State of Kansas
City

2025

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Whiting
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 T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	92,500	12,930	
Debt Service	10-113				
Library	12-1220				
Special Highway			14,000		
Water			46,400		
Wastewater			16,000		
Non-Budgeted Funds-A					
Totals		xxxxxx	168,900	12,930	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,219,847
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	8.395
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 9-24 2024
County Clerk

Governing Body
Ashley Brown, Councilperson
Council
Eric Peterson Absent
Robin McConnell Absent

CPA Summary

Levy 10.6

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	10,249	1,794	15	53	17	14
Debt Service						
Library						
TOTAL	10,249	1,794	15	53	17	14

County Treas Motor Vehicle Estimate 1,794
County Treas Recreational Vehicle Estimate 15
County Treas 16/20M Vehicle Estimate 53
County Treas Commercial Vehicle Tax Estimate 17
County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.17509
Recreational Vehicle Factor 0.00145
16/20M Vehicle Factor 0.00514
Commercial Vehicle Factor 0.00170
Watercraft Factor 0.00134

Whiting

2025

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
Capitol Improvement	General	11,573	41,700	52700	K.S.A. 12-1,118
Capitol Improvement	Water	7,469	5,000	14000	K.S.A. 12-1,118
Capitol Improvement	Street			13500	K.S.A. 12-1,118
Water	General	7,800			K.S.A. 12-1,119
Community Building	General	4,804	5,000		K.S.A. 12-1,118
Capitol Improvement	Wastewater		6,000		K.S.A. 12-1,118
Wastewater	Capitol Improvement	1,900			K.S.A. 12-1,118
Wastewater	General	5,000			K.S.A. 12-1,118
	Totals	38,546	57,700	80,200	
	Adjustments*		57700	80200	
	Adjusted Totals	38,546	0	0	

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

Whiting 2025

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	4,538	5,871	1,699
Receipts:			
Ad Valorem Tax	9,280	10,249	xxxxxxxxxxxxxxxxx
Delinquent Tax	337		
Motor Vehicle Tax	1,621	1,794	1,794
Recreational Vehicle Tax	30	15	15
16/20M Vehicle Tax	45	50	53
Commercial Vehicle Tax	17	17	17
Watercraft Tax	14	13	14
Gross Earning (Intangible) Tax	0		0
Mineral Production Tax	0		
Local Alcoholic Liquor	0		
Compensating Use Tax	3,339	3,339	3,339
Local Sales Tax	18,584	15,000	15,000
Franchise Tax	12,028	14,000	15,000
Licenses	200	150	150
Dividends & Capital Credits	1,650		
Donations& miscellaneous	160	0	
In Lieu of Tax (IRB)			
Interest on budgeted funds	37	30	30
Insurance claim payment received			
Transfer from water	7,800		
Transfer from Capital Improvement		32,000	42,700
Transfer from wastewater	5,000		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,143**	**76,658**	**78,112**
Resources Available:	**64,681**	**82,528**	**79,811**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	64,681	82,528	79,811
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Wages: Gen Gov & Maint	14,378	15,000	17,000
Employee Benefits	3,344	7,000	8,000
Gen Gov & Maint	17,308	30,000	35,000
Community Building	17,613	21,000	25,000
Parks, Street Lights	6,121	6,456	7,500
Park Shelter	11,573		10,000
Transferred from Cap IMP	-11,573		-10,000
Insurance claim repairs made			
Geo unit Community Building	4,850	5,000	
Transferred from Community Building Fun	-4,804	-5,000	
Tree removal South Park		5,700	
Transferred from Cap Improvement		-5,700	
Play ground Mulch		18,906	
Grant for Playgroung Mulch		-14,133	
Transferred from Capital Improvement		-4,000	
CB Wall REPAIR		10,400	
Donation Made towards project		-9,800	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,810**	**80,829**	**92,500**
Unencumbered Cash Balance Dec 31	5,871	1,699	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	69,032	78,006	92,500
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	92,500
		Tax Required	12,689
	Delinquent Comp Rate:	1.9%	241
		Amount of 2024 Ad Valorem Tax	12,930

Clerk Summary; Employee has different
projects were completed with donated and/ ş

Whiting 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,189	6,415	9,425
Receipts:			
State of Kansas Gas Tax	4,990	4,960	4,950
County Transfers Gas	0	0	0
Transfer from Cap Improv			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,990**	**4,960**	**4,950**
Resources Available:	**9,179**	**11,375**	**14,375**
Expenditures:			
Wages	782	800	1,000
Benefits	1,190	350	500
Repairs & Maint	792	800	1,000
Chip and Seal			25,000
Transferred from CAP IMP			-13,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,764**	**1,950**	**14,000**
Unencumbered Cash Balance Dec 31	6,415	9,425	375
2023/2024/2025 Budget Authority Amoun	5,500	10,570	14,000

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	6,067	596
Receipts:			
Charges to Customers	47,613	47,613	48,000
Transferred to wastewater			
Transferred from Cap Improvement			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,613**	**47,613**	**48,000**
Resources Available:	**47,613**	**53,680**	**48,596**
Expenditures:			
Wages	10,713	13,000	15,000
Benefits	2,140	4,684	5,000
Repairs & Maint	21,001	40,000	40,000
Retailers Sales Tax	317	400	400
Transferred to general	7,800		
Ford Ranger	7,045		
Transferred From Capital Improvement	-7,469	-5,000	-14,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,547**	**53,084**	**46,400**
Unencumbered Cash Balance Dec 31	6,067	596	2,196
2023/2024/2025 Budget Authority Amoun	42,000	47,000	46,400

See Tab C

Clerk Summary; There were several repairs, we were on RW more due to pump house, several leaks.

Whiting 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	71	279
Receipts:			
Charges to customers	15,974	15,974	16,000
Transferred from Cap IMP			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,974**	**15,974**	**16,000**
Resources Available:	**15,974**	**16,045**	**16,279**
Expenditures:			
Repair & Maint	5,379	7,000	11,000
Wages	2,434	2,500	3,500
Benefits	1,190	1,100	1,500
Sewer Pump		11,166	
Transferred from CAP IMP		-6,000	
Transferred to Cap IMP	1,900		
Transferred to General	5,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,903**	**15,766**	**16,000**
Unencumbered Cash Balance Dec 31	71	279	279
2023/2024/2025 Budget Authority Amount	16,980	16,500	16,000

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Clerk Summary; purchase new pump ar

0

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:		
Community Building		**Estate**		**Capital Improvement**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,806	Cash Balance Jan 1	25,557	Cash Balance Jan 1	38,110	Cash Balance Jan 1	1,005	Cash Balance Jan 1		70,478
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
rent	970	rent	4,790	Reim ARPA fund INT	10,346	County Funds/Interest	25,002			
interest	5	interest	111	Trans From ARPA	1,037	Trans From Cap IMP	1,900			
				Donations	30,000	Interest	16			
				Trans From Gen ch boc	12,000					
				interest	63					
Total Receipts	975	Total Receipts	4901	Total Receipts	53446.8	Total Receipts	26917.9	Total Receipts	0	86,241
Resources Available:	6,781	Resources Available:	30,458	Resources Available:	91,557	Resources Available:	27,923	Resources Available:	0	156,719
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trans to Gen ch book	4,804			Trans to Gen ch book	7,045	Reimb Gen & CAP IM	11,340			
				Trans to Gen ch book	16,573	Mayor Spec Services	15,546			
				Trans to ARPA	1,900	Reim Cap Imp/ Close A	1,037			
Total Expenditures	4,804	Total Expenditures	0	Total Expenditures	25,518	Total Expenditures	27,923	Total Expenditures	0	58,244
Cash Balance Dec 31	1,977	Cash Balance Dec 31	30,458	Cash Balance Dec 31	66,039	Cash Balance Dec 31	0	Cash Balance Dec 31	0	98,475 **
										98,475 **

**Note: These two block figures should agree.

CPA Summary

Page No.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Whiting

will meet on September 10, 2024 at 7:30 PM at City Hall: 216 Whiting St, Whiting KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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	58,810	8.541	80,829	8.844	92,500	12,930	10.598
Debt Service							
Library							
Special Highway	2,764		1,950		14,000		
Water	41,547		53,084		46,400		
Wastewater	15,903		15,766		16,000		
Non-Budgeted Funds-A	58,244						
Totals	177,268	8.541	151,629	8.844	168,900	12,930	10.598
						*Revenue Neutral Rate***	*8.395*
Less: Transfers	38,546		0		0		
Net Expenditure	138,722		151,629		168,900		
Total Tax Levied	9,280		10,249		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,086,511		1,158,163		1,220,059		

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*

Jessica Singleton

Official Title: City Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Whiting

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Jackson County

Revenue Neutral Rate*	8.395	Proposed Tax Rate	10.598

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Roll Call Vote

A Roll Call Vote of the CITY OF WHITING To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10,2024

Resolution No. 207

Governing Body Member	Yes	No	No Vote
[illegible]	+		
Ashley Brown	X		
Richard Archer Councilman	X		
Eric Peterson			X
Robin McConnell			X
TOTAL	3		2

Certified:

Monica Singleton September 10, 2024

City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WHITING KS, HEREBY NOTIFIES THE JACKSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 10.574. The date of our hearing is September 10,2024 at 7:30 PM and will be held at 216 Whiting St, in Whiting, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

Jessica Singleton

City Clerk

Resolution No. 207

A RESOLUTION OF THE CITY OF WHITING, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS the Revenue Neutral Rate for the City of Whiting was calculated as 10.598 mills by the Jackson County Clerk; and

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

WHEREAS the Governing Body held a hearing on September 10, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS the Governing Body of the City of Whiting, 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 WHITING:

The City of Whiting shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.598 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 10th day of September, 2024 and SIGNED by the Mayor.

Mayor

Attested: _____

Jessica Singleton

City Clerk

c Notice

ublished in The Holton Recorder, Holton, Kan., on Wednesday, Aug. 21, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whiting

ll meet on September 10, 2024 at 7:30 PM at City Hall, 216 Whiting St., Whiting, KS 66552 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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	58,810	8.541	80,829	8.844	92,500	12,930	10.598
Debt Service							
Library							
					14,000		
			1,950		46,400		
Special Highway	2,764		53,084		16,000		
Water	41,547		15,766				
Wastewater	15,903						
Non-Budgeted Funds-A	58,244						
Totals	177,268	8.541	151,629	8.844	168,900	12,930	10.598
						Revenue Neutral Rate**	8.395
Less: Transfers	38,546		0		0		
Net Expenditure	138,722		151,629		168,900		
Total Tax Levied	9,280		10,249		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,086,511		1,158,163		1,220,059		

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*

Jessica Singleton

Official Title: City Clerk

L34t

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
JACKSON COUNTY } ss.

DAVID POWLS, being first duly sworn, deposes and says that he is The Publisher of

THE HOLTON RECORDER

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

Said newspaper is published at least weekly 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 Holton, 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 time consecutive weeks, the first publication thereof being made as aforesaid on the day of Aug. 21, 20 24, with subsequent publications being made on the following dates:

_____, 20 _____, 20

_____, 20 _____, 20

_____, 20 _____, 20

David M. Powls

Publisher

Subscribed and sworn to before me this 22nd day of August, 20 24

Kendra Moppin

Notary Public

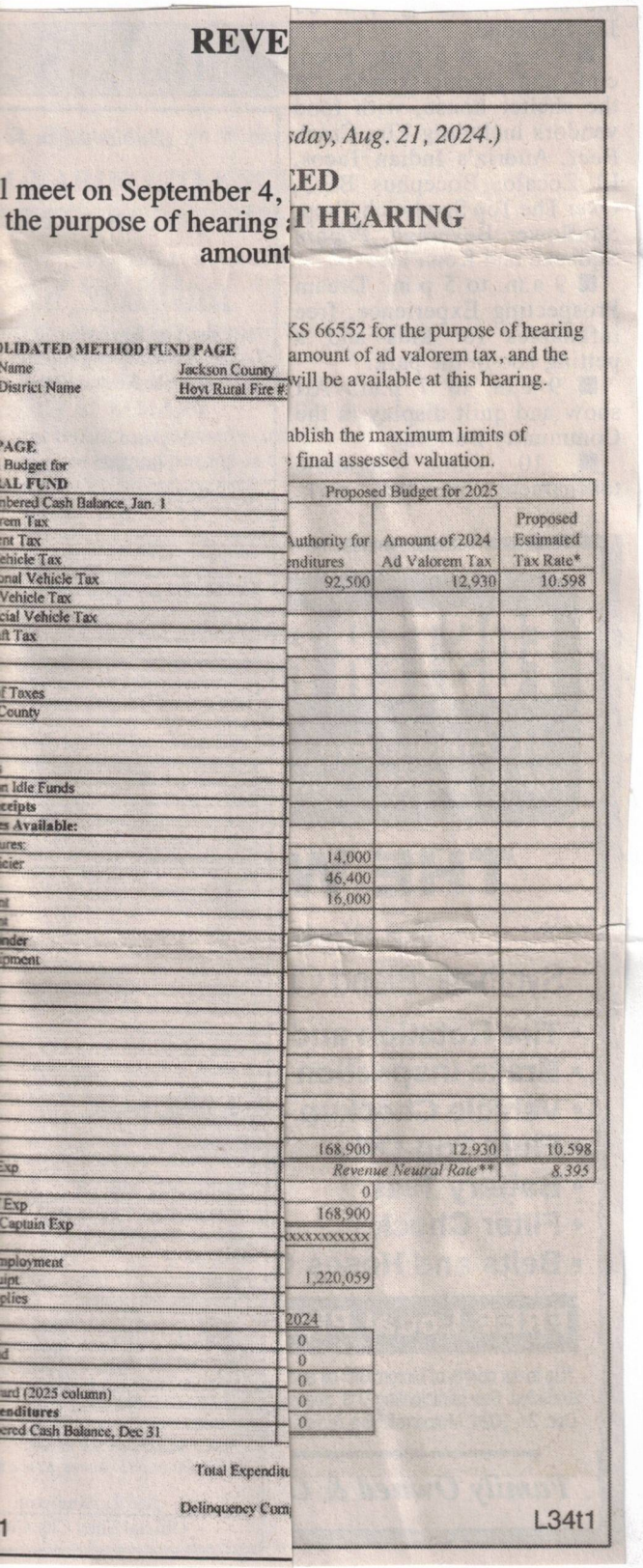
My commission expires: 4-13-26

Printer's Fee $ 154.69

Additional Copies $ 0

KENDRA MOPPIN
Notary Public - State of Kansas
My Appt. Expires 4-13-26

EXHIBIT "A"



REVE

day, Aug. 21, 2024.)

l meet on September 4,
the purpose of hearing
amount

CED
T HEARING

KS 66552 for the purpose of hearing
amount of ad valorem tax, and the
will be available at this hearing.

ablish the maximum limits of
final assessed valuation.

LIDATED METHOD FUND PAGE
Name Jackson County
District Name Hoyt Rural Fire #

PAGE
Budget for
AL FUND

	Proposed Budget for 2025		
nbered Cash Balance, Jan. 1			
rem Tax			
nt Tax	Authority for	Amount of 2024	Proposed
ehicle Tax	nditures	Ad Valorem Tax	Estimated
nal Vehicle Tax	92,500	12,930	Tax Rate*
Vehicle Tax			10.598
cial Vehicle Tax			
ft Tax			
f Taxes			
County			
n Idle Funds			
ceipts			
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ures:			
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	46,400		
nt	16,000		
nt			
nder			
pment			
	168,900	12,930	10.598
Exp		Revenue Neutral Rate**	8.395
	0		
Exp	168,900		
Captain Exp	xxxxxxxxxx		
mployment	1,220,059		
ipt			
plies			
	2024		
	0		
d	0		
	0		
ard (2025 column)	0		
enditures	0		
ered Cash Balance, Dec 31			

Total Expenditu

Delinquency Com

1

L34t1

State of Kansas
City

Whiting

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

Whiting

2025

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
Totals					**0**	**0**	**0**

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