State of Kansas
City

2025

CERTIFICATE

To the Clerk of Pottawatomie County, State of Kansas
We, the undersigned, officers of
City of Wheaton
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 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	72,427	11,725	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,060		
Sewer		7	25,043		
Non-Budgeted Funds		8			
Totals		xxxxxx	100,530	11,725	19.928
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			588,376
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	16.994
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Heather Gladbach
Pottawatomie County
Address:
PO Box 348
Westmoreland, KS 66549
Email:
hgladbach@pottcounty.org

Date Attested: August 22nd 2024

County Clerk

Governing Body

Roger D. Wyatt

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

2025

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Date Attested: _____ 2024

County Clerk

Governing Body

City of Wheaton

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,949	1,868	20	4	0	46
Debt Service						
Library						
TOTAL	9,949	1,868	20	4	0	46

County Treas Motor Vehicle Estimate 1,868

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 46

Motor Vehicle Factor 0.18776

Recreational Vehicle Factor 0.00201

16/20 Vehicle Factor 0.00040

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00462

City of Wheaton 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Wheaton

2025

STATEMENT OF INDEBTEDNESS

Type 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:											
Sewer Improvement Bond	5/12/1999	6/1/2039	4.50	177,300	80,000	6/1	6/1	1,800	5,000	1,688	5,000
						12/1		1,688		1,575	
Total G.O. Bonds					**80,000**			**3,488**	**5,000**	**3,263**	**5,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**80,000**			**3,488**	**5,000**	**3,263**	**5,000**

City of Wheaton

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
None							
				Totals	**0**	**0**	**0**

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

City of Wheaton 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	72,368	45,338	37,414
Receipts:			
Ad Valorem Tax	8,562	9,949	xxxxxxxxxxxxxxx
Delinquent Tax	191	346	
Motor Vehicle Tax	2,180	2,227	1,868
Recreational Vehicle Tax	67	49	20
16/20M Vehicle Tax	112	63	4
Commercial Vehicle Tax			0
Watercraft Tax	13	20	46
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	3,072	2,600	2,600
Local Sales Tax	14,827	14,000	14,000
Franchise Tax	3,675	3,200	3,200
Licenses			
Insurance Dividend	468	450	450
Special Assessments	620	1,072	300
Building Rent	1,100	600	800
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	72		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,959**	**34,576**	**23,288**
Resources Available:	**107,327**	**79,914**	**60,702**
Expenditures:			
General Administration	1,161	1,500	1,500
Insurance	2,994	4,000	4,000
Utilities	6,683	8,000	8,000
Street Repairs & Improvements	43,448	2,000	30,927
Park Improvements		5,000	5,000
Park Maintenance	2,057	1,500	1,500
Rent	500	500	500
Legal Services	935	3,000	3,000
Fuel	3,411	5,000	5,000
Building Improvements		5,000	5,000
Donations	800	1,000	1,000
Repairs		500	500
Code Enforcement		5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous		500	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,989**	**42,500**	**72,427**
Unencumbered Cash Balance Dec 31	45,338	37,414	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	90,500	63,873	72,427
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,427
		Tax Required	11,725
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**11,725**

CPA Summary

City of Wheaton 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	8,308	0	0
Receipts:			
State of Kansas Gas Tax	2,759	3,060	3,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,759**	**3,060**	**3,060**
Resources Available:	**11,067**	**3,060**	**3,060**
Expenditures:			
Street Repair and Maint	11,067	3,060	3,060
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,067**	**3,060**	**3,060**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	11,448	3,060	3,060

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,210	19,918	11,043
Receipts:			
Charges to Customers	15,523	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,523**	**14,000**	**14,000**
Resources Available:	**34,733**	**33,918**	**25,043**
Expenditures:			
Maintenance		5,000	5,000
Waste Water Permit	185	200	200
Insurance			
Operations	186	500	500
Contracted Labor	3,600	5,000	5,000
Capital Outlay	2,131	2,687	5,080
Utilities		1,000	1,000
Principal	5,000	5,000	5,000
Interest	3,713	3,488	3,263
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,815**	**22,875**	**25,043**
Unencumbered Cash Balance Dec 31	19,918	11,043	0
2023/2024/2025 Budget Authority Amoun	21,735	25,475	25,043

CPA Summary

City of Wheaton

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:		
Fireworks		**ARPA Grant**		**Park Funding**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	1,286	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		1,286
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursement	5,224	Grant Proceeds		Park Funding						
Total Receipts	5,224	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,224
Resources Available:	5,224	Resources Available:	1,286	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,510
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fireworks Expense	5,224	Grant Expenses	1,286	Park Expenses						
Total Expenditures	5,224	Total Expenditures	1,286	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,510
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

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Wheaton

will meet on August 21, 2024 at 7:00 PM at Wheaton City Park Shelter House 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 Wheaton City Hall 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	61,989	20.249	42,500	20.029	72,427	11,725	20.029
Debt Service							
Library							
Special Highway	11,067		3,060		3,060		
Sewer	14,815		22,875		25,043		
Non-Budgeted Funds	6,510						
Totals	94,381	20.249	68,435	20.029	100,530	11,725	20.029
						*Revenue Neutral Rate***	*16.994*
Less: Transfers	0		0		0		
Net Expenditure	94,381		68,435		100,530		
Total Tax Levied	9,160		9,949		xxxxxxxxxxxxxxxxx		
Assessed Valuation	452,366		496,740		585,396		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	90,000	85,000	80,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	90,000	85,000	80,000

*Tax rates are expressed in mills

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

City Official Title: City Official

2025

(Published in *The Onaga Herald* on Thursday, August 1, 2024)

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Library							
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Special Highway	11,067		22,875		25,043		
Sewer	14,815						
Non-Budgeted Funds	6,510						
Totals	94,381	20.249	68,435	20.029	100,530	11,725	20.029
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G.O. Bonds	90,000	85,000	80,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	90,000	85,000	80,000

*Tax rates are expressed in mills

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

Terry Force

City Official Title: City Official

Resolution No. 2024-01

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

WHEREAS, the Revenue Neutral Rate for the City of Wheaton was calculated as 16.994 mills by the Pottawatomie County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Wheaton, 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 WHEATON:

The City of Wheaton shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.994 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 21st day of August, 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

Kay Zeit

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Wheaton To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2024
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Roger Magnett	✓		
Nathan Taylor	✓		
Jeremy Suddeth	✓		
Scott Lefebvre	✓		
TOTAL	4		

Certified:
Kay Zeit