State of Kansas
City

2025

CERTIFICATE

To the Clerk of Thomas County , State of Kansas
We, the undersigned, officers of
The City of Colby
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 Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	5,184,704	848,732	
Debt Service	10-113	8	1,235,884		
Library	12-1220	8	352,883	335,622	
Recreation	12-1929a	9	390,860	200,271	
Noxious Weeds	2-1318	9	17,032	7,361	
Special Fire/Police	12-110b	10	121,200	51,421	
Special Liability	75-6110	10	60,523	60,380	
Employee Benefits	12-16,102	11	1,894,792	579,225	
Economic Development	12-1617h	11	2,537,194	76,722	
Special Highway		12	1,058,900		
Electric Utility		12	8,286,780		
Water Utility		13	1,905,344		
Sewage Disposal Utility		13	1,597,403		
Solid Waste Disposal Utility		14	864,359		
Convention/Tourism		14	357,560		
Law Enforcement Trust		15	166,735		
Special Parks/Recreation		15	154,000		
E911		16	68,698		
		16			
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	26,254,851	2,159,733	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice					
Neighborhood Revitalization		20			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	31.854
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: September 11 2024

County Clerk

Lee Leiker

Lee Leiker, Mayor

Joni L. Ketchum

Joni L. Ketchum, City Clerk

9-3-24

Attest Date

CPA Summary

The City of Colby 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	754,885	71,295	1,331	1,257	5,426	0
Debt Service						
Library	323,851	30,587	571	539	2,327	0
Recreation	194,307	18,352	343	323	1,396	0
Noxious Weeds	5,412	511	10	9	39	0
Special Fire/Police	48,258	4,558	85	80	347	0
Special Liability	28,159	2,660	50	47	202	0
Employee Benefits	573,084	54,126	1,011	954	4,119	0
Economic Development	80,460	7,599	142	134	578	0
TOTAL	2,008,416	189,688	3,543	3,343	14,434	0

County Treas Motor Vehicle Estimate	189,688				
County Treas Recreational Vehicle Estimate		3,543			
County Treas 16/20M Vehicle Estimate			3,343		
County Treas Commercial Vehicle Tax Estimate				14,434	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.09445				
Recreational Vehicle Factor		0.00176			
16/20M Vehicle Factor			0.00166		
Commercial Vehicle Factor				0.00719	
Watercraft Factor					0.00000

The City of Colby 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
Electric Utility	General	360,392	437,730	424,653	12-825d
Water Utility	General	63,101	74,005	74,426	12-825d
Sewage Disp Utility	General	45,066	50,751	53,526	12-825d
Sanitation Utility	General	45,867	46,340	50,098	12-825d
Financed Projects	General/Pool	137,628	168,539	189,546	Ord 1477
Financed Projects	General/Event Ctr	108,911	150,000	150,000	Ord 1606
General	Capital Improvements	376,925	380,524	511,375	12-1,118
General	Municipal Equipment	105,322	119,184	236,595	12-1,117
Electric Utility	Capital Improvements	545,960	600,460	640,375	12-1,118
Electric Utility	Municipal Equipment	67,900	78,915	94,210	12-1,117
Electric Utility	Reserve Depr Fund	-	-	200,000	12-825d
Water Utility	Capital Improvements	361,875	388,375	498,375	12-1,118
Water Utility	Municipal Equipment	57,505	53,926	32,025	12-1,117
Water Utility	Reserve Depr Fund	-	-	200,000	12-825d
Sewage Disp Utility	Capital Improvements	76,250	77,250	97,250	12-1,118
Sewage Disp Utility	Municipal Equipment	72,670	46,170	57,350	12-1,117
Sanitation Utility	Capital Improvements	-	-	10,000	12-1,118
Sanitation Utility	Municipal Equipment	60,000	60,000	70,000	12-1,117
Recreation	Capital Improvements	220,656	111,000	110,000	12-1,118
Recreation	Municipal Equipment	-	5,000	5,000	12-1,117
Special Fire/Police	Municipal Equipment	42,500	44,217	65,200	12-1,117
Special Parks	Capital Improvements	12,500	12,500	15,000	12-1,118
Electric Utility	Employee Benefits	358,271	370,906	346,746	12-16,102
Water Utility	Employee Benefits	149,528	157,025	161,502	12-16,102
Sewage Disp Utility	Employee Benefits	81,804	89,789	93,556	12-16,102
Sanitation Utility	Employee Benefits	118,367	87,453	84,791	12-16,102
Recreation	Employee Benefits	30,747	36,142	41,903	12-16,102
Special Law Enforce Tr	Employee Benefits	11,195	18,784	28,381	12-16,102
Capital Improvements	Employee Benefits	-	100,000	-	Resolution TBD
Capital Improvements	Risk Management	109,984	-	-	Resolution 1204
Financed Projects	Capital Improvements	-	100,000	100,000	12-1,118
Financed Proj/Event Ctr	Debt Service	1,054,450	1,056,250	1,051,850	Ord 1606
	Totals	4,675,374	4,921,235	5,693,733	
	Adjustments		1,474,789	1,491,396	
	Adjusted Totals	4,675,374	3,446,446	4,202,337	

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

The City of Colby 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013 Waterline Improvemen	6/15/2013	12/1/2033	4.75	90,000	57,000	6/1, 12/1	12/1	2,708	5,000	2,470	5,000
2019 Event Center	10/1/2019	12/1/2034	2.35	12,000,000	9,400,000	6/1, 12/1	12/1	321,250	735,000	291,850	760,000
Total G.O. Bonds					**9,457,000**			**323,958**	**740,000**	**294,320**	**765,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State Revolving Fund	3/1/2006	3/1/2027	2.77	8,719,980	1,849,268	3/1, 9/1	9/1	43,409	510,321	30,460	524,555
Total Other					**1,849,268**			**43,409**	**510,321**	**30,460**	**524,555**
Total Indebtedness					**11,306,268**			**367,367**	**1,250,321**	**324,780**	**1,289,555**

The City of Colby 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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
FCIP - Meter Replacement	4/1/2012	180	2.70	1,784,636	422,001	144,841	144,841
				Totals	**422,001**	**144,841**	**144,841**

***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: 2025

Library found in: The City of Colby
Thomas 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 2024	Proposed Year 2025
Ad Valorem	$314,135	$335,622
Delinquent Tax	$1,811	$0
Motor Vehicle Tax	$37,060	$30,587
Recreational Vehicle Tax	$670	$571
16/20M Vehicle Tax	$535	$539
TOTAL TAXES	$354,211	$367,319
Difference in Total Taxes:	$13,108	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$60,585,208	$63,771,759
Did Assessed Valuation Decrease?	No	
Levy Rate	5.406	5.263
Difference in Levy Rate:	(0.143)	
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

The City of Colby 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	236,690	199,429	326,172
Receipts:			
Ad Valorem Tax	727,071	732,238	xxxxxxxxxxxxxxxx
Delinquent Tax	10,736	3,679	0
Motor Vehicle Tax	43,729	71,480	71,295
Recreational Vehicle Tax	625	1,543	1,331
16/20M Vehicle Tax	1,034	1,460	1,257
Commercial Vehicle Tax	3,103	4,761	5,426
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Highway Connecting Links	96,030	96,030	96,030
Local Alcoholic Liquor	30,354	30,117	31,020
In Lue of Taxes (PILOT)	10,000	7,500	7,500
Local Sales Tax	1,344,566	1,284,420	1,255,710
Community Improv Development-24/7	-2,924	0	0
Franchise Tax	133,878	100,000	105,000
Licenses/Permits	45,618	22,875	22,875
Service Charges	385,227	400,583	430,418
Fines/Forfeits/Penalties	64,841	59,345	55,600
Event Center	68,341	79,390	80,000
Transient Guest Tax	156,796	215,000	357,560
Use of Money/Property	29,979	217,616	434,266
FAA/Federal Funds	67,881	69,357	65,000
Farm Income-GHK/Barb Wire/Taylor	25,339	25,391	25,391
Transfer from Financed Projects (Pool)	137,628	168,539	189,546
Transfer from Financed Proj(Event Ctr&Ge	108,911	150,000	150,000
Transfer from Electric Utility	360,392	437,730	424,653
Transfer from Water Utility	63,101	74,005	74,426
Transfer from Sewage Disposal Utility	45,066	50,751	53,526
Transfer from Sanitation Utility	45,867	46,340	50,098
Interest on Idle Funds	43,527	63,874	64,264
Neighborhood Revitalization Rebate	-34,738	-49,953	-42,391
Miscellaneous	4,199	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,016,177**	**4,364,071**	**4,009,801**
Resources Available:	**4,252,867**	**4,563,500**	**4,335,973**

The City of Colby

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,252,867	4,563,500	4,335,973
Expenditures:			
General Administration	315,113	339,885	338,277
Police	864,484	867,769	937,039
Fire	407,168	407,393	473,127
Street	706,686	741,402	879,483
Communications	327,508	358,750	429,087
Event Center	296,620	299,581	353,040
Parks	170,676	173,557	221,291
Pool	241,978	265,289	283,296
Airport	240,958	283,994	522,094
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
Subtotal detail (Should agree with detail)	3,571,191	3,737,620	4,436,734
Transfer to Capital Improvement	376,925	380,524	511,375
Transfer to Municipal Equipment	105,322	119,184	236,595
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,053,438**	**4,237,328**	**5,184,704**
Unencumbered Cash Balance Dec 31	199,429	326,172	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,115,919	4,272,015	5,184,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,184,704
		Tax Required	848,732
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	848,732

CPA Summary

The City of Colby 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	204,990	221,602	211,904
Contractual	76,048	87,655	94,623
Commodities	26,277	26,878	28,000
Capital Outlay	7,798	3,750	3,750
Total	**315,113**	**339,885**	**338,277**
Police			
Salaries	681,027	709,933	757,649
Contractual	105,071	81,350	87,140
Commodities	45,681	52,486	62,250
Capital Outlay	32,705	24,000	30,000
Total	**864,484**	**867,769**	**937,039**
Fire			
Salaries	311,895	321,689	377,627
Contractual	75,064	59,963	68,700
Commodities	12,209	14,766	17,500
Capital Outlay	8,000	10,975	9,300
Total	**407,168**	**407,393**	**473,127**
Street			
Salaries	269,048	294,777	328,933
Contractual	58,032	58,895	63,150
Commodities	68,724	80,230	82,400
Capital Outlay	310,882	307,500	405,000
Total	**706,686**	**741,402**	**879,483**
Communications			
Salaries	309,348	335,927	403,212
Contractual	10,314	13,198	14,875
Commodities	4,852	5,625	7,000
Capital Outlay	2,994	4,000	4,000
Total	**327,508**	**358,750**	**429,087**
Event Center			
Salaries	186,448	193,470	203,725
Contractual	69,529	65,184	99,315
Commodities	23,676	26,427	30,500
Capital Outlay	16,967	14,500	19,500
Total	**296,620**	**299,581**	**353,040**
Parks			
Salaries	106,681	123,307	159,191
Contractual	49,296	31,900	37,350
Commodities	12,800	14,250	19,750
Capital Outlay	1,899	4,100	5,000
Total	**170,676**	**173,557**	**221,291**
Pool			
Salaries	159,429	165,059	173,196
Contractual	21,543	34,645	40,600
Commodities	61,006	64,100	67,300
Capital Outlay	0	1,485	2,200
Total	**241,978**	**265,289**	**283,296**
Page 1 - Total	**3,330,233**	**3,453,626**	**3,914,640**

The City of Colby 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Airport			
Salaries	44,400	60,500	75,200
Contractual	194,214	101,794	182,231
Commodities	1,858	120,200	263,163
Capital Outlay	486	1,500	1,500
Total	**240,958**	**283,994**	**522,094**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	240,958	283,994	522,094
Page 1 -Total	**3,330,233**	**3,453,626**	**3,914,640**
Grand Total	**3,571,191**	**3,737,620**	**4,436,734**

(Note: Should agree with general sub-totals.)

The City of Colby 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	97,132	97,690	97,689
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	6,898	7,708	7,470
Transfer from Financed Projects	1,054,450	1,056,250	1,051,850
RHID Property Taxes	70,419	96,244	121,564
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,131,767**	**1,160,202**	**1,180,884**
Resources Available:	**1,228,899**	**1,257,892**	**1,278,573**
Expenditures:			
Bond Principal	709,000	740,000	765,000
Interest Coupons	352,348	323,958	294,320
Commissions/Postage	1	1	5,000
RHID Property Taxes Paid Out	69,860	96,244	121,564
Cash Reserve (2025 column)			50,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,131,209**	**1,160,203**	**1,235,884**
Unencumbered Cash Balance Dec 31	97,690	97,689	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,181,675	1,187,689	1,235,884
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,235,884
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18	186	0
Receipts:			
Ad Valorem Tax	316,085	314,135	xxxxxxxxxxxxxxxx
Delinquent Tax	6,112	1,811	0
Motor Vehicle Tax	36,003	37,060	30,587
Recreational Vehicle Tax	515	670	571
16/20M Vehicle Tax	562	535	539
Commercial Vehicle Tax	2,555	2,807	2,327
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(15,101)	-21,432	-16,763
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**346,731**	**335,586**	**17,261**
Resources Available:	**346,749**	**335,772**	**17,261**
Expenditures:			
Appropriations	346,563	335,772	352,883
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**346,563**	**335,772**	**352,883**
Unencumbered Cash Balance Dec 31	186	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	346,563	337,143	352,883
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	352,883
		Tax Required	335,622
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	335,622

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	180,591	22,709	7,803
Receipts:			
Ad Valorem Tax	172,424	188,478	xxxxxxxxxxxxxxxx
Delinquent Tax	3,576	1,026	0
Motor Vehicle Tax	21,599	16,949	18,352
Recreational Vehicle Tax	309	366	343
16/20M Vehicle Tax	337	346	323
Commercial Vehicle Tax	1,533	1,716	1,396
Watercraft Tax			
Program Income	97,256	92,500	92,500
Facility Rent/BallField Usage	0	0	5,000
Sponsorships & Grants	7,190	66,000	65,000
Interest on Idle Funds	12,686	13,025	10,000
Neighborhood Revitalization Rebate	-2,847	-12,861	-10,128
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**314,063**	**367,545**	**182,786**
Resources Available:	**494,654**	**390,254**	**190,589**
Expenditures:			
Salaries	146,076	147,378	151,375
Contractual	38,870	49,396	46,432
Commodities	33,812	30,535	33,150
Capital Outlay	1,784	3,000	3,000
Transfer to Capital Improvement	220,656	111,000	110,000
Transfer to Municipal Equipment	0	5,000	5,000
Transfer to Employee Benefits	30,747	36,142	41,903
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**471,945**	**382,451**	**390,860**
Unencumbered Cash Balance Dec 31	22,709	7,803	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	476,051	323,474	390,860
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	390,860
		Tax Required	200,271
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	200,271

Adopted Budget **Noxious Weeds**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,408	12,346	9,119
Receipts:			
Ad Valorem Tax	7,082	5,283	xxxxxxxxxxxxxxxx
Delinquent Tax	40	28	
Motor Vehicle Tax	0	695	511
Recreational Vehicle Tax	0	15	10
16/20M Vehicle Tax	0	14	9
Commercial Vehicle Tax	0	41	39
Watercraft Tax			0
Interest on Idle Funds	652	650	351
Neighborhood Revitalization Rebate	-338	-361	-368
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,436**	**6,365**	**552**
Resources Available:	**13,844**	**18,711**	**9,671**
Expenditures:			
Chemicals	1,498	6,592	14,032
Operational Equipment	0	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,498	9,592	17,032
Unencumbered Cash Balance Dec 31	12,346	9,119	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	10,000	10,000	17,032
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,032
		Tax Required	7,361
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	7,361

CPA Summary
Believe there is no Budget Authority or Cash Balance Violation. Do not know why the 2024 Est Actual Expe is highlighted in red.?

The City of Colby 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Fire/Police**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,174	16,508	16,097
Receipts:			
Ad Valorem Tax	39,170	46,810	xxxxxxxxxxxxxxxx
Delinquent Tax	952	252	0
Motor Vehicle Tax	6,552	3,849	4,558
Recreational Vehicle Tax	94	83	85
16/20M Vehicle Tax	57	102	80
Commercial Vehicle Tax	465	459	347
Watercraft Tax			0
Grants & Donations	10,900	66,424	50,000
Interest on Idle Funds	1,867	1,402	1,180
Neighborhood Revitalization Rebate	-1,871	-3,195	-2,568
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,186**	**116,186**	**53,682**
Resources Available:	**72,360**	**132,694**	**69,779**
Expenditures:			
Operational Equipment-Fire	13,352	6,000	6,000
LSSE Grant Purchases-Fire	0	29,274	0
Grants/Donations Purchases-Fire	0	37,106	50,000
Transfer to Municipal Equipment-Fire	12,500	10,717	15,200
Transfer to Municipal Equipment-Police	30,000	33,500	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,852**	**116,597**	**121,200**
Unencumbered Cash Balance Dec 31	16,508	16,097	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	68,500	93,217	121,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,200
		Tax Required	51,421
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	51,421

Adopted Budget **Special Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,487	10,969	0
Receipts:			
Ad Valorem Tax	35,248	27,314	xxxxxxxxxxxxxxxx
Delinquent Tax	623	193	0
Motor Vehicle Tax	3,716	3,463	2,660
Recreational Vehicle Tax	53	74	50
16/20M Vehicle Tax	60	71	47
Commercial Vehicle Tax	264	300	202
Watercraft Tax			0
Safety Group Dividend		5,738	
Interest on Idle Funds	436	0	200
Neighborhood Revitalization Rebate	-1,684	-1,863	-3,016
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,716**	**35,290**	**143**
Resources Available:	**46,203**	**46,259**	**143**
Expenditures:			
Premiums	34,234	45,259	49,785
Claims	1,000	1,000	5,000
Cash Reserve (2025 column)			5,738
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,234**	**46,259**	**60,523**
Unencumbered Cash Balance Dec 31	10,969	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	42,199	41,179	60,523
		Non-Appropriated Balance	
TAB C		Total Expenditure/Non-Appr Balance	60,523
		Tax Required	60,380
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	60,380

CPA Summary: 2024 expenditures overbudget, Cash Reserve for 2025 to help with the cash requirements a the mill levy up.

The City of Colby 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	476,649	388,369	409,098
Receipts:			
Ad Valorem Tax	426,894	555,891	xxxxxxxxxxxxxxx
Delinquent Tax	13,669	3,251	0
Motor Vehicle Tax	102,653	41,966	54,126
Recreational Vehicle Tax	1,468	905	1,011
16/20M Vehicle Tax	1,408	1,600	954
Commercial Vehicle Tax	7,285	6,134	4,119
Watercraft Tax			0
Transfer from Electric Utility	358,271	370,906	346,746
Transfer from Water Utility	149,528	157,025	161,502
Transfer from Sewage Disp Utility	81,804	89,789	93,556
Transfer from Sanitation Utility	118,367	87,453	84,791
Transfer from Recreation	30,747	36,142	41,903
Transfer from Special Law Enforce Trust	11,195	18,784	28,381
Transfer from Capital Improvement Fund	0	100,000	0
Interest on Idle Funds	15,299	112,320	118,310
Neighborhood Revitalization Rebate	-20,395	-37,925	-28,930
Miscellaneous	6	5	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,298,199**	**1,544,246**	**906,469**
Resources Available:	**1,774,848**	**1,932,615**	**1,315,567**
Expenditures:			
Social Security	282,058	304,148	354,434
KPERS Retirement Benefits	342,195	399,861	461,402
State Unemployment	3,561	3,770	4,633
Workman's Compensation	88,009	67,775	105,159
Library Share of Benefits	43,839	46,596	53,752
Medical Insurance	607,457	671,467	885,012
Premium Reduction/IMA/EAP	19,360	29,900	30,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,386,479**	**1,523,517**	**1,894,792**
Unencumbered Cash Balance Dec 31	388,369	409,098	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,693,011	1,848,329	1,894,792
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,894,792
		Tax Required	579,225
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	579,225

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,608,119	2,002,996	2,094,291
Receipts:			
Ad Valorem Tax	82,099	78,046	xxxxxxxxxxxxxxx
Delinquent Tax	1,635	474	0
Motor Vehicle Tax	9,970	8,069	7,599
Recreational Vehicle Tax	143	174	142
16/20M Vehicle Tax	118	165	134
Commercial Vehicle Tax	708	756	578
Watercraft Tax			0
Payment FAA/KDOT/City	329,876	739,089	270,000
Interest on Idle Funds	106,261	120,490	91,560
Neighborhood Revitalization Rebate	-3,922	-5,324	-3,832
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**526,888**	**941,939**	**366,181**
Resources Available:	**2,135,007**	**2,944,935**	**2,460,472**
Expenditures:			
Special Projects	46,782	763,900	2,450,450
Advertising	3,485	5,000	5,000
Travel/Promo/Recruitment	0	0	0
Development - City - 50% Share	81,744	81,744	81,744
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,011**	**850,644**	**2,537,194**
Unencumbered Cash Balance Dec 31	2,002,996	2,094,291	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,032,907	2,561,214	2,537,194
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,537,194
		Tax Required	76,722
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	76,722

CPA Summary

The City of Colby 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	866,756	466,616	622,046	
Receipts:				
State of Kansas Gas Tax	149,535	145,430	145,300	
County Transfers Gas		0	0	
Payment from KDOT	0	0	800,000	
Interest on Idle Funds	16,325	10,000	6,500	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**165,860**	**155,430**	**951,800**	
Resources Available:	**1,032,616**	**622,046**	**1,573,846**	
Expenditures:				
Contractual Services	110,000	0	95,000	
Reconstruction	456,000	0	963,900	
Cash Reserve (2025 column)				0
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**566,000**	**0**	**1,058,900**	
Unencumbered Cash Balance Dec 31	466,616	622,046	514,946	
2023/2024/2025 Budget Authority Amoun	2,003,975	1,078,900	1,058,900	

Adopted Budget

Electric Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,807,953	1,982,462	1,634,254	
Receipts:				
Electric Sales	6,135,397	6,134,000	6,218,620	
Equipment Pole Rental	6,745	6,700	6,500	
Penalties/Fees	56,453	67,740	67,000	
Connection Fees	75,231	520,000	520,000	
Capital Credits	164,480	20,000	20,000	
Interest on Idle Funds	149,850	224,129	161,948	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**6,588,156**	**6,972,569**	**6,994,068**	
Resources Available:	**8,396,109**	**8,955,031**	**8,628,322**	
Expenditures:				
Salaries	758,037	824,001	937,234	
Commodities	3,365,470	3,585,817	4,082,783	
Contractual Services	520,726	566,324	646,415	
Capital Outlay	381,852	801,585	859,325	
Transfer to Employee Benefits	358,271	370,906	346,746	*
Transfer to Capital Improvement	545,960	600,460	640,375	*
Transfer to Municipal Equipment	67,900	78,915	94,210	*
Transfer to General	360,392	437,730	424,653	*
Transfer to Reserve	0	0	200,000	*
Lease/Purchase Payment	55,039	55,039	55,039	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**6,413,647**	**7,320,777**	**8,286,780**	
Unencumbered Cash Balance Dec 31	1,982,462	1,634,254	341,542	
2023/2024/2025 Budget Authority Amoun	6,950,401	8,159,366	8,286,780	

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,981,247	1,864,650	1,674,139	
Receipts:				
Water Sales	1,105,737	1,158,200	1,195,700	
Penalties/Fees	6,960	5,958	6,000	
Connection Fees	39,884	60,500	60,500	
Interest on Idle Funds	82,243	129,619	92,945	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**1,234,824**	**1,354,277**	**1,355,145**	
Resources Available:	**3,216,071**	**3,218,927**	**3,029,284**	
Expenditures:				
Salaries	319,282	360,263	366,214	
Commodities	38,259	45,286	49,350	
Contractual Services	224,990	258,332	278,776	
Capital Outlay	47,080	117,775	154,875	
Transfer to Employee Benefits	149,528	157,025	161,502	*
Transfer to Capital Improvement	361,875	388,375	498,375	*
Transfer to Municipal Equipment	57,505	53,926	32,025	*
Transfer to General	63,101	74,005	74,426	*
Transfer to Reserve	0	0	200,000	*
Lease/Purchase Payment	89,801	89,801	89,801	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,351,421**	**1,544,788**	**1,905,344**	
Unencumbered Cash Balance Dec 31	1,864,650	1,674,139	1,123,940	
2023/2024/2025 Budget Authority Amount	1,628,653	1,767,350	1,905,344	

Adopted Budget

Sewage Disposal Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	725,011	721,980	635,784	
Receipts:				
Sewer Sales	1,338,268	1,313,270	1,315,000	
Penalties/Fees	9,591	8,955	9,000	
Connection Fees	8,887	58,000	58,000	
Interest on Idle Funds	24,770	31,337	20,355	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**1,381,516**	**1,411,562**	**1,402,355**	
Resources Available:	**2,106,527**	**2,133,542**	**2,038,139**	
Expenditures:				
Salaries	236,203	256,261	258,057	
Commodities	24,570	30,541	37,883	
Contractual Services	287,143	253,210	305,995	
Capital Outlay	2,805	135,750	135,750	
Transfer to Employee Benefits	81,804	89,789	93,556	*
Transfer to Capital Improvement	76,250	77,250	97,250	*
Transfer to Municipal Equipment	72,670	46,170	57,350	*
Transfer to General	45,066	50,751	53,526	*
Sewer Debt Service	558,036	558,036	558,036	
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,384,547**	**1,497,758**	**1,597,403**	
Unencumbered Cash Balance Dec 31	721,980	635,784	440,736	
2023/2024/2025 Budget Authority Amount	1,484,676	1,533,734	1,597,403	

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Disposal Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	20,897	11,001	75,569	
Receipts:				
Refuse Charges	812,555	837,400	840,000	
Garbage Bags/Tipper Can Sales	12,308	10,500	10,500	
Penalties/Fees	5,825	6,826	7,000	
Interest on Idle Funds	4,281	4,674	3,000	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**834,969**	**859,400**	**860,500**	
Resources Available:	**855,866**	**870,401**	**936,069**	
Expenditures:				
Salaries	248,762	222,117	213,570	
Commodities	31,190	34,300	38,000	
Contractual Services	314,239	327,697	345,400	
Capital Outlay	26,440	16,925	52,500	
Transfer to Employee Benefits	118,367	87,453	84,791	*
Transfer to Capital Improvement	0	0	10,000	*
Transfer to Municipal Equipment	60,000	60,000	70,000	*
Transfer to General	45,867	46,340	50,098	*
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**844,865**	**794,832**	**864,359**	
Unencumbered Cash Balance Dec 31	11,001	75,569	71,710	
2023/2024/2025 Budget Authority Amount	849,498	794,832	864,359	

Adopted Budget

Convention/Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10	1	1
Receipts:			
Payment from State	522,653	449,855	357,560
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**522,653**	**449,855**	**357,560**
Resources Available:	**522,663**	**449,856**	**357,561**
Expenditures:			
Contract Payment to Conv/Tourism	522,662	449,855	357,560
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**522,662**	**449,855**	**357,560**
Unencumbered Cash Balance Dec 31	1	1	1
2023/2024/2025 Budget Authority Amount	534,877	550,320	357,560

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement Trust**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	1,159,732	1,109,480	1,163,880	
Receipts:				
Impound Lot Proceeds	0	0	2,000	
Diverson Funds	875	1,000	4,000	
Money Seized	0	0	0	
Sale of LET Building	0	100,000	0	
Interest on Idle Funds	47,116	57,541	57,122	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**47,991**	**158,541**	**63,122**	
Resources Available:	**1,207,723**	**1,268,021**	**1,227,002**	
Expenditures:				
Salaries	61,786	62,167	66,932	
Commodities	4	0	500	
Contractual Services	26,500	23,190	26,722	
Capital Outlay	-1,242	0	44,200	
Transfer to Employee Benefits	11,195	18,784	28,381	*
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**98,243**	**104,141**	**166,735**	
Unencumbered Cash Balance Dec 31	1,109,480	1,163,880	1,060,267	
2023/2024/2025 Budget Authority Amount	170,905	168,269	166,735	

Adopted Budget

Special Parks/Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	360	7,431	54,478	
Receipts:				
Payment from State	32,784	32,547	32,964	
Payment from Federal Grant/KWL&P/CFA	40,000	32,000	62,500	
Donations	0	54,745	0	
Interest on Idle Funds	6,119	6,000	4,690	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**78,903**	**125,292**	**100,154**	
Resources Available:	**79,263**	**132,723**	**154,632**	
Expenditures:				
Commodities	4,630	5,000	5,000	
Contractual Services	5,617	6,000	9,000	
Capital Outlay	49,085	54,745	125,000	
Transfer to Capital Improvement	12,500	12,500	15,000	*
Cash Reserve (2025 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**71,832**	**78,245**	**154,000**	
Unencumbered Cash Balance Dec 31	7,431	54,478	632	
2023/2024/2025 Budget Authority Amount	129,000	141,500	154,000	

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **E911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	142,012	134,101	136,607
Receipts:			
Payment from State	63,328	62,000	63,000
Interest on Idle Funds	7,014	7,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,342**	**69,000**	**69,000**
Resources Available:	**212,354**	**203,101**	**205,607**
Expenditures:			
Commodities	0	500	500
Contractual Services	49,985	59,394	60,198
Capital Outlay	28,268	6,600	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**78,253**	**66,494**	**68,698**
Unencumbered Cash Balance Dec 31	134,101	136,607	136,909
2023/2024/2025 Budget Authority Amount	87,193	71,373	68,698

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

CPA Summary

The City of Colby 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

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

CPA Summary

The City of Colby

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Municipal Equipment**		**Finance Projects**		**Water Treatment**		**Grant Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,669,979	Cash Balance Jan 1	2,024,491	Cash Balance Jan 1	427,141	Cash Balance Jan 1	16,030	Cash Balance Jan 1	-43,985	6,093,656
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trsfr from General	376,925	Trsfr from General	105,322	Local Sales Tax	1,758,065	Payment from KDHE	923,917	RFD #3 Reimbursemen	45,095	
Trsfr from Electric	545,959	Trsfr from Electric	67,900							
Trsfr from Water	361,875	Trsfr from Water	57,505							
Trsfr from Sewer	76,250	Trsfr from Sewer	72,670							
Trsfr from Sp Parks	12,500	Trsfr from Sanitation	60,000							
Trsfr from Recreation	220,656	Trsfr from Sp Police/Fi	42,500							
Ks Tourism Dev Grant	40,000									
CountryClub/KDOT Re	917,802	Sale Proceeds	15,070							
Interest on Idle Funds	255,804	Interest on Idle Funds	79,954	Interest on Idle Funds	35,260			Interest on Idle Funds	5,083	
Total Receipts	2,807,771	Total Receipts	500,921	Total Receipts	1,793,325	Total Receipts	923,917	Total Receipts	50,178	6,076,112
Resources Available:	6,477,750	Resources Available:	2,525,412	Resources Available:	2,220,466	Resources Available:	939,947	Resources Available:	6,193	12,169,768
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General	1,734,658	General	155,588	Event Center	525,662	Commodities	64,353	800 MHz Radio Upgra	6,193	
Electric	81,973	Electric	227,440	STAR Bonds	60,000	Contractual Services	749,240			
Water	1,216	Water	47,853							
Recreation	34,839	Sanitation	306,820							
Transfer/Unallocated In	109,984	Sp Police/Fire	53,177							
				Trsfr to Bond & Interes	1,054,450					
				Trsfr to General/Event(	108,911					
				Trsfr to General/Pool	137,628					
Total Expenditures	1,962,670	Total Expenditures	790,878	Total Expenditures	1,886,651	Total Expenditures	813,593	Total Expenditures	6,193	5,459,985
Cash Balance Dec 31	4,515,080	Cash Balance Dec 31	1,734,534	Cash Balance Dec 31	333,815	Cash Balance Dec 31	126,354	Cash Balance Dec 31	0	**6,709,783** **
										6,709,783 **

**Note: These two block figures should agree.

CPA Summary

The City of Colby

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	400,612	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		400,612
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer/Unallocated In	109,984									
Interest on Idle Funds	11,798									
Total Receipts	121,782	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	121,782
Resources Available:	522,394	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	522,394
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
PD/Comm P/R	115,745									
PD/Comm P/R Legal F	5,991									
Total Expenditures	121,736	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	121,736
Cash Balance Dec 31	400,658	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**400,658** **
										400,658 **

**Note: These two block figures should agree.

CPA Summary

The City of Colby

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

The City of Colby

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: The two bold yellow figures should agree.

CPA Summary

AFFIDAVIT OF PUBLICATION
State of Kansas, Thomas County, ss:

Matt Price, being first duly sworn, deposes and says:

that he/she is the Editor of

THE COLBY FREE PRESS

a twice - weekly newspaper printed in the state of Kansas, and published in and of general circulation in Thomas County, Kansas, with a general paid circulation on a yearly basis in Thomas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Colby, 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 1 consecutive(week(s))/days(s), the first publication thereof being made as aforesaid on the 21st day of August, 20 24, with subsequent publications being made on the following dates:

....., 20 ...., 20 .....

....., 20 ...., 20 .....

....., 20 ...., 20 .....

Editor

Subscribed and sworn to before me this 29 day of August, 20 24

Sheila R. Smith
Notary Public

My commission expires Nov 9, 20 26

Publication Fee $.....

Additional copies $.....

SHEILA R. SMITH
Notary Public – State of Kansas
My Appt. Exp 11-9-2026

•PUBLIC NOTICE•

Published in The Colby Free Press on August 21, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2025

The governing body of
The City of Colby

will meet on September 3, 2024 at 5:30 p.m. at City Hall Council Chambers 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 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 Year 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	4,053,438	13.346	4,237,328	12.600	5,184,704	848,732	13.309
Debt Service	1,131,209		1,160,203		1,235,884		
Library	346,563	5.802	335,772	5.406	352,883	335,622	5.263
Recreation	471,945	3.165	382,451	3.244	390,860	200,271	3.140
Noxious Weeds	1,498	0.130	9,592	0.091	17,032	7,361	0.115
Special Fire/Police	55,852	0.719	116,597	0.806	121,200	51,421	0.806
Special Liability	35,234	0.647	46,259	0.470	60,523	60,380	0.947
Employee Benefits	1,386,479	7.836	1,523,517	9.566	1,894,792	579,225	9.083
Economic Development	132,011	1.507	850,644	1.343	2,537,194	76,722	1.203
Special Highway	566,000				1,058,900		
Electric Utility	6,413,647		7,320,777		8,286,780		
Water Utility	1,351,421		1,544,788		1,905,344		
Sewage Disposal Utility	1,384,547		1,497,758		1,597,403		
Solid Waste Disposal Utility	844,865		794,832		864,359		
Convention/Tourism	522,662		449,855		357,560		
Law Enforcement Trust	98,243		104,141		166,735		
Special Parks/Recreation	71,832		78,245		154,000		
911	78,253		66,494		68,698		
Non-Budgeted Funds-A	5,459,985						
Non-Budgeted Funds-B	121,736						
Totals	24,527,420	33.152	20,519,253	33.526	26,254,851	2,159,733	33.866
							*Revenue Neutral Rate***	*31.654*
Less: Transfers	4,675,374		3,446,446		4,202,337		
Net Expenditure	19,852,046		17,072,807		22,052,514		
Total Tax Levied	1,869,819		2,008,416		x		
Assessed Valuation	56,894,450		60,585,208		63,771,759		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	10,845,000		10,166,000		9,457,000		
Revenue Bonds	0		0		0		
Other	2,828,743		2,345,741		1,849,268		
Lease Purchase Principal	681,537		553,518		422,001		
Total	14,355,280		13,065,259		11,728,269		

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

Joni L. Ketchum
City Official Title: City Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

The City of Colby

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

Thomas County

Revenue Neutral Rate*	31.854	Proposed Tax Rate	33.866

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

RESOLUTION NO. 1214

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

WHEREAS, the Revenue Neutral Rate for the City of Colby was calculated as 31.854 mills by the Thomas County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Colby, 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 COLBY:

The City of Colby shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.854 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 3rd day of September, 2024 and **SIGNED** by the Mayor.

Lee Leiker

Lee Leiker, Mayor

Attested:

Joni L. Ketchum

Joni L. Ketchum, City Clerk

CITY OF COLBY SEAL SEAL KANSAS

EXCERPT OF MINUTES OF A MEETING
OF THE GOVERNING BODY OF
THE CITY OF COLBY, KANSAS
HELD ON SEPTEMBER 3, 2024

The governing body met in regular session at the usual meeting place in the City Council on September 3, 2024, at 5:30 p.m., the following members being present and participating, to wit:

Mayor Lee Leiker, Council Members Velma Goodheart, Bruce Hansen, Jerad Johnson, Shari Oren, Marc Pearce, Crystal Perkins, W.G. Romine, Stan Schmidt.

Absent: None

The Mayor declared that a quorum was present and called the meeting to order.

* * * * * * * * * * * * * *

(Other Proceedings)

There was presented a Resolution entitled:

RESOLUTION NO. 1214 OF THE CITY OF COLBY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

Councilmember Jerad Johnson moved that the Resolution be adopted. The motion was seconded by Councilmember Stan Schmidt. The Resolution was duly read and considered, and upon being put, the motion for the adoption of said Resolution was carried by the vote of the governing body as follows:

Aye: Velma Goodheart, Bruce Hansen, Jerad Johnson, Shari Oren, Marc Pearce, Crystal Perkins, W.G. Romine, Stan Schmidt.

Nay: None Absent: None

Thereupon, the Mayor declared the Resolution duly adopted and the Resolution was then duly numbered Resolution No. 1214 and was signed by the Mayor and attested by the Clerk.

* * * * * * * * * * * * * *

(Other Proceedings)

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

On motion duly made, seconded and carried, the meeting hereupon adjourned.

CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of the City of Colby, Kansas held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

CITY OF COLBY SEAL KANSAS

Clerk

The City of Colby 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	806,341	12.644	42,391
Debt Service	0		0
Library	318,859	5.000	16,763
Recreation	192,643	3.021	10,128
Noxious Weeds	6,993	0.110	368
Special Fire/Police	48,853	0.766	2,568
Special Liability	57,364	0.900	3,016
Employee Benefits	550,295	8.629	28,930
Economic Developme	72,890	1.143	3,832
0			0
0			0
0			0
0			0
TOTAL	2,054,238	32.212	107,996

2024 July 1 Valuation: 63,771,759

Valuation Factor: 63,771.759

Neighborhood Revitalization Subj to Rebate: 3,352,588

Neighborhood Revitalization factor: 3,352.588

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