2025

CERTIFICATE

To the Clerk of Comanche County, State of Kansas
We, the undersigned, officers of
City of Protection
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	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	528,832	180,853	91.362
Special Highway		7	79,825		
Waterworks System		7	343,134		
Sewage Disposal		8	160,233		
Solid Waste		8	125,657		
Special Parks & Recreation		9	17,384		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	1,255,065	180,853	91.362
Budget Hearing Notice		11			
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization		12			

County Clerk's Use Only
1,979,527
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 90.820
Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:
Adams Brown, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
dhollingshead@adamsbrowncpa.com

Attest: 20th day of November, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Protection

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 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	180,853	29,250	254	2,692	822	215
TOTAL	180,853	29,250	254	2,692	822	215

County Treas Motor Vehicle Estimate	29,250				
County Treas Recreational Vehicle Estimate		254			
County Treas 16/20M Vehicle Estimate			2,692		
County Treas Commercial Vehicle Tax Estimate				822	
County Treas Watercraft Tax Estimate					215

Motor Vehicle Factor	0.16173				
Recreational Vehicle Factor		0.00140			
16/20M Vehicle Factor			0.01489		
Commercial Vehicle Factor				0.00455	
Watercraft Factor					0.00119

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
Water Fund	Water System Reserve Fund	0	25,000	25,000	K.S.A. 12-825d
Water Fund	General Fund	25,000	0	0	K.S.A. 12-825d
General Fund	Special Equipment Fund	7,500	15,000	25,000	K.S.A. 12-1,117
General Fund	Capital Improvement Fund	10,000	15,000	25,000	K.S.A. 12-1,118
Sewage Disposal Fund	Sewer System Reserve Fund	5,000	5,000	5,000	K.S.A. 12-825d
Sewage Disposal Fund	General Fund	5,000	0	0	K.S.A. 12-825d
	Totals	52,500	60,000	80,000	
	Adjustments*				
	Adjusted Totals	52,500	60,000	80,000	

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

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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Revolving Loan	10/11/2005	9/1/2027	2.58	711,030	170,957	3/1 & 9/1	3/1 & 9/1	3,745	41,110	2,781	42,178
Total Other					170,957			3,745	41,110	2,781	42,178
Total Indebtedness					170,957			3,745	41,110	2,781	42,178

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
None							
Totals					0	0	0

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

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	225,195	284,312	187,657
Receipts:			
Ad Valorem Tax	163,971	180,853	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,662	2,000	2,000
Motor Vehicle Tax	32,999	33,822	29,250
Recreational Vehicle Tax	491	370	254
16/20M Vehicle Tax	2,262	2,261	2,692
Commercial Vehicle Tax	0	1,478	822
Watercraft Tax	0	198	215
Local Alcoholic Liquor	1,452	1,324	1,505
Rental Excise Tax	0	3	23
Local Sales Tax	68,350	70,000	70,000
Franchise Tax	36,520	35,000	35,000
Licenses	800	5,000	5,000
Swimming Pool	8,184	8,500	8,500
Fines	108	3,500	3,500
Crop Sales	1,908	1,000	1,000
Mowing	3,178	0	0
Insurance Proceeds	3,761	0	0
Transfers In - Sewer Fund	5,000	0	0
Transfers In - Water Fund	25,000	0	0
Interest on Idle Funds	11,991	9,500	4,500
Neighborhood Revitalization Rebate	-9,313	-8,000	-7,939
Miscellaneous	580	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**370,904**	**350,809**	**160,322**
Resources Available:	**596,099**	**635,121**	**347,979**
Expenditures:			
Personal Services	39,939	42,000	45,000
Contractual Services	40,721	60,000	80,000
Commodities	14,224	20,000	20,000
Capital Outlay	0	10,000	23,000
Employee Benefits	44,113	65,000	65,000
Public Safety	16,232	55,000	75,000
Parks	54,590	65,000	65,000
Streets	84,468	85,000	85,000
Building Demolition	0	15,464	20,000
Transfers Out - Special Equipment	7,500	15,000	25,000
Transfers Out - Capital Improvement	10,000	15,000	25,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	832
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**311,787**	**447,464**	**528,832**
Unencumbered Cash Balance Dec 31	284,312	187,657	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	442,235	514,731	528,832
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	528,832
		Tax Required	180,853
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	180,853

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	41,249	54,755	67,295
Receipts:			
State of Kansas Gas Tax	13,506	12,540	12,530
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,506**	**12,540**	**12,530**
Resources Available:	**54,755**	**67,295**	**79,825**
Expenditures:			
Contractual	0	0	79,825
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**79,825**
Unencumbered Cash Balance Dec 31	54,755	67,295	0
2023/2024/2025 Budget Authority Amount:	53,766	66,399	79,825

Adopted Budget

Waterworks System	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	269,545	259,134	228,134
Receipts:			
Charges to Customers	106,657	115,000	115,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,657**	**115,000**	**115,000**
Resources Available:	**376,202**	**374,134**	**343,134**
Expenditures:			
Personal Services	26,133	29,000	40,000
Contractual Services	46,690	60,000	60,000
Commodities	19,245	32,000	32,000
Capital Outlay	0	0	25,000
Transfer Out - General	25,000	0	0
Transfer Out - Waterworks Reserve	0	25,000	25,000
Cash Reserve (2025 column)	0	0	161,134
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,068**	**146,000**	**343,134**
Unencumbered Cash Balance Dec 31	259,134	228,134	0
2023/2024/2025 Budget Authority Amount:	355,456	389,545	343,134

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewage Disposal**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	82,681	73,490	61,233
Receipts:			
Customer Sales	67,679	67,000	67,000
Sales Tax	33,665	32,000	32,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,344**	**99,000**	**99,000**
Resources Available:	**184,025**	**172,490**	**160,233**
Expenditures:			
Personal Services	22,412	27,500	29,000
Contractual Services	24,771	25,000	25,000
Commodities	8,094	8,500	8,500
Principal Payments-KDHE	40,070	41,110	42,178
Interest Payments-KDHE	4,685	3,745	2,781
Service Fees-KDHE	503	402	298
Transfers Out - Sewer System Reserve	5,000	5,000	5,000
Transfers Out - General Fund	5,000	0	0
Cash Reserve (2025 column)	0	0	47,476
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**110,535**	**111,257**	**160,233**
Unencumbered Cash Balance Dec 31	73,490	61,233	0
2023/2024/2025 Budget Authority Amount:	186,084	167,826	160,233

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,656	41,657	45,657
Receipts:			
Charges to Customers	77,728	80,000	80,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,728**	**80,000**	**80,000**
Resources Available:	**109,384**	**121,657**	**125,657**
Expenditures:			
Contractual Services	67,727	75,000	80,000
Commodities	0	1,000	1,000
Cash Reserve (2025 column)	0	0	44,657
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,727**	**76,000**	**125,657**
Unencumbered Cash Balance Dec 31	41,657	45,657	0
2023/2024/2025 Budget Authority Amount:	105,650	120,656	125,657

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	13,284	14,736	16,060
Receipts:			
Local Alcohol Liquor	1,452	1,324	1,506
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,452**	**1,324**	**1,506**
Resources Available:	**14,736**	**16,060**	**17,566**
Expenditures:			
Commodities	0	0	17,384
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**17,384**
Unencumbered Cash Balance Dec 31	14,736	16,060	182
2023/2024/2025 Budget Authority Amount:	14,729	15,983	17,384

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Protection

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:		
Special Equipment		**Water System Reserve**		**Sewer System Reserve**		**Storm Sewer Replacement**		**Capital Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	44,765	Cash Balance Jan	109,498	Cash Balance Jan	69,917	Cash Balance Jan	65,000	Cash Balance Jan	25,000	314,180
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equipment	319			Transfers In	5,000			Transfers In	10,000	
Transfers In	7,500									
Total Receipts	7,819	Total Receipts	0	Total Receipts	5000	Total Receipts	0	Total Receipts	10000	22,819
Resources Availab	52,584	Resources Availab	109,498	Resources Availab	74,917	Resources Availabl	65,000	Resources Availabl	35,000	336,999
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	13,333									
Total Expenditures	13,333	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	13,333
Cash Balance Dec	39,251	Cash Balance Dec	109,498	Cash Balance Dec	74,917	Cash Balance Dec	65,000	Cash Balance Dec	35,000	323,666 **
										323,666 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Protection
will meet on September 25, 2024 at 7:30 PM at Protection Township Library, 404 N Broadway Ave 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, 108 W Walnut 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	311,787	97.050	447,464	95.201	528,832	180,853	90.819
Special Highway					79,825		
Waterworks System	117,068		146,000		343,134		
Sewage Disposal	110,535		111,257		160,233		
Solid Waste	67,727		76,000		125,657		
Special Parks & Recreation					17,384		
Non-Budgeted Funds-A	13,333						
Totals	620,450	97.050	780,721	95.201	1,255,065	180,853	90.819
						*Revenue Neutral Rate***	*90.820*
Less: Transfers	52,500		60,000		80,000		
Net Expenditure	567,950		720,721		1,175,065		
Total Tax Levied	181,116		180,853		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,863,528		1,899,709		1,991,360		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	250,082		211,027		170,957		
Lease Purchase Principal	0		0		0		
Total	250,082		211,027		170,957		

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

Shirley Norton
Official Title: City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	172,914	86.832	7,939
TOTAL	172,914	86.832	7,939

2024 July 1 Valuation: 1,991,360

Valuation Factor: 1,991.360

Neighborhood Revitalization Subj to Rebate: 91,431

Neighborhood Revitalization factor: 91.431

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

LEGAL

Published in the Protection Press on Thursday, September 12, 2024.

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NOTICE OF BUDGET HEARING

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City of Protection
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Detailed budget information is available at City Hall, 108 W Walnut 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	311,767	97.050	447,464	95.201	528,832	160,853	90.819
Special Highway					79,825		
Waterworks System	117,068		146,000		343,134		
Sewage Disposal	110,535		111,257		160,233		
Solid Waste	67,727		76,000		125,657		
Special Parks & Recreation					17,364		
Non-Budgeted Funds-A	13,333						
Totals	620,450	97.050	780,721	95.201	1,255,065	160,853	90.819
						Revenue Neutral Rate**	90.820
Less: Transfers	52,500		60,000		80,000		
Net Expenditure	567,950		720,721		1,175,065		
Total Tax Levied	181,116		180,853		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,863,528		1,899,709		1,991,360		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	250,092		211,027		170,557		
Lease Purchase Principal	0		0		0		
Total	250,092		211,027*		170,557		

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

Shirley Norton
Official Title: City Clerk