2025

**CERTIFICATE**

To the Clerk of Stafford, State of Kansas
We, the undersigned, officers of
**City of Hudson**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT, and 16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 82,544 | 23,471 | 24.803 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Special Highway | | 7 | 10,786 | | |
| Sewer Disposal | | 7 | 104,429 | | |
| Non-Budgeted Funds-A | | 8 | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 197,759 | ✓ 23,471 | 24.803 |
| Budget Hearing Notice | | 9 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 946,292 |
| RNR Hearing Notice | | | | | Nov 1, 2024 Total Assessed Valuation |
| Neighborhood Revitalization | | 10 | | | |

RNR- 24.643

* prior yr tax = 23,470.68

| | |
|---|---|
| Revenue Neutral Rate | 24.643 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
ydreiling@adamsbrowncpa.com

Attest: 7-31, 2024
Lisa A. Weber
County Clerk

Governing Body

JUL 31 2024

**CPA Summary**
No assurance is provided. Substantially all disclosures omitted.

City of Hudson

2025

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 23,471 | 2,543 | 3 | 137 | 0 | 4 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 23,471 | 2,543 | 3 | 137 | 0 | 4 |

County Treas Motor Vehicle Estimate 2,543
County Treas Recreational Vehicle Estimate 3
County Treas 16/20M Vehicle Estimate 137
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.10835
Recreational Vehicle Factor 0.00013
16/20M Vehicle Factor 0.00584
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00017

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| | | | | | |
| Sewer Fund | General Fund | 0 | 25,000 | 25,000 | K.S.A. 12-825d |
| | | | | | |
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| | | | | | |
| | Totals | 0 | 25,000 | 25,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 25,000 | 25,000 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fu

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total Indebtedness** | | | | | 0 | | | 0 | 0 | 0 | 0 |

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | | | | |
| Totals | | | | | 0 | 0 | 0 |

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 59,442 | 17,253 | 10,334 |
| Receipts: | | | |
| Ad Valorem Tax | 22,356 | 23,471 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 750 | 500 | 500 |
| Motor Vehicle Tax | 2,864 | 2,676 | 2,543 |
| Recreational Vehicle Tax | 46 | 35 | 3 |
| 16/20M Vehicle Tax | 204 | 205 | 137 |
| Commercial Vehicle Tax | 748 | 604 | 0 |
| Watercraft Tax | 0 | 2 | 4 |
| Gross Earning (Intangible) Tax | 0 | 1,433 | 1,579 |
| Mineral Production Tax | | | |
| Local Alcoholic Liquor | | | |
| Compensating Use Tax | 1,981 | 2,200 | 2,000 |
| Local Sales Tax | 6,917 | 7,500 | 7,500 |
| Franchise Tax | 5,459 | 5,000 | 5,500 |
| Rent | 1,800 | 1,000 | 1,500 |
| Fines | 1,400 | 350 | 1,000 |
| Insurance Refund | 1,399 | 1,300 | 1,300 |
| Gas Allotment - SF CO | 900 | 900 | 900 |
| Donations | 3,200 | 0 | 0 |
| Licenses | 125 | 0 | 0 |
| | | | |
| Transfer In - Sewer | 0 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 897 | 400 | 500 |
| Neighborhood Revitalization Rebate | 0 | -1,495 | -1,227 |
| Miscellaneous | 100 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **51,146** | **71,081** | **48,739** |
| **Resources Available:** | **110,588** | **88,334** | **59,073** |
| Expenditures: | | | |
| Personal Services | 17,730 | 19,500 | 20,500 |
| Contractual | 15,732 | 18,500 | 20,000 |
| Commodities | 11,684 | 15,000 | 15,500 |
| Capital Outlay | 48,189 | 5,000 | 6,544 |
| Demolition | 0 | 20,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **93,335** | **78,000** | **82,544** |
| Unencumbered Cash Balance Dec 31 | 17,253 | 10,334 | xxxxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 89,910 | 98,693 | 82,544 |
| | Non-Appropriated Balance | | |
| **See Tab A** | ture/Non-Appr Balance | | 82,544 |
| | | Tax Required | 23,471 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | Amount of 2024 Ad Valorem Tax | | 23,471 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,511 | 9,066 | 7,426 |
| Receipts: | | | |
| State of Kansas Gas Tax | 2,555 | 3,360 | 3,360 |
| County Transfers Gas | 0 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **2,555** | **3,360** | **3,360** |
| **Resources Available:** | **9,066** | **12,426** | **10,786** |
| Expenditures: | | | |
| Commodities | 0 | 5,000 | 10,786 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **5,000** | **10,786** |
| Unencumbered Cash Balance Dec 31 | 9,066 | 7,426 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 10,421 | 13,251 | 10,786 |

Adopted Budget

| **Sewer Disposal** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 111,972 | 120,429 | 92,429 |
| Receipts: | | | |
| Charges to Customers | 12,020 | 12,000 | 12,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **12,020** | **12,000** | **12,000** |
| **Resources Available:** | **123,992** | **132,429** | **104,429** |
| Expenditures: | | | |
| Personal Services | 2,770 | 5,000 | 25,000 |
| Contractual-Sewer Lines | 185 | 2,500 | 25,000 |
| Commodities | 608 | 2,500 | 25,000 |
| Capital Outlay | 0 | 5,000 | 4,429 |
| Transfer to General Fund | 0 | 25,000 | 25,000 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **3,563** | **40,000** | **104,429** |
| Unencumbered Cash Balance Dec 31 | 120,429 | 92,429 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 79,598 | 77,472 | 104,429 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Hudson

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Improvement Fund** | | **Playground Fund** | | **ARPA Fund** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 32,842 | Cash Balance Jan 1 | 181 | Cash Balance Jan 1 | 123 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 33,146 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | State Aid | 6,743 | | | | | | | |
| Total Receipts | 0 | Total Receipts | 6743 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 6,743 |
| Resources Available: | 32,842 | Resources Available: | 6,924 | Resources Available: | 123 | Resources Availa | 0 | Resources Availa | 0 | 39,889 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Playground Expense | 13,666 | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 13,666 | Total Expenditures | 0 | Total Expenditur | 0 | Total Expenditur | 0 | 13,666 |
| Cash Balance Dec 31 | 32,842 | Cash Balance Dec 31 | -6,742 | Cash Balance Dec 31 | 123 | Cash Balance De | 0 | Cash Balance De | 0 | **26,223** |
| | | | See Tab B | | | | | | | **26,223** |

**Note: These two block figures should agree.

| CPA Summary |
|---|
| No assurance is provided. Substantially all disclosures omitted. |

## NOTICE OF BUDGET HEARING

The governing body of
**City of Hudson**
will meet on July 28, 2024 at 7:00 PM at the Community Hall, Hudson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Community Hall, Hudson, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 93,335 | 25.798 | 78,000 | 24.948 | 82,544 | 23,471 | 24.643 |
| Special Highway | | | 5,000 | | 10,786 | | |
| Sewer Disposal | 3,563 | | 40,000 | | 104,429 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 13,666 | | | | | | |
| | | | | | | | |
| Totals | 110,564 | 25.798 | 123,000 | 24.948 | 197,759 | 23,471 | 24.643 |
| *Revenue Neutral Rate*** | | | | | | | *24.643* |
| Less: Transfers | 0 | | 25,000 | | 25,000 | | |
| Net Expenditure | 110,564 | | 98,000 | | 172,759 | | |
| Total Tax Levied | 23,471 | | 23,471 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 909,784 | | 940,780 | | 952,447 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

**Sheila Witt**
Official Title: City Clerk

## 2025 Neighborhood Revitalization Rebate

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | 22,244 | 23.355 | 1,227 |
| Debt Service | 0 | | 0 |
| Library | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| TOTAL | 22,244 | 23.355 | 1,227 |

2024 July 1 Valuation: 952,447

Valuation Factor: 952.447

Neighborhood Revitalization Subj to Rebate: 52,555

Neighborhood Revitalization factor: 52.555

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

**TRI-COUNTY**

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Kiowa / Pratt / Stafford

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the state of Kansas.

Tri-County Tribune (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

**PUBLICATION DATES:**
Jul. 18, 2024

Notice ID: XsfRxseaRoewMuAXJ9V1
Publisher ID: 2479790
Notice Name: City of Hudson 2025 Budget

PUBLICATION FEE: $64.35

Lori Sibley
Lori Sibley, Newspaper Operations Manager, Cherry Road Media

**VERIFICATION**

STATE OF KANSAS
COUNTIES OF PRATT, KIOWA, STAFFORD

Signed or attested before me on this

18 day of July, A.D. 2024

Rhonda Zinn
Rhonda, Zinn / Notary Public
**My Commission Expires:** HOLD FOR DATE

STATE OF KANSAS NOTARY PUBLIC
RHONDA ZINN
My Appointment Expires
June 2, 2026

Published in
The Tri-County Tribune
Jul 18, 2024

**NOTICE OF BUDGET HEARING**

The governing body of
City of Hudson
will meet on July 29, 2024 at 7:00 PM at the Community Hall, Hudson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Community Hall, Hudson, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 93,320 | 23.798 | 78,000 | 24.948 | 82,544 | 23,471 | 24.963 |
| Special Highway | | | 5,000 | | 12,756 | | |
| Sewer Disposal | 3,563 | | 40,000 | | 104,429 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 13,668 | | | | | | |
| Totals | 110,564 | 23,798 | 123,000 | 24,948 | 197,729 | 23,471 | 24,963 |
| Revenue Neutral Rate** | | | | | | | 24,640 |
| Less: Transfers | 0 | | 25,000 | | 25,000 | | |
| Net Expenditure | 110,564 | | 98,000 | | 172,729 | | |
| Total Tax Levied | 23,471 | | 23,471 | | | | |
| Assessed Valuation | 949,784 | | 940,793 | | 952,467 | | |
| Outstanding Indebtedness, January 1: | 2022 | | 2023 | | 2024 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Sheila Wist
Official Title: City Clerk

2479790



LGL4715A05A0AAA.005385.02.02.000000