2025

CERTIFICATE

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

City of Carbondale

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 expenditure for the various funds for the year 2025; and
(3) the Amount(s) of Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	962,527	306,530	38.334
Debt Service	10-113	8	83,573	53,033	6.633
Library	12-1220	9	86,631	80,770	10.101
Special Highway		10	123,017		
1% Sales Tax-Pool		10	123,250		
Refuse		11	119,794		
Water Utility		11	697,524		
Sewer Utility		12	398,498		
Public Bldg Comm.		12	181,125		
Non-Budgeted Funds		13			
Totals for City		xxxxxx	2,775,939	440,333	
Recreation	12-1927	9	137,716	51,798	
Totals Includes Recreation		xxxxxx	2,913,655	492,131	50.068
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,996,323
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

City Revenue Neutral Rate	55.419
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Gordon CPA

Address:
4205 W 6th St Lawrence KS 66049

Email:
sgordon@cpagordon.com

Date Attested: October 25, 2024

Michelle Morris
County Clerk

8-19-2024
19AUG24
8-19-24
8-19-24
8-19-24
8-19-24
Governing Body

CPA Summary

City of Carbondale

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				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	306,534	28,842	813	57	45	109
Debt Service	53,033	4,990	141	10	8	19
Library	80,766	7,599	214	15	12	29
Recreation	51,834	4,877	138	10	8	18
TOTAL	492,167	46,308	1,306	92	73	175

County Treas Motor Vehicle Estimate 46,308

County Treas Recreational Vehicle Estimate 1,306

County Treas 16/20M Vehicle Estimate 92

County Treas Commercial Vehicle Tax Estimate 73

County Treas Watercraft Tax Estimate 175

Motor Vehicle Factor 0.09409

Recreational Vehicle Factor 0.00265

16/20 Vehicle Factor 0.00019

Commercial Vehicle Factor 0.00015

Watercraft Factor 0.00036

City of Carbondale 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
General	improvement reserve	115,000	115,000	30,000	12-1,118 (C)
General	general equip reserve	115,000	115,000	30,000	12-1, 117
Water Utility	water reseve	165,000	-	30,000	12-825d (c)
Sewer Utility	sewer replacement reserve	100,000	-	30,000	12-825d (c)
Library Bldg Const.					ksa
Equipment Reserve	police equip reserve	Police Equipment	-	43,000	ksa 12-6a-16
general	street reserve		-	30,000	ksa 12-1,119
	Totals	495,000	230,000	193,000	
	Adjustments*				
	Adjusted Totals	495,000	230,000	193,000	

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

City of Carbondale

2025

STATEMENT OF INDEBTEDNESS

Tpye of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015	9/3/2015	2/1/2026	3.00	2,375,000	430,000	2/1	2/1	6,450	90,000	3,150	90,000
#07700903154528-Water						8/1	8/1	5,100	85,000	3,150	90,000
2019A	4/10/2019	4/10/2059	3.75	2,887,000	2,739,142	4/10	4/10	92,446	40,135	91,092	41,489
Total G.O. Bonds					**3,169,142**			**103,996**	**215,135**	**97,392**	**221,489**
Revenue Bonds:											
PBC Bond Series 2015	11/19/2015	2/15/2030	3.75	925,000	465,000	2/15	2/1	8,013	60,000	7,182	60,000
#1382I1181595-Pool								7,113		6,068	
PBC Bond Series 2019	10/3/2019	4/1/2040	3.60	730,000	650,000	4/1	4/1	9,998	30,000	3,591	30,000
#1382100319670-Library								9,683			
Total Revenue Bonds					**1,115,000**			**34,807**	**90,000**	**16,841**	**90,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,284,142**			**138,803**	**305,135**	**114,233**	**311,489**

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
Recreation			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 7,996,323

Valuation Factor: 7,996.323

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

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

Budgeted Year: 2025

Library found in: City of Carbondale
Osage County

As provided in KSA 75-2553 *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 2024	Proposed Year 2025
Ad Valorem Tax	$80,766	$80,770
Delinquent Tax	$0	$0
Motor Vehicle Tax	$6,958	$7,599
Recreational Vehicle Tax	$201	$214
16/20M Vehicle Tax	$19	$15
TOTAL TAXES	$87,944	$88,598
Difference in Total Taxes:	$654	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,857,028	$7,996,323
Did Assessed Valuation Decrease?	No	
Levy Rate	10.313	10.101
Difference in Levy Rate:	(0.212)	
Qualify for grant: Not 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 Carbondale 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	546,924	411,221	242,057
Receipts:			
Ad Valorem Tax	290,183	306,534	xxxxxxxxxxxxxxxxxx
Delinquent Tax	14,004	10,000	
Motor Vehicle Tax	49,543	50,000	28,842
Recreational Vehicle Tax	157	200	813
16/20M Vehicle Tax	95	100	57
Commercial Vehicle Tax			45
Watercraft Tax			109
Gross Earning (Intangible) Tax			0
Insurance Dividend		8,400	
County Sales Tax	173,675	125,533	125,000
City Sales Tax	112,154	186,008	186,000
Franchise Tax	54,682	55,000	55,000
Licenses	2,510	2,600	2,600
Building Permits			
State of Kansas			
Court fines	11,712	16,000	16,000
CFAP	5,459	5,500	5,500
Rent	425	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds	80		
Neighborhood Revitalization Rebate			0
Miscellaneous	20,114		1,096
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**734,793**	**766,375**	**421,562**
Resources Available:	**1,281,717**	**1,177,596**	**663,619**
Expenditures:			
General Operating Expense	166,995	151,099	161,500
General Police Expense	227,703	261,061	301,250
Court Expense	30,680	16,843	30,650
Maintenance & Street Expense	109,926	198,743	203,320
Insurance	43,600	45,543	45,543
Utilities	16,425	16,250	16,000
Streetlights	16,736	16,000	16,500
Transfer to Equipment Reserve	115,000	115,000	115,000
Transfer to Capital Improvements	115,000	115,000	72,764
Cash Reserve (2025 column)			
Miscellaneous	28,431		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**870,496**	**935,539**	**962,527**
Unencumbered Cash Balance Dec 31	411,221	242,057	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,217,067	1,055,289	962,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	962,527
		Tax Required	298,908
	Delinquent Comp Rate:	2.6%	7,622
		Amount of 2024 Ad Valorem Tax	**306,530**

CPA Summary

City of Carbondale 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Expenditures:				
General Operating Expense				
Salaries	57,700	60,000	60,000	City clerk and 1/2 Treasurer
wages	4,500	4,500	5,000	fish feeder and bathroom cleaner payroll?
Insurance	39,675	39,700	40,000	Park remodel expense
Insurance Library				Supplies for general, park, lake
Capital Outlay				for General and fish & Lake
Supply	7,000	7,000	7,000	Will we need to plan for more? Total
Contractual	20,352	8,500	8,000	Atty & Judge payroll
Auditor	5,500	8,769	6,000	
Legal	24,982	20,000	30,000	
Training	2,525	1,200	1,000	
Misc. legal				
Utilities				
Misc. other	309	1,180	500	
Compliance				
Donations	4,452	250	4,000	
Total	166,995	151,099	161,500	
General Police Expense				
Salaries	196,806	192,326	212,450	
Fuel Exp	10,990	9,000	11,000	
Misc. Exp	665	3,446	4,000	
Equipment Exp	1,335	30,000	43,000	
Insurance Exp		13,000	13,000	
Legal Exp				
Training Exp	2,437	860	1,600	
Contractual Exp	2,694	2,519	2,700	
Supply Exp	2,558	723	2,000	
Uniforms & Duty Gear	975	700	3,500	
Special Events	1,914	700	700	
Capital Outlay & Bldg.	825	600	600	
Vehicle Exp	5,976	6,000	6,000	
Compliance	120	225	200	
Animal Control	408	962	500	
Total	227,703	261,061	301,250	
Court Expense				
Salaries	20,000	12,000	20,000	
Contractual JCS various	97	250	250	
Attorney Expense	10,000	4,500	10,000	
Supply	383	10	200	
Other	200	83	200	
Total	30,680	16,843	30,650	
Street & Maintenance Expense				
Salaries	22,500	38,000	40,000	
Training				
Maintenance	810	800	800	
Capital Outlay	75,000	150,000	150,000	
Fuel	1,933	1,500	1,500	
Supplies	3,912	2,500	2,500	
Equipment	1,092	2,043	2,000	
Contractual	1,112	900	1,000	
Vehicle	1,632	1,500	3,000	
Uniform	535	600	720	
Utilities	1,400	900	1,800	
Total	109,926	198,743	203,320	
Insurance				
Insurance	43,600	45,543	45,543	
Total	43,600	45,543	45,543	
Street Lights				
Street Lights	16,736	16,000	16,000	
Total	16,736	16,000	16,000	
Utilities				
Utilities	16,425	16,250	16,500	
Total	16,425	16,250	16,500	
Salaries				
Contractual				
Commodities				
Capital Outlay				
Total	0	0	0	
Page Total	612,065	705,539	774,763	

City of Carbondale

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,653	16,985	26,691
Receipts:			
Ad Valorem Tax	58,742	53,033	xxxxxxxxxxxxxxxxxx
Delinquent Tax	419		
Motor Vehicle Tax	454	6,092	4,990
Recreational Vehicle Tax	12	207	141
16/20M Vehicle Tax		21	10
Commercial Vehicle Tax			8
Watercraft Tax		33	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,627**	**59,386**	**5,168**
Resources Available:	**67,280**	**76,371**	**31,859**
Expenditures:			
Principal	20,295	19,680	19,035
Interest	30,000	30,000	30,000
Cash Reserve (2025 column)			34,538
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,295**	**49,680**	**83,573**
Unencumbered Cash Balance Dec 31	16,985	26,691	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,217,067	1,055,289	83,573
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,573
		Tax Required	51,714
	Delinquent Comp Rate:	2.6%	1,319
		Amount of 2024 Ad Valorem Tax	**53,033**

CPA Summary

City of Carbondale 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	83,015	80,766	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,958	7,599
Recreational Vehicle Tax		201	214
16/20M Vehicle Tax		19	15
Commercial Vehicle Tax			12
Watercraft Tax			29
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,015**	**87,944**	**7,869**
Resources Available:	**83,015**	**87,944**	**7,869**
Expenditures:			
Appropriation	83,015	87,944	86,631
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**83,015**	**87,944**	**86,631**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	98,335	110,500	86,631
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,631
		Tax Required	78,762
	Delinquent Comp Rate:	2.6%	2,008
		Amount of 2024 Ad Valorem Tax	80,770

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,682	57,395	29,401
Receipts:			
Ad Valorem Tax	45,745	51,834	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,417		
Motor Vehicle Tax	5,910		4,877
Recreational Vehicle Tax	19		138
16/20M Vehicle Tax	16		10
Commercial Vehicle Tax			8
Watercraft Tax			18
Baseball Registration Fees	9,275	6,832	
Baseball Income- T-Shirts	2,777	1,763	2,070
Baseball Income- Concession	8,263	12,504	12,700
Pool Admission/Parties/Passes	16,143	14,440	15,045
Pool Concessions	15,113	10,322	10,911
Reimbusement & Collection			9,728
Donation	1,405	1,160	2,290
Interest on Idle Funds	2	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous		6,864	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,085**	**105,729**	**57,805**
Resources Available:	**156,767**	**163,124**	**87,206**
Expenditures:			
Appropriation	99,372	133,723	137,716
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,372**	**133,723**	**137,716**
Unencumbered Cash Balance Dec 31	57,395	29,401	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	152,660	137,716
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	137,716
		Tax Required	50,510
	Delinquent Comp Rate:	2.6%	1,288
		Amount of 2024 Ad Valorem Tax	51,798

CPA Summary

City of Carbondale 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 2025
Unencumbered Cash Balance Jan 1	71,829	48,907	85,947
Receipts:			
State of Kansas Gas Tax	36,070	37,040	37,070
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,070**	**37,040**	**37,070**
Resources Available:	**107,899**	**85,947**	**123,017**
Expenditures:			
Street Repair and Maint	58,992		123,017
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,992**	**0**	**123,017**
Unencumbered Cash Balance Dec 31	48,907	85,947	0
2023/2024/2025 Budget Authority Amount:	77,992	55,000	123,017

Adopted Budget **1% Sales Tax-Pool**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	403,818	302,607	362,632
Receipts:			
Local Sales Tax	173,675	155,100	165,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**173,675**	**155,100**	**165,000**
Resources Available:	**577,493**	**457,707**	**527,632**
Expenditures:			
Swimming Pool Lease	76,925	75,125	73,250
Utilities	4,508	6,050	10,000
Insurance	8,690	9,000	15,000
Maintenance & Repair	184,090	500	10,000
Chemicals	673	4,400	5,000
Cash Reserve (2025 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**274,886**	**95,075**	**123,250**
Unencumbered Cash Balance Dec 31	302,607	362,632	404,382
2023/2024/2025 Budget Authority Amount:	538,632	84,200	123,250

See Tab C

CPA Summary

City of Carbondale 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	27,561	27,063	28,294
Receipts:			
Refuse Revenue	88,926	89,500	90,000
Refuse Other		1,231	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,926**	**90,731**	**91,500**
Resources Available:	**116,487**	**117,794**	**119,794**
Expenditures:			
Contractual Services	89,424	89,500	92,396
Cash Reserve (2025 column)			27,398
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,424**	**89,500**	**119,794**
Unencumbered Cash Balance Dec 31	27,063	28,294	0
2023/2024/2025 Budget Authority Amount:	117,856	99,000	119,794

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	328,949	259,914	242,524
Receipts:			
Charges to Customers	450,099	455,000	455,000
Interest on Idle Funds			
Miscellaneous	345		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**450,444**	**455,000**	**455,000**
Resources Available:	**779,393**	**714,914**	**697,524**
Expenditures:			
Personal Services	45,728	50,000	55,000
Contractual Services	85,090	88,000	95,000
Commodities	37,255	132,840	50,000
Debt Service Principal	170,000	175,000	180,000
Debt Service Interest	16,406	11,550	1,125
Transfer to Reserves	165,000		30,000
Cash Reserve (2025 column)			271,399
Miscellaneous		15,000	15,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**519,479**	**472,390**	**697,524**
Unencumbered Cash Balance Dec 31	259,914	242,524	0
2023/2024/2025 Budget Authority Amount:	850,453	472,390	697,524

CPA Summary

City of Carbondale 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	241,875	168,329	113,498
Receipts:			
Charges to Customers	281,769	285,000	285,000
Interest on Idle Funds			
Miscellaneous	55		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**281,824**	**285,000**	**285,000**
Resources Available:	**523,699**	**453,329**	**398,498**
Expenditures:			
Personal Services	94,319	100,000	110,000
Contractual Services	27,328	30,000	35,000
Commodities	602	10,000	10,000
Capital Outlay	540	67,250	10,000
Debt Service Principal	38,825	40,135	41,489
Debt Service Interest	93,756	92,446	91,092
Transfer to Reserves	100,000		30,000
Cash Reserve (2025 column)			70,917
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**355,370**	**339,831**	**398,498**
Unencumbered Cash Balance Dec 31	168,329	113,498	0
2023/2024/2025 Budget Authority Amount:	556,482	339,831	398,498

Adopted Budget **Public Bldg Comm.**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	157,054	157,058	157,058
Receipts:			
Lease Income	76,925	186,550	134,617
Interest on Idle Funds	4		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,929**	**186,550**	**134,617**
Resources Available:	**233,983**	**343,608**	**291,675**
Expenditures:			
Debt Service Principal	60,000	175,000	180,000
Debt Service Interest	16,925	11,550	1,125
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,925**	**186,550**	**181,125**
Unencumbered Cash Balance Dec 31	157,058	157,058	110,550
2023/2024/2025 Budget Authority Amount:	152,050	75,125	181,125

See Tab C

CPA Summary

City of Carbondale 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 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:			
Salaries & Wages			
Employee Benefits			
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

CPA Summary

City of Carbondale

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Court Bonds		**Capital Improvements**		**Equipment Reserve**		**Water Reserves**		**Sewer Reserves**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,820	Cash Balance Jan 1	504,228	Cash Balance Jan 1	207,280	Cash Balance Jan 1	150,017	Cash Balance Jan 1	375,579	1,239,924
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	22,710	Interest	33	Court Diversions	1,705	Interest	472	Interest	18	
		Court Remittance	684	Misc	698	Misc	7,844	Transfer from Sewer	100,000	
		Misc	2,806	Interest	8	Transfer from Water	165,000			
		Transfer from General	115,000	Transfer from General	115,000					
Total Receipts	22,710	Total Receipts	118,523	Total Receipts	117,411	Total Receipts	173,316	Total Receipts	100,018	531,978
Resources Available:	25,530	Resources Available:	622,751	Resources Available:	324,691	Resources Available:	323,333	Resources Available:	475,597	1,771,902
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursements	20,001	City Hall Roof	10,667	Capital Outlay	68,705			Contractual Services	2,000	
		Sidewalks	42,507					Capital Outlay	31,481	
		Streets	29,252							
		Radios	20,346							
		HVAC	33,400							
Total Expenditures	20,001	Total Expenditures	136,172	Total Expenditures	68,705	Total Expenditures	0	Total Expenditures	33,481	258,359
Cash Balance Dec 31	5,529	Cash Balance Dec 31	486,579	Cash Balance Dec 31	255,986	Cash Balance Dec 31	323,333	Cash Balance Dec 31	442,116	1,513,543 **
										1,513,543 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Carbondale
will meet on 08/07/2024 at 7:00 pm at Carbondale City Hall 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 234 Main St. Carbondale, Ks 66414 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	870,496	42.657	935,539	39.314	962,527	306,530	38.334
Debt Service	50,295	8.109	49,680	6.772	83,573	53,033	6.632
Library	83,015	10.251	87,944	10.313	86,631	80,770	10.101
Special Highway	58,992				123,017		
1% Sales Tax-Pool	274,886		95,075		123,250		
Refuse	89,424		89,500		119,794		
Water Utility	519,479		472,390		697,524		
Sewer Utility	355,370		339,831		398,498		
Public Bldg Comm.	76,925		186,550		181,125		
Non-Budgeted Funds	258,359						
Totals for City	2,637,241	61.017	2,256,509	56.399	2,775,939	440,333	55.067
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*55.419*
Recreation Commission	99,372		133,723	6.478	137,716	51,798	6.478
Totals Including Recreation	2,736,613	61.017	2,390,232	62.877	2,913,655	492,131	61.545
Less: Transfers	495,000		230,000		193,000		
Net Expenditure	2,241,613		2,160,232		2,720,655		
Total Tax Levied	444,899		492,167		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,217,407		7,857,028		7,996,323		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	3,520,524		3,457,967		3,169,142		
Revenue Bonds	1,235,000		1,205,000		1,115,000		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	4,755,524		4,662,967		4,284,142		

*Tax rates are expressed in mills

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

Emily Bessette
City Official Title: City Clerk

City of Carbondale 2025

Note: All amounts are to be entered as whole numbers only.

Imposed Levy Limit (City's Historical Records)		Fund Name	Mill Rate Limit
Ordinance Number:	Resolution 2021-01	Recreation	6.500

From the County Clerk's Budget Information	
Total Assessed Valuation for 2024	7,996,323
Gross earnings (intangible) tax estimate for 2025	0
Neighborhood Revitalization	0

Revenue Neutral Rate 55.419 ⟹

Note: When entering the RNR, only enter the RNR for the city's funds (and library, if applicable). Recreation Commissions levying under KSA 12-1927 should hold their own RNR hearing and should not be considered part of the city's RNR.

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	39.314
Debt Service	6.772
Library	10.313
0	
0	
0	
0	
Recreation	6.478
Total	62.877

Final Assessed Valuation from the November 1, 2023 Abstract	7,857,028

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	46,308
Recreational Vehicle Tax Estimate	1,306
16\20 M Vehicle Tax	92
Commercial Vehicle Tax Estimate	73
Watercraft Tax Estimate	175

Computation of Delinquency

Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 2.6%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From Municipal Services Website (Budget Workbooks and Tax Estimates)	
2025 State Distribution for Kansas Gas Tax	37,070
2025 County Transfers for Gas***	
Adjusted 2024 State Distribution for Kansas Gas Tax	37,040
Adjusted 2024 County Transfers for Gas***	

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	1,217,067
Debt Service	146,295
Library	98,335
0	
0	
0	
0	
Recreation	
Special Highway	77,992
1% Sales Tax-Pool	538,632
Refuse	117,856
Water Utility	850,453
Sewer Utility	556,482
Public Bldg Comm.	152,050
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Input Sheet for City with Recreation Commission Budget Workbook

Enter city name ("City of _____"):	City of Carbondale
Enter county name followed by "County":	Osage County

Enter year being budgeted (YYYY): **2025**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2024 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2024 *Expenditures*	2023 Ad Valorem Tax
General	12-101a	1,055,289	306,534
Debt Service	10-113	155,295	53,033
Library	12-1220	110,500	80,766
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2024 Budgeted Year			440,333
Fund Not Considered Part of the Max Levy Computation for 2025 Budgeted Year:			
Recreation	12-1927	152,660	51,834

Other (non-tax levy) fund names:	
Special Highway	55,000
1% Sales Tax-Pool	84,200
Refuse	99,000
Water Utility	472,390
Sewer Utility	339,831
Public Bldg Comm.	75,125
Single No Tax Levy Fund:	
Total Expenditures for 2024 Budgeted Year	2,446,630

Non-budgeted funds:

1	Court Bonds
2	Capital Improvements
3	Equipment Reserve
4	Water Reserves
5	Sewer Reserves

The input for the following comes directly from the 2024 Budget, Budget Summary Page	2022 Tax Rate (2023 Column)
General	42.657
Debt Service	8.109
Library	10.251
0	
0	
0	
0	
Recreation	
Total	61.017

Total Tax Levied (2023 budget column)	444,899
Assessed Valuation (2023 budget column)	7,217,407