State of Kansas
City

2022

CERTIFICATE

To the Clerk of Trego, State of Kansas
We, the undersigned, officers of
City of WaKeeney
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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,552,880	646,601	48.570
Debt Service	10-113	8			
Library	12-1220	8	99,100	89,567	6.728
Industrial Development	79-4001	9	90,000	25,156	1.890
		9			
Special Highway		10	52,000		
Special Parks		10	6,000		
Sewer & Water		11	643,919		
Refuse & Recyling		11	262,723		
Principle & Interest - Utility Debt		12	174,625		
Local Drug Foreiture		12	30,000		
Travel & Tourism		13	99,750		
General Transportation Bus		14	40,800		
GT Bus - Out-of-Town		15	54,850		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	3,106,647	761,324	57.188
					County Clerk's Use Only
Budget Summary		18			13,312,640
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Attest: October 5 2021
Rose Augustine
County Clerk

Governing Body

CPA Summary

City of WaKeeney

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	649,651	84,177	2,134	1,669	7,606	422
Debt Service						
Library	50,069	6,488	165	129	586	32
Industrial Development	23,385	3,030	77	60	274	15
TOTAL	723,105	93,695	2,376	1,858	8,466	469

County Treas Motor Vehicle Estimate	93,695				
County Treas Recreational Vehicle Estimate		2,376			
County Treas 16/20M Vehicle Estimate			1,858		
County Treas Commercial Vehicle Tax Estimate				8,466	
County Treas Watercraft Tax Estimate					469

Motor Vehicle Factor	0.12957				
Recreational Vehicle Factor		0.00329			
16/20M Vehicle Factor			0.00257		
Commercial Vehicle Factor				0.01171	
Watercraft Factor					0.00065

City of WaKeeney 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvement Reserve	100,000	10,000	80,000	12-1,118
General	Equipment Reserve	40,000	10,000	80,000	12-1,117
General	Group Health Insurance Reserve	13,607	20,000	25,000	Ordinance
Sewer & Water	Group Health Insurance Reserve	5,408	6,000	10,000	Ordinance
Sewer & Water	Utility Depreciation Reserve	50,000	25,000	75,000	12-825d
Sewer & Water	Principle & Interest - Utility Debt	174,624	174,624	174,624	Ordinance
General Transportation Bu	Group Health Insurance Reserve	1,352	900	0	Ordinance
Library	Library Capital Outlay	5,000	0	5,000	12-1,118
Refuse & Recycling	General	0	0	10,000	12-825d
Travel & Tourism	Travel & Tourism Capital Outlay	0	0	1,000	Ordinance
	Totals	389,991	246,524	460,624	
	Adjustments*				
	Adjusted Totals	389,991	246,524	460,624	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of WaKeeney

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 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 Fund	1/16/2007	9/2/2028	2.51	2,764,283	1,041,300	3/1 & 9/1	3/1 & 9/1	28,886	145,739	25,205	149,420
Total Other					**1,041,300**			**28,886**	**145,739**	**25,205**	**149,420**
Total Indebtedness					**1,041,300**			**28,886**	**145,739**	**25,205**	**149,420**

City of WaKeeney

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
Totals					**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: City of WaKeeney
Trego

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 2021	Proposed Year 2022
Ad Valorem Tax	$50,069	$89,567
Delinquent Tax	$0	$0
Motor Vehicle Tax	$9,000	$6,488
Recreational Vehicle Tax	$400	$165
16/20M Vehicle Tax	$0	$129
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$59,469	$96,349
Difference in Total Taxes:	$36,880	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,063,503	$13,310,895
Did Assessed Valuation Decrease?	No	
Levy Rate	3.833	6.729
Difference in Levy Rate:	2.896	
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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	176,102	166,231	194,191
Receipts:			
Ad Valorem Tax	625,683	649,651	xxxxxxxxxxxxxxxxx
Delinquent Tax	14,730	0	0
Motor Vehicle Tax	92,939	90,000	84,177
Recreational Vehicle Tax	2,377	2,500	2,134
16/20M Vehicle Tax	0	0	1,669
Commercial Vehicle Tax	7,788	8,000	7,606
Watercraft Tax	0	500	422
			0
			0
			0
Local Alcoholic Liquor	3,031	4,000	2,882
Local Sales Tax	391,107	370,000	380,000
Licenses & Permits			
Utility Franchise Fees	118,832	120,000	115,000
Beverage & Other Permits	2,785	3,000	3,000
Charges for Services			
Swimming Pool Receipts	14,942	15,000	15,000
Cemetery - Lots & Services	2,170	3,000	3,000
Fines & Fees			
Municipal Court	35,401	40,000	40,000
Bail Bonds	3,120	3,000	3,000
Grants	0	0	0
Transfers in From:			
Refuse & Recycling Utility	0	0	10,000
Rental Income - Barclay Office	15,261	15,600	15,600
Interest on Idle Funds	12,180	12,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	26,215	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,368,561**	**1,361,251**	**718,490**
Resources Available:	**1,544,663**	**1,527,482**	**912,681**

City of WaKeeney

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,544,663	1,527,482	912,681
Expenditures:			
General Administration			
Salaries & Wages	355,183	355,000	370,000
Employee Group Insurance	40,889	38,000	40,000
Utilities & Street Lights	62,736	65,000	70,000
Services, Supplies, & Maintenance	69,411	66,000	70,000
Vehicle Fuel	12,757	15,000	18,000
Dues & Subscriptions	2,180	5,000	5,000
Insurance	62,787	72,000	75,000
Miscellaneous	6,081	5,000	6,000
Training & Travel	645	5,000	7,000
Swimming Pool Expense	14,906	13,000	15,000
COVID-19 Expense	1,361	0	0
Refund Bail Bonds	2,955	3,000	3,000
General - Public Safety			
Salaries & Wages	233,242	235,000	240,000
Employee Group Insurance	23,440	25,000	30,000
Services, Supplies, & Maintenance	18,570	25,000	28,000
Telephone & Computer Server	3,499	3,500	11,800
Vehicle Fuel	5,302	8,000	10,000
Vehicle Repairs	8,792	10,000	10,000
Dues & Subscriptions	0	0	1,000
Training & Travel	2,187	2,500	8,000
Law Enforcement Fees	47,160	46,800	46,800
Miscellaneous	0	0	1,000
Fire Department - Annual Budget	37,048	46,780	46,780
General - Employee Benefits			
Employer's Social Security	45,723	47,000	48,000
Employer's KPERS	48,320	50,000	55,000
Kansas Unemployment Tax	4,093	1,000	1,000
Worker's Compensation Insurance	12,936	26,211	32,000
Appropriations To:			
Senior Companions / Foster Grandparent	2,000	2,000	2,000
Community Transportation Bus	15,000	15,000	10,000
Christmas Greenery & Lights	1,600	3,000	3,000
Trego County Airport	2,500	2,500	2,500
Miscellaneous Appropriations	7,250	7,000	7,000
Capital Outlay	0	0	0
Street Maintenance	65,805	85,000	85,000
Parks Capital Outlay	8,467	10,000	10,000
Transfer to Other Funds			
Capital Improvement Reserve	100,000	10,000	80,000
Equipment Reserve	40,000	10,000	80,000
Group Health Insurance Reserve	13,607	20,000	25,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,378,432**	**1,333,291**	**1,552,880**
Unencumbered Cash Balance Dec 31	166,231	194,191	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,553,005	1,532,530	1,552,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,552,880
		Tax Required	640,199
	Delinquent Comp Rate:	1.0%	6,402
		Amount of 2021 Ad Valorem Tax	646,601

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,508	6,641	6,641
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	133	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133**	**0**	**0**
Resources Available:	**6,641**	**6,641**	**6,641**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	6,641	6,641	xxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	23,734	17,551	1,370
Receipts:			
Ad Valorem Tax	72,831	50,069	xxxxxxxxxxxxxxxx
Delinquent Tax	1,475	0	0
Motor Vehicle Tax	9,161	9,000	6,488
Recreational Vehicle Tax	233	400	165
16/20M Vehicle Tax	0	0	129
Commercial Vehicle Tax	786	700	586
Watercraft Tax	0	0	32
Fines & Fees	878	700	
Memorial Donations	87	100	100
Other Donations	0	0	0
Grants	1,882	1,500	1,000
State Aide	808	501	500
Interest on Idle Funds	90	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,231**	**63,020**	**9,050**
Resources Available:	**111,965**	**80,571**	**10,420**
Expenditures:			
Salaries & Wages	46,854	47,000	58,000
Employer's Social Security	3,584	3,600	4,600
Employer's KPERS	3,628	3,600	4,700
Telephone	619	600	600
Services, Supplies, & Maintenance	6,727	4,500	2,500
Worker's Compensation Insurance	0	0	300
Utilities	2,857	3,000	3,500
Furniture & Fixtures	1,355	500	500
Training, Travel & Dues	0	200	200
Building & Equipmentment Maintenance	0	1,000	1,000
Programming	2,437	2,000	1,700
Videos, Books, Periodicals, & Audio	10,353	7,000	10,000
Bibliographic Supplies	616	200	200
State Grant Expense	817	501	500
Other Grant Expense	1,874	1,500	800
Technology & E Books	5,778	3,000	4,000
Transfer to Library Capital Outlay	5,000	0	5,000
Miscellaneous	1,915	1,000	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**94,414**	**79,201**	**99,100**
Unencumbered Cash Balance Dec 31	17,551	1,370	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	96,600	93,750	99,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,100
		Tax Required	88,680
	Delinquent Comp Rate:	1.0%	887
		Amount of 2021 Ad Valorem Tax	89,567

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	90,695	54,927	61,637
Receipts:			
Ad Valorem Tax	12,330	23,385	xxxxxxxxxxxxxxxx
Delinquent Tax	439	0	0
Motor Vehicle Tax	2,853	3,000	3,030
Recreational Vehicle Tax	73	75	77
16/20M Vehicle Tax	0	0	60
Commercial Vehicle Tax	236	250	274
Watercraft Tax	0	0	15
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,931**	**26,710**	**3,456**
Resources Available:	106,626	81,637	65,093
Expenditures:			
Economic & Community Development	51,699	20,000	90,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,699**	**20,000**	**90,000**
Unencumbered Cash Balance Dec 31	54,927	61,637	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	104,000	71,000	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	24,907
	Delinquent Comp Rate:	1.0%	249
		Amount of 2021 Ad Valorem Tax	25,156

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,081	7,068	6,640
Receipts:			
State of Kansas Gas Tax	45,538	45,610	45,360
		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,538**	**45,610**	**45,360**
Resources Available:	**54,619**	**52,678**	**52,000**
Expenditures:			
Street Maintenance	47,551	46,038	52,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,551**	**46,038**	**52,000**
Unencumbered Cash Balance Dec 31	7,068	6,640	0
2020/2021/2022 Budget Authority Amoun	52,000	50,000	52,000

Adopted Budget

Special Parks	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,800	3,142	3,118
Receipts:			
Local Alcoholic Liquor Tax	3,031	4,000	2,882
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,031**	**4,000**	**2,882**
Resources Available:	**5,831**	**7,142**	**6,000**
Expenditures:			
Park Maintenance	2,689	4,024	6,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,689**	**4,024**	**6,000**
Unencumbered Cash Balance Dec 31	3,142	3,118	0
2020/2021/2022 Budget Authority Amoun	6,000	6,500	6,000

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	72,041	81,843	80,919
Receipts:			
Water Receipts	279,091	270,000	270,000
Sewer Receipts	258,949	260,000	260,000
Bulk Water Sales	1,734	2,000	3,000
Install & Connect Fees	6,577	3,000	5,000
Late Charges	7,004	7,000	7,000
Tower Rent	8,142	8,000	8,000
Miscellaneous	8,532	5,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**570,029**	**555,000**	**563,000**
Resources Available:	**642,070**	**636,843**	**643,919**
Expenditures:			
Salaries & Wages	142,438	145,000	150,000
Employer's Social Security	10,675	11,000	11,500
Employer's KPERS	13,657	14,000	15,000
Employee Group Insurance	21,415	22,000	25,000
Utilities - Water	37,000	35,000	45,000
Utilities - Sewer	13,447	15,000	15,000
Services, Supplies, & Maintenance - Water	44,229	60,000	60,000
Services, Supplies, & Maintenance - Sewer	22,447	20,000	20,000
Vehicle Fuel - Water	2,563	3,000	5,000
Vehicle Fuel - Sewer	1,924	2,000	5,000
Dues & Subscriptions	1,796	2,000	3,000
Training & Travel	0	2,000	4,000
Water Leases	9,183	9,300	9,800
Sales Tax	4,070	4,000	5,000
State Water Fees	5,214	5,500	6,000
Capital Outlay	0	0	3,995
Transfer to Principal & Interest - Utility De	174,624	174,624	174,624
Transfer to Utility Depreciation Reserve	50,000	25,000	75,000
Transfer to Group Health Insurance Reserv	5,408	6,000	10,000
Cash Forward (2022 column)			
Miscellaneous	137	500	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**560,227**	**555,924**	**643,919**
Unencumbered Cash Balance Dec 31	81,843	80,919	0
2020/2021/2022 Budget Authority Amoun	630,174	650,624	643,919

Adopted Budget

Refuse & Recyling	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,314	13,723	12,723
Receipts:			
Charges for Services	233,590	233,000	233,000
Sale of Recyclables	2,086	3,000	3,000
Compost Carts	15,992	14,000	14,000
Miscellaneous	14	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**251,682**	**250,000**	**250,000**
Resources Available:	**261,996**	**263,723**	**262,723**
Expenditures:			
Contractual Services - Refuse & Recycling	226,200	226,000	226,000
Contractual Services - Compost Carts	13,815	14,000	14,000
Services, Supplies, & Maintenance	6,168	8,000	9,000
Utilities	2,090	3,000	3,000
Telephone	0	0	0
Transfer to General	0	0	10,000
Capital Outlay	0	0	723
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**248,273**	**251,000**	**262,723**
Unencumbered Cash Balance Dec 31	13,723	12,723	0
2020/2021/2022 Budget Authority Amoun	252,200	259,114	262,723

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Principle & Interest - Utility Debt**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,145	1,145	1,144
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:	**175,769**	**175,769**	**175,768**
Expenditures:			
Principal	142,148	145,739	149,420
Interest	32,476	28,886	25,205
Fees	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,624**	**174,625**	**174,625**
Unencumbered Cash Balance Dec 31	1,145	1,144	1,143
2020/2021/2022 Budget Authority Amount	174,624	174,625	174,625

Adopted Budget

Local Drug Foreiture	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	30,853	26,110	30,000
Receipts:			
Forfeiture Proceeds	0	8,890	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**8,890**	**0**
Resources Available:	**30,853**	**35,000**	**30,000**
Expenditures:			
Capital Outlay	4,743	5,000	30,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,743**	**5,000**	**30,000**
Unencumbered Cash Balance Dec 31	26,110	30,000	0
2020/2021/2022 Budget Authority Amount	45,000	21,000	30,000

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Travel & Tourism**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	140,908	143,074	126,982
Receipts:			
Guest Tax	75,273	75,000	87,000
Get Lit Campaign- Perimeter Lights	71	0	0
Special Projects	9,140	0	0
Interest on Idle Funds	139	150	150
Miscellaneous	3,166	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**87,789**	**77,150**	**89,150**
Resources Available:	**228,697**	**220,224**	**216,132**
Expenditures:			
Office			
Salaries & Wages	20,039	20,000	23,000
Employer's Social Security	1,533	1,530	2,000
Employer's KPERS	1,926	312	2,000
Telephone	651	800	850
Supplies	221	1,000	3,000
Dues & Subscriptions	1,200	1,300	1,500
Web Site Maintenance	204	1,000	2,400
Training & Travel	3,410	4,000	6,000
Advertising			
Tourism Ads	15,372	15,000	17,000
Billboards	4,795	5,000	5,000
Brochures	847	1,000	1,600
Blogs	1,200	1,200	2,400
Projects			
Annual Donations	300	500	5,000
Special & Misc. Projects	18,714	20,000	4,000
Christmas Greenery & Lights	8,392	10,000	8,000
Smoky Valley Scenic Byway	97	100	1,500
Transfer to Capital Outlay Fund	0	0	4,000
Capital Outlay	6,250	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous	472	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**85,623**	**93,242**	**99,750**
Unencumbered Cash Balance Dec 31	143,074	126,982	116,382
2020/2021/2022 Budget Authority Amoun	99,788	99,788	99,750

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Transportation Bus**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,113	12,434	17,834
Receipts:			
Fares	6,471	7,000	8,000
State Reimbursement	20,152	20,000	15,000
Donations	0	0	500
City Appropriation	15,000	15,000	10,000
Grants - Out-of-town bus	3,748		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,371**	**42,000**	**33,500**
Resources Available:	**52,484**	**54,434**	**51,334**
Expenditures:			
Salaries & Wages	19,750	21,000	23,000
Employer's Social Security	2,159	1,600	1,800
Employer's KPERS	1,888	1,000	0
Group Health Insurance	8,495	5,000	0
Advertising	918	1,000	1,000
Telephone	279	500	500
Services, Supplies, and Maintenance	2,927	3,000	10,000
Fuel	2,232	2,500	4,000
Training & Travel	0	100	500
Transfer to Group Health Insurance Reserv	1,352	900	0
Cash Forward (2022 column)			
Miscellaneous	50		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,050**	**36,600**	**40,800**
Unencumbered Cash Balance Dec 31	12,434	17,834	10,534
2020/2021/2022 Budget Authority Amoun	40,050	62,465	40,800

CPA Summary

City of WaKeeney 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GT Bus - Out-of-Town**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,748	3,748	148
Receipts:			
Fares	0	5,000	12,000
State Reimbursement	0	12,500	25,000
Donations - Local Match 30%	0	8,000	13,000
Trego County Allocation	0	3,000	5,000
Grants	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**28,500**	**55,000**
Resources Available:	**3,748**	**32,248**	**55,148**
Expenditures:			
Expenses: Out-of-town bus			
Contract Wages - Drivers	0	15,000	30,000
Contract Wages - Dispatchers		4,000	8,000
Vehicle Insurance	0	2,000	2,000
Fuel	0	4,000	6,000
Maintenance	0	1,000	2,000
Storage	0	1,200	1,200
Telephone Service	0	1,100	1,100
Advertising	0	1,000	1,000
Dues		100	100
Training & Travel		1,000	1,000
Driver Phyicals		700	700
Office Supplies		300	300
Legal Fees		700	700
Cash Forward (2022 column)			
Miscellaneous		0	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**32,100**	**54,850**
Unencumbered Cash Balance Dec 31	3,748	148	298
2020/2021/2022 Budget Authority Amount	0	0	54,850

See Tab C

CPA Summary

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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	15,807	Cash Balance Jan 1	8,410	Cash Balance Jan 1	13,024	Cash Balance Jan 1	267,616	Cash Balance Jan 1	910,507	1,215,364
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	65			Interest	34	Transfer from General	100,000	Transfer from S&W	50,000	
						Interest	332			
Total Receipts	65	Total Receipts	0	Total Receipts	34	Total Receipts	100332	Total Receipts	50000	150,431
Resources Available:	15,872	Resources Available:	8,410	Resources Available:	13,058	Resources Available:	367,948	Resources Available:	960,507	1,365,795
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Self Insurance Expense	380			Cemetery Flowers	51	Capital Outlay	29,015	Capital Outlay	22,057	
Total Expenditures	380	Total Expenditures	0	Total Expenditures	51	Total Expenditures	29,015	Total Expenditures	22,057	51,503
Cash Balance Dec 31	15,492	Cash Balance Dec 31	8,410	Cash Balance Dec 31	13,007	Cash Balance Dec 31	338,933	Cash Balance Dec 31	938,450	**1,314,292** **
										1,314,292 **

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**CID Sales Tax**		**Library Capital Outlay Reserve**		**Group Health Insurance Reserve**		**Insurance Claim Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	351,447	Cash Balance Dec 31	0	Cash Balance Dec 31	2,316	Cash Balance Dec 31	30,733	Cash Balance Dec 31		384,496
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	40,000	24/7 Sales Tax	82,533	Transfer from Library	5,000	Transfer from General	13,607	Insurance Proceeds - Diec	9,705	
State Aid	3,141					Transfer from S&W	5,408			
						Transfer from Bus	1,352			
						Interest	17			
Total Receipts	43,141	Total Receipts	82533	Total Receipts	5000	Total Receipts	20384	Total Receipts	9705	160,763
Resources Available:	394,588	Resources Available:	82,533	Resources Available:	7,316	Resources Available:	51,117	Resources Available:	9,705	545,259
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchases	29,044	Disbursement	82,533	Capital Outlay	0	Claims Paid	32,397	Return of Proceeds	0	
Total Expenditures	29,044	Total Expenditures	82,533	Total Expenditures	0	Total Expenditures	32,397	Total Expenditures	0	143,974
Cash Balance Dec 31	365,544	Cash Balance Dec 31	0	Cash Balance Dec 31	7,316	Cash Balance Dec 31	18,720	Cash Balance Dec 31	9,705	**401,285** **
										401,285 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The Governing Body of

City of WaKeeney

will meet on September 7, 2021 at 6:15 PM at City Hall for the purpose of
answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds.
Detailed budget information is available at 408 Russell Avenue WaKeeney, KS 67672 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	1,378,432	50.619	1,333,291	49.730	1,552,880	646,601	48.577
Debt Service							
Library	94,414	5.898	79,201	3.833	99,100	89,567	6.729
Industrial Development	51,699	0.995	20,000	1.790	90,000	25,156	1.890
Special Highway	47,551		46,038		52,000		
Special Parks	2,689		4,024		6,000		
Sewer & Water	560,227		555,924		643,919		
Refuse & Recyling	248,273		251,000		262,723		
Principle & Interest - Utility Deb	174,624		174,625		174,625		
Local Drug Foreiture	4,743		5,000		30,000		
Travel & Tourism	85,623		93,242		99,750		
General Transportation Bus	40,050		36,600		40,800		
GT Bus - Out-of-Town			32,100		54,850		
Non-Budgeted Funds-A	51,503						
Non-Budgeted Funds-B	143,974						
Totals	2,883,802	57.512	2,631,045	55.353	3,106,647	761,324	57.196
*Revenue Neutral Rate***							*54.324*
Less: Transfers	389,991		246,524		460,624		
Net Expenditure	2,493,811		2,384,521		2,646,023		
Total Tax Levied	726,931		723,105		xxxxxxxxxxxxxxxxx		
Assessed Valuation	12,639,576		13,063,503		13,310,895		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	455,000	0	0
Revenue Bonds	0	0	0
Other	1,467,833	1,329,187	1,041,300
Lease Purchase Principal	0	0	0
Total	1,922,833	1,329,187	1,041,300

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

H.D. Howard

City Official Title: City Administrator

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 26th day of August, 2021, with subsequent publications being made on the following dates:

_____, 20_____
_____, 20_____
_____, 20_____
_____, 20_____

Signed: _____

Subscribed and sworn to before me this _____ day of _____, 20_____.

NOTARY PUBLIC - State of Kansas
SUSAN R. KRILEY
My Appt. Expires 6/5/2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee $ 81.00
Affidavit, Notary's Fee $ .60
Additional copies __ @ 50¢ $ 81.60

State of Kansas
City

(First published in the Western Kansas World Thursday, August 26, 2021)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The Governing Body of
City of WaKeeney
will meet on September 7, 2021 at 6:15 PM at City Hall for the purpose of answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds.
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Debt Service							
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Industrial Development	51,699	0.995	20,000	1.790	90,000	25,156	1.890
Special Highway	47,551		46,038		52,000		
Special Parks	2,689		4,024		6,000		
Sewer & Water	560,227		555,924		643,919		
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Net Expenditure	2,493,811		2,384,521		2,646,023		
Total Tax Levied	726,931		723,105		xxxxxxxxxxxxxxxxx		
Assessed Valuation	12,639,576		13,063,503		13,310,895		

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G.O. Bonds	455,000	0	0
Revenue Bonds	0	0	0
Other	1,467,833	1,329,187	1,041,300
Lease Purchase Principal	0	0	0
Total	1,922,833	1,329,187	1,041,300

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

H.D. Howard
City Official Title: City Administrator

August 26

Resolution #09072021

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 was calculated as 54.324 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 7, 2021 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 54.324 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 7th day of September 2021 and **SIGNED** by the Mayor.

F. Irene Dirks, Mayor

Attested:

Hardy D. Howard, City Administrator / Clerk