CERTIFICATE

To the Clerk of Trego County, State of Kansas

We, the undersigned, officers of

City of WaKeeney, KS

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax .	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,816,790	842,719	50.755
Debt Service	10-113	9			
Library	12-1220	9	117,980	106,217	6.397
Industrial Development	12-1617i	10	85,000	10,836	0.653
		10			
Special Highway		11	60,000		
Special Parks		11	9,000		
Sewer & Water		13	695,881		
Refuse & Recyling		13	291,000		
Principle & Interest - Utility Debt		14	174,624		
Local Drug Foreiture		14	15,000		
Opioid Addiction Fund			15,000		
Travel & Tourism		16	161,865		
General Transportation Bus		17	46,000		
GT Bus - Out-of-Town		18	78,300		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Totals		xxxxx	3,566,440	959,772	57.805
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice		24			16,603,817
Neighborhood Revitalization		25			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	54.326
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Attest: Oct 3, 2025

County Clerk

Governing Body

City of WaKeeney, KS 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	801,857	87,467	3,212	1,098	8,456	907
Debt Service						
Library	87,999	9,599	353	120	928	99
Industrial Development	11,665	1,272	47	16	123	13
TOTAL	901,521	98,338	3,612	1,234	9,507	1,019

County Treas Motor Vehicle Estimate	98,338				
County Treas Recreational Vehicle Estimate		3,612			
County Treas 16/20M Vehicle Estimate			1,234		
County Treas Commercial Vehicle Tax Estimate				9,507	
County Treas Watercraft Tax Estimate					1,019

Motor Vehicle Factor	0.10908				
Recreational Vehicle Factor		0.00401			
16/20M Vehicle Factor			0.00137		
Commercial Vehicle Factor				0.01055	
Watercraft Factor					0.00113

City of WaKeeney, KS 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement Reserve	40,000	-	100,000	12-1,118
General	Equipment Reserve	40,000	-	100,000	12-1,117
General	Group Health Insurance Reserve	12,125	14,000	15,000	Ordinance
Sewer & Water	Group Health Insurance Reserve	4,264	5,000	7,500	Ordinance
Sewer & Water	Utility Depreciation Reserve	50,000	-	65,000	12-825d
Sewer & Water	Principle & Interest - Utility Debt	174,624	174,624	174,624	Ordinance
Library	Library Capital Outlay	5,000	-	1,000	12-1,118
Library	Group Health Insurance Reserve	-	1,051	1,800	
Refuse & Recycling	General	20,000	10,000	25,000	12-825d
Travel & Tourism	T&T Capital Improvement Reserve	5,000	5,000	5,000	Ordinance
	Totals	351,013	209,675	494,924	
	Adjustments				
	Adjusted Totals	351,013	209,675	494,924	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of WaKeeney, KS

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Control Loan Fun	1/16/2007	9/2/2028	2.51	2,764,283	581,624	3/1 & 9/1	3/1 & 9/1	13,595	161,030	9,527	165,097
Total Other					**581,624**			**13,595**	**161,030**	**9,527**	**165,097**
Total Indebtedness					**581,624**			**13,595**	**161,030**	**9,527**	**165,097**

City of WaKeeney, KS

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	0	0	0

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of WaKeeney, KS
Trego County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$87,119	$106,217
Delinquent Tax	$0	$0
Motor Vehicle Tax	$10,000	$9,599
Recreational Vehicle Tax	$400	$353
16/20M Vehicle Tax	$0	$120
TOTAL TAXES	$97,519	$116,289
Difference in Total Taxes:	$18,770	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,891,576	$16,594,307
Did Assessed Valuation Decrease?	No	
Levy Rate	5.537	6.401
Difference in Levy Rate:	0.864	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	147,810	71,806	185,939
Receipts:			
Ad Valorem Tax	691,487	793,838	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,360	0	0
Motor Vehicle Tax	81,032	85,000	87,467
Recreational Vehicle Tax	2,980	3,000	3,212
16/20M Vehicle Tax	0	0	1,098
Commercial Vehicle Tax	8,452	8,500	8,456
Watercraft Tax	0	0	907
			0
Local Alcoholic Liquor	5,772	4,600	6,336
Local Sales Tax	410,889	410,000	410,000
Licenses & Permits			
Utility Franchise Fees	114,140	120,000	120,000
Beverage & Other Permits	4,140	4,000	4,000
VIN Inspections	0	3,000	3,000
Charges for Services			
Swimming Pool Receipts	12,937	13,000	13,000
Cemetery - Lots & Services	8,230	4,000	4,000
Fines & Fees			
Municipal Court	35,745	25,000	35,000
Muni Court - Diverson	5,699	5,000	7,000
Bail Bonds	3,925	2,000	2,000
Grants	0	0	0
Transfers in From:			
Refuse & Recycling Utility	20,000	10,000	25,000
Rental Income - Barclay Office	15,300	15,300	6,000
Interest on Idle Funds	53,697	45,000	35,000
Sale of Surplus Equipment	21,792	12,000	0
Neighborhood Revitalization Rebate			0
Miscellaneous	34,059	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,550,636**	**1,588,238**	**796,476**
Resources Available:	**1,698,446**	**1,660,044**	**982,415**

City of WaKeeney, KS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,698,446	1,660,044	982,415
Expenditures:			
General Administration			
Salaries & Wages	393,820	395,000	400,000
Employee Group Insurance	34,742	30,000	45,000
Utilities & Street Lights	60,446	60,000	70,000
Services, Supplies, & Maintenance	79,184	85,000	90,000
Vehicle Fuel	17,271	15,000	20,000
Dues & Subscriptions	2,087	3,000	4,000
Insurance	93,390	99,000	105,000
Miscellaneous	5,347	5,000	5,000
Training & Travel	2,315	3,000	7,000
Swimming Pool Expense	14,763	15,000	18,000
Refund Bail Bonds	1,050	2,000	2,000
General - Public Safety			
Salaries & Wages	289,189	300,000	307,000
Employee Group Insurance	26,982	27,000	45,000
Services, Supplies, & Maintenance	25,868	28,000	35,000
Telephone & Computer Server	19,494	2,000	15,000
Vehicle Fuel	11,609	12,000	15,000
Vehicle Repairs	19,025	10,000	15,000
Dues & Subscriptions	160	500	1,000
Training & Travel	4,067	4,000	5,000
Law Enforcement Fees	46,800	46,800	46,800
Equipment Annual Fees	59,320	15,000	15,000
Miscellaneous	2,230	3,000	3,000
Fire Department - Annual Budget	40,084	40,000	49,490
Diversion Funds Expense	486	500	1,000
General - Employee Benefits			
Employer's Social Security	53,490	54,850	56,000
Employer's KPERS	60,505	66,700	67,000
Kansas Unemployment Tax	1,160	1,000	5,000
Worker's Compensation Insurance	36,376	17,255	19,000
Appropriations To:			
General Transportation Bus	10,000	10,000	15,000
Christmas Greenery & Lights	4,150	5,000	6,000
Trego County Airport	2,500	2,500	2,500
Miscellaneous Appropriations	6,073	7,000	7,000
Capital Outlay	0	0	0
Street Maintenance	100,672	80,000	90,000
Parks Capital Outlay	9,860	15,000	15,000
Transfer to Other Funds			
Capital Improvement Reserve	40,000	0	100,000
Equipment Reserve	40,000	0	100,000
Group Health Insurance Reserve	12,125	14,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,626,640**	**1,474,105**	**1,816,790**
Unencumbered Cash Balance Dec 31	71,806	185,939	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,657,425	1,710,290	1,816,790
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,816,790
		Tax Required	834,375
	Delinquent Comp Rate:	1.0%	8,344
		Amount of 2025 Ad Valorem Tax	842,719

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,676	6,676	6,676
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,676**	**6,676**	**6,676**
Expenditures:			
	0		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	6,676	6,676	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 1.0%		0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,526	5,442	1,516
Receipts:			
Ad Valorem Tax	84,365	87,119	xxxxxxxxxxxxxxx
Delinquent Tax	2,517	0	0
Motor Vehicle Tax	9,956	10,000	9,599
Recreational Vehicle Tax	367	400	353
16/20M Vehicle Tax	0	0	120
Commercial Vehicle Tax	1,019	1,100	928
Watercraft Tax	0	0	99
Fines & Fees	131	0	150
Memorial Donations			
Grants			
Interest on Idle Funds	90	80	50
State Aide			
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,445**	**98,699**	**11,299**
Resources Available:	**103,971**	**104,141**	**12,815**
Expenditures:			
Salaries & Wages	61,604	67,000	74,000
Employer's Social Security	4,697	5,125	5,400
Employer's KPERS	4,655	4,800	5,400
Employee Group Insurance	0	5,500	9,480
Telephone	285	300	600
Services, Supplies, & Maintenance	4,157	3,000	3,000
Utilities	3,648	4,000	4,000
Furniture & Fixtures	0	100	500
Training, Travel & Dues	0	100	300
Building & Equipmentment Maintenance	0	500	1,500
Programming	1,330	1,500	1,500
Videos, Books, Periodicals, & Audio	9,198	8,600	6,500
Bibliographic Supplies	113	100	500
State Grant Expense	0	0	0
Insurance	0	0	300
Other Grant Expense	2,037	0	0
Technology & E Books	1,805	2,000	3,000
Transfer to Library Capital Outlay	5,000	0	1,000
Miscellaneous	0		1,000
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**98,529**	**102,625**	**117,980**
Unencumbered Cash Balance Dec 31	5,442	1,516	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	100,900	108,100	117,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	117,980
		Tax Required	105,165
	Delinquent Comp Rate:	1.0%	1,052
		Amount of 2025 Ad Valorem Tax	106,217

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,143	111,352	72,800
Receipts:			
Ad Valorem Tax	27,100	11,548	xxxxxxxxxxxxxxxx
Delinquent Tax	771	0	
Motor Vehicle Tax	2,781	2,500	1,272
Recreational Vehicle Tax	103	100	47
16/20M Vehicle Tax	0	0	16
Commercial Vehicle Tax	284	200	123
Watercraft Tax	0	0	13
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,039**	**14,348**	**1,471**
Resources Available:	**119,182**	**125,700**	**74,271**
Expenditures:			
Economic & Community Development	3,030	50,000	80,000
Code Enforcement	4,800	2,900	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,830**	**52,900**	**85,000**
Unencumbered Cash Balance Dec 31	111,352	72,800	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	90,000	80,000	85,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,000
		Tax Required	10,729
	Delinquent Comp Rate:	1.0%	107
		Amount of 2025 Ad Valorem Tax	10,836

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,952	2,394	12,100
Receipts:			
State of Kansas Gas Tax	47,588	47,900	47,900
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,588**	**47,900**	**47,900**
Resources Available:	**49,540**	**50,294**	**60,000**
Expenditures:			
Street Maintenance	47,146	38,194	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,146**	**38,194**	**60,000**
Unencumbered Cash Balance Dec 31	2,394	12,100	0
2024/2025/2026 Budget Authority Amoun	60,000	60,000	60,000

0

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,645	2,494	2,664
Receipts:			
Local Alcoholic Liquor Tax	5,772	4,600	6,336
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,772**	**4,600**	**6,336**
Resources Available:	**8,417**	**7,094**	**9,000**
Expenditures:			
Park Maintenance	5,923	4,430	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,923**	**4,430**	**9,000**
Unencumbered Cash Balance Dec 31	2,494	2,664	0
2024/2025/2026 Budget Authority Amoun	9,000	9,000	9,000

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,080	82,895	108,881
Receipts:			
Water Receipts	291,193	300,000	300,000
Sewer Receipts	262,780	260,000	260,000
Bulk Water	12	2,000	2,000
Install & Connect Fees	2,085	5,000	3,000
Late Charges	6,499	6,000	6,000
Tower Rent	9,267	9,000	9,000
Miscellaneous	7,091	5,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**578,927**	**587,000**	**587,000**
Resources Available:	**658,007**	**669,895**	**695,881**
Expenditures:			
Salaries & Wages	161,757	180,000	204,000
Employer's Social Security	12,263	13,770	15,606
Employer's KPERS	15,012	19,300	21,600
Employee Group Insurance	20,396	27,000	38,000
Utilities - Water	42,613	40,000	42,000
Utilities - Sewer	5,829	10,000	12,000
Services, Supplies, & Maintenance - Water	44,732	45,000	50,000
Services, Supplies, & Maintenance - Sewer	13,893	15,000	20,000
Vehicle Fuel - Water	3,329	4,000	6,000
Vehicle Fuel - Sewer	3,433	4,000	6,000
Dues & Subscriptions	962	1,500	2,000
Training & Travel	570	1,000	5,000
Water Leases	10,940	8,320	8,500
Sales Tax	4,224	5,000	5,000
State Water Fees	5,614	5,500	6,000
Capital Outlay	0	0	4,051
Transfer to Principal & Interest - Utility Debt	174,624	174,624	174,624
Transfer to Utility Depreciation Reserve	50,000	0	65,000
Transfer to Group Health Insurance Reserve	4,264	5,000	7,500
Cash Reserve (2026 column)			
Miscellaneous	657	2,000	3,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**575,112**	**561,014**	**695,881**
Unencumbered Cash Balance Dec 31	82,895	108,881	0
2024/2025/2026 Budget Authority Amount:	693,224	690,624	695,881

Adopted Budget

Refuse & Recyling	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,676	18,506	18,506
Receipts:			
Charges for Services	247,608	250,000	250,000
Sale of Recyclables	3,763	3,000	3,000
Compost Carts	21,583	22,000	22,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**272,954**	**275,000**	**275,000**
Resources Available:	**292,630**	**293,506**	**293,506**
Expenditures:			
Contractual Services - Refuse & Recycling	232,200	236,000	236,000
Contractual Services - Compost Carts	13,446	14,000	14,000
Services, Supplies, & Maintenance	5,974	12,000	12,000
Utilities	2,504	3,000	4,000
Transfer to General	20,000	10,000	25,000
Capital Outlay	0	0	0
Fuel Surcharge	0	0	0
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**274,124**	**275,000**	**291,000**
Unencumbered Cash Balance Dec 31	18,506	18,506	2,506
2024/2025/2026 Budget Authority Amount:	291,500	286,500	291,000

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Principle & Interest - Utility Debt**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,142	1,141	1,140
Receipts:			
Transfer from Sewer & Water	174,624	174,624	174,624
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,624**	**174,624**	174,624
Resources Available:	**175,766**	**175,765**	**175,764**
Expenditures:			
Principal	157,063	161,030	165,097
Interest	17,562	13,595	9,527
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,625**	**174,625**	**174,624**
Unencumbered Cash Balance Dec 31	1,141	1,140	1,140
2024/2025/2026 Budget Authority Amount	174,625	174,625	174,624

Adopted Budget

Local Drug Foreiture	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,549	4,321	10,000
Receipts:			
Civil Forefeitures	832	5,679	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**832**	**5,679**	**5,000**
Resources Available:	**19,381**	**10,000**	**15,000**
Expenditures:			
Capital Outlay	15,060	0	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,060**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	4,321	10,000	0
2024/2025/2026 Budget Authority Amount	55,000	25,000	15,000

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Addiction Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,278	11,511	14,511
Receipts:			
State Aid	6,233	3,000	489
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,233**	**3,000**	**489**
Resources Available:	**11,511**	**14,511**	**15,000**
Expenditures:			
Addiction Prevention Expense	0	0	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	11,511	14,511	0
2024/2025/2026 Budget Authority Amount	0	10,000	15,000

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Travel & Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	164,367	175,956	166,446
Receipts:			
Guest Tax	120,130	130,000	135,000
Special Projects	19,244	2,000	0
Christmas	0	0	0
Grants	25,000	0	0
Main Street	785	700	1,000
Interest on Idle Funds	139	150	150
Miscellaneous	658	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**165,956**	**133,850**	**137,150**
Resources Available:	**330,323**	**309,806**	**303,596**
Expenditures:			
Office			
Salaries & Wages	30,911	32,000	48,000
Employer's Social Security	2,365	2,500	4,000
Employer's KPERS	3,171	3,400	4,565
Employee Group Insurance	0	0	8,100
Telephone	473	500	1,200
Supplies	595	1,000	3,000
Dues & Subscriptions	1,075	2,000	2,000
Web Site Maintenance	960	960	2,500
Training & Travel	3,474	5,000	10,000
Advertising			
Tourism Ads	27,413	15,500	18,000
Billboards		5,000	6,500
Brochures		2,000	1,000
Sponsorships		3,500	4,000
Blogs			500
Projects			
Annual Projects	66,121	30,000	1,500
Main Street		10,000	
Special & Misc. Projects		10,000	15,000
Christmas		8,000	8,000
Smoky Valley Scenic Byway		1,000	3,500
Transfer to Capital Improvement Res	5,000	5,000	5,000
Capital Outlay	12,746	5,000	15,000
Cash Reserve (2026 column)			
Miscellaneous	63	1,000	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**154,367**	**143,360**	**161,865**
Unencumbered Cash Balance Dec 31	175,956	166,446	141,731
2024/2025/2026 Budget Authority Amoun	154,065	154,475	161,865

See Tab A

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Transportation Bus**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,182	13,326	12,000
Receipts:			
Fares	9,171	9,000	9,000
State Reimbursement	13,854	14,000	15,000
Donations	0	0	0
City Appropriation	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,025**	**33,000**	**34,000**
Resources Available:	**44,207**	**46,326**	**46,000**
Expenditures:			
Salaries & Wages	20,400	21,000	25,000
Employer's Social Security	1,565	1,600	1,900
Employer's KPERS	1,963	2,250	2,650
Advertising	804	1,000	1,000
Telephone	534	600	800
Services, Supplies, and Maintenance	564	2,439	7,400
Fuel	3,159	3,500	5,000
Training & Travel	155	200	500
Insurance	1,737	1,737	1,737
Cash Reserve (2026 column)			
Miscellaneous	0	0	13
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,881**	**34,326**	**46,000**
Unencumbered Cash Balance Dec 31	13,326	12,000	0
2024/2025/2026 Budget Authority Amount	46,100	44,800	46,000

CPA Summary

City of WaKeeney, KS 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GT Bus - Out-of-Town**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,165	41,583	32,483
Receipts:			
Fares	4,275	4,000	4,000
State Reimbursement	30,614	30,000	35,000
Donations	34,316	22,000	20,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,205**	**56,000**	**59,000**
Resources Available:	**95,370**	**97,583**	**91,483**
Expenditures:			
Salaries & Wages	39,100	43,500	54,500
Employer's Social Security	3,042	3,300	4,500
Advertising	1,094	1,100	1,100
Vehicle Insurance	1,695	1,750	1,750
Fuel	3,813	9,000	8,000
Services, Supplies, and Maintenance	2,306	3,650	3,550
Storage	1,800	1,200	1,200
Telephone	454	500	600
Training & Travel	483	500	1,750
Dues	0	100	100
Driver Phyicals	0	500	750
Cash Reserve (2026 column)			
Miscellaneous	0		500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,787**	**65,100**	**78,300**
Unencumbered Cash Balance Dec 31	41,583	32,483	13,183
2024/2025/2026 Budget Authority Amount	75,200	66,375	78,300

CPA Summary

City of WaKeeney, KS

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management Reserve		**Spena Donation Reserve**		**Spena Estate - Cemetery**		**Capital Improvement Reserve**		**Utility Depr Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,579	Cash Balance Jan 1	6,878	Cash Balance Jan 1	12,969	Cash Balance Jan 1	122,720	Cash Balance Jan 1	1,034,125	1,191,271
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	65			Interest	34	Interest on Idle Funds	335	XFER from S&W	50,000	
						XFER from General	40,000			
						XFER from T&T	5,000			
Total Receipts	65	Total Receipts	0	Total Receipts	34	Total Receipts	45,335	Total Receipts	50,000	95,434
Resources Available:	14,644	Resources Available:	6,878	Resources Available:	13,003	Resources Available:	168,055	Resources Available:	1,084,125	1,286,705
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Risk Mgt Expense	0	Supplies	62	Cemetery Flowers	0	Capital Outlay	0	Capital Outlay	145,690	
Total Expenditures	0	Total Expenditures	62	Total Expenditures	0	Total Expenditures	0	Total Expenditures	145,690	145,752
Cash Balance Dec 31	14,644	Cash Balance Dec 31	6,816	Cash Balance Dec 31	13,003	Cash Balance Dec 31	168,055	Cash Balance Dec 31	938,435	1,140,953 **
										1,140,953 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney, KS

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**ARPA Fund**		**Library Capital Outlay Reserve**		**Group Health Insurance Reserve**		**Insurance Claim Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	102,732	Cash Balance Jan 1	98,114	Cash Balance Jan 1	5,626	Cash Balance Jan 1	14,056	Cash Balance Jan 1	2,430	222,958
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Aid - GT Bus	115,380			XFER from Library	5,000	XFER from General	12,125	Fire Ins. Proceeds	0	
XFER from General	40,000					XFER from S&W	4,264			
						Interest on Idle Funds	22			
Total Receipts	155,380	Total Receipts	0	Total Receipts	5,000	Total Receipts	16,411	Total Receipts	0	176,791
Resources Available:	258,112	Resources Available:	98,114	Resources Available:	10,626	Resources Available:	30,467	Resources Available:	2,430	399,749
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchases	165,825	Capital Outlay		Capital Outlay	0	Claims	20,965	Disbursements	0	
Total Expenditures	165,825	Total Expenditures	0	Total Expenditures	0	Total Expenditures	20,965	Total Expenditures	0	186,790
Cash Balance Dec 31	92,287	Cash Balance Dec 31	98,114	Cash Balance Dec 31	10,626	Cash Balance Dec 31	9,502	Cash Balance Dec 31	2,430	212,959 **
										212,959 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney, KS

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CID Sales Tax Fund		**F-14 Restoration Fund**		**S. 1st Street KDOT Cost Share**		**Downtown TA Project**		**Kelly Plaza Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	73,248	Cash Balance Jan 1	-224,727	Cash Balance Jan 1	0	Cash Balance Jan 1	0	-151,479
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Triplet 24/7 Sales Tax	116,718	Grant - Dept of Commerce	19,839	State Aid	91,532			Hansen Grant	85,000	
Total Receipts	116,718	Total Receipts	19,839	Total Receipts	91,532	Total Receipts	0	Total Receipts	85,000	313,089
Resources Available:	116,718	Resources Available:	93,087	Resources Available:	-133,195	Resources Available:	0	Resources Available:	85,000	161,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursement	116,718	Plane Restoration Exp.	50,062	Construction	16,704	Engineering		QMC Design Contract	70,000	
Total Expenditures	116,718	Total Expenditures	50,062	Total Expenditures	16,704	Total Expenditures	0	Total Expenditures	70,000	253,484
Cash Balance Dec 31	0	Cash Balance Dec 31	43,025	Cash Balance Dec 31	-149,899	Cash Balance Dec 31	0	Cash Balance Dec 31	15,000	-91,874 **
					See Tab B					-91,874 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The Governing Body of

City of WaKeeney, KS

will meet on September 16, 2025 at 6:15 PM at City Hall, 408 Russell Avenue, WaKeeney, KS 67672 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,626,640	47.864	1,474,105	50.458	1,816,790	842,719	50.784
Debt Service							
Library	98,529	5.675	102,625	5.537	117,980	106,217	6.401
Industrial Development	7,830	1.582	52,900	0.734	85,000	10,836	0.653
Special Highway	47,146		38,194		60,000		
Special Parks	5,923		4,430		9,000		
Sewer & Water	575,112		561,014		695,881		
Refuse & Recyling	274,124		275,000		291,000		
Principle & Interest - Utility Debt	174,625		174,625		174,624		
Local Drug Foreiture	15,060				15,000		
Opioid Addiction Fund					15,000		
Travel & Tourism	154,367		143,360		161,865		
General Transportation Bus	30,881		34,326		46,000		
GT Bus - Out-of-Town	53,787		65,100		78,300		
Non-Budgeted Funds-A	145,752						
Non-Budgeted Funds-B	186,790						
Non-Budgeted Funds-C	253,484						
Totals	3,650,050	55.121	2,925,679	56.729	3,566,440	959,772	57.838
						*Revenue Neutral Rate***	*54.326*
Less: Transfers	351,013		209,675		494,924		
Net Expenditure	3,299,037		2,716,004		3,071,516		
Total Tax Levied	833,345		901,521		xxxxxxxxxxx		
Assessed Valuation	15,264,256		15,891,576		16,594,307		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	891,880	738,687	581,624
Lease Purchase Principal	0	0	0
Total	891,880	738,687	581,624

*Tax rates are expressed in mills

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

H.D. Howard

City Administrator

City of WaKeeney, KS

Resolution #09162025

A RESOLUTION OF THE CITY OF WaKEENEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of WaKeeney, KS was calculated as 54.326 mills by the Trego County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of WaKeeney will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 16, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of WaKeeney, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WaKEENEY:

The City of WaKeeney shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.838 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 16th day of September 2025 and SIGNED by the Council President.

Ranita Deines

Ranita Deines, Council President

Attested:

H.D. Howard, City Administrator / Clerk

Roll Call Vote

A Roll Call Vote of the WaKeeney City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2025

Resolution #09162025

Governing Body Member	Yes	No	No Vote
Brent Deines	X		
Ranita Deines	X		
Curtis Flax	X		
Kristin McCoy			X
Shane Pfeifer	X		
TOTAL	**4**	**0**	**1**

Certified:

H.D. Howard, City Administrator / Clerk

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive weeks, the first publication thereof being made as aforesaid on the 4th day of September, 2025, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 5th day of Sept., 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-2-26

[signature]
Notary Public's Signature

Publication Fee $ 106.88
Affidavit, Notary's Fee $ 1.00
Additional copies ___ @___ $ _____
Total Publication Fee $ 107.88

(First published in the Western Kansas World Thursday, September 4, 2025)

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2026

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Special Parks	5,923		4,430		9,000		
Sewer & Water	575,112		561,014		695,881		
Refuse & Recyling	274,124		275,000		291,000		
Principle & Interest - Utility Debt	174,525		174,625		174,624		
Local Drug Forciture	15,060				15,000		
Opioid Addiction Fund					15,000		
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Assessed Valuation	15,264,256		15,891,576		16,594,307		
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G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	891,880		738,687		581,624		
Lease Purchase Principal	0		0		0		
Total	891,880		738,687		581,624		

*Tax rates are expressed in mills

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

H.D. Howard
City Administrator
City of WaKeeney, KS