comparisons, and local spotlights to drive applicants to your community.



Engage

Engage and qualify your applicants through text, email, and phone calls to land new residents.



Our tools will help you manage a pipeline of recruits, proprietary playbooks guide your path, and you'll be integrated with our support staff.

Move

Local voice and participation matter. Connect applicants with folks in your community to help answer questions and find housing.

Welcome residents when they arrive to make them feel at home.



Lincoln County, Kansas enlisted the help of their high school football team to help a new resident from MakeMyMove unload her truck after moving from Tennessee.

- **Economic development through people**
- **Average wages are 2.5 - 3X manufacturing**
- **Lower investment for *higher and faster* return**
- **Targeted and precise**
- **Rural communities can participate**
- **Addresses workforce and population growth**

Indiana Economic Development Corporation- Investment VS. Impact

**For every \$1 invested,
\$14 were generated in new
*annual economic output.***

\$40.3M

**Total New Annual
Economic Output
Generated**

\$2.9M

**IEDC Fund Matching
Grant Invested to
Date**

\$35.1M

**Total New
Annual
Consumer
Spending**

\$2.5M

**Total New
Annual State
and Local Tax
Revenue**

**1,006 new residents
from 40 different
states and 5 countries**

Indiana Case Study - Press

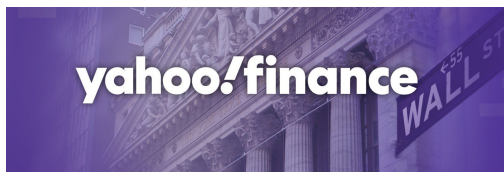
Indiana programs have been featured in



Chicago Tribune

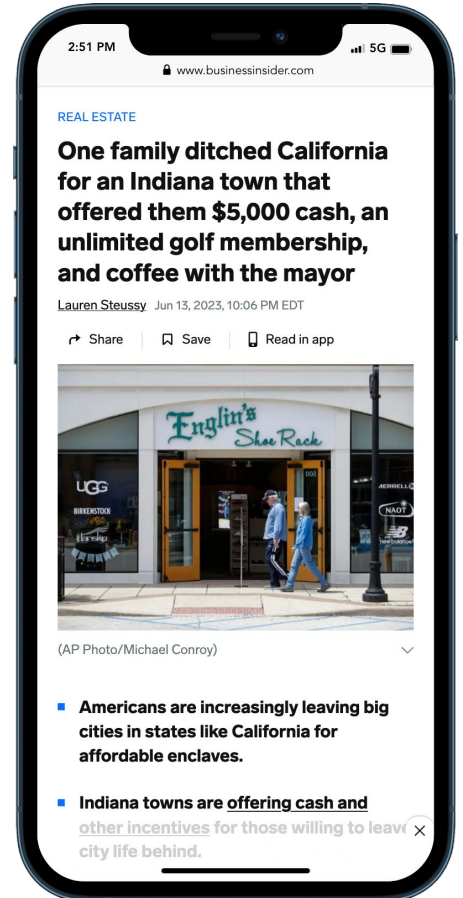
Los Angeles Times
msn | money

Bloomberg



Forbes

THE WALL STREET JOURNAL.



Press Reach

957M

Press Value

\$10M

Indiana Case Study - Mover Story



Logan saying 'thank you' to the Evansville Regional Partnership program owners, Ashley and Abby.

Since arriving in Evansville, Logan has become an advocate for the city. He's chatted with folks considering a move and even **helped other movers secure housing** at his apartment complex.

Logan also recently partnered with the University of Evansville's Center for Innovation and Change and **won a \$50,000 award from the U.S. Department of Energy** to support the work of his non-profit, Circular Venture Lab. The funds will be used to create the Evansville Energy Nucleus, which will highlight resources for manufacturers considering a move to the region.

*Logan Jenkins
Sheridan, WY >>> Evansville Indiana*

Thank you!

Mike Rutz

mike@makemymove.com

Cell: 317.698.6599

Ben Ledo

ben@makemymove.com

Cell: 317. 509.4639