State of Kansas
City

2025

CERTIFICATE

To the Clerk of Jefferson County , State of Kansas
We, the undersigned, officers of
City of Perry
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	Amount of 2024 Ad Valorem Tax	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	847,815	185,997	18.840
Debt Service	10-113	7	100,919	19,736	1.999
		7			
Special Highway		8	186,783		
Parks and Recreation		8	39,466		
Water & Sewer Utility		9	849,819		
Refuse Utility		9	123,462		
Non-Budgeted Funds		10			
Totals		xxxxxx	2,148,264	205,733	20.839
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			9,872,096
RNR Hearing Notice		12			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	18.774
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested: 9/12 2024

Julie A. Durkee
County Clerk

Governing Body

Mary Kuenzi

Morgan Gleason

Page No. 1

City of Perry

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	167,505	15,071	319	178	4,504	0
Public Safety Equip	17,775	1,599	34	19	478	0
TOTAL	185,280	16,670	353	197	4,982	0

County Treas Motor Vehicle Estimate 16,670

County Treas Recreational Vehicle Estimate 353

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 4,982

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08997

Recreational Vehicle Factor 0.00191

16/20 Vehicle Factor 0.00106

Commercial Vehicle Factor 0.02689

Watercraft Factor 0.00000

City of Perry 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 Fund	Special Highway	106,075	75,000	75,000	KSA 12-1,119
	Totals	106,075	75,000	75,000	
	Adjustments*				
	Adjusted Totals	106,075	75,000	75,000	

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

City of Perry

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Perry

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

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

City of Perry 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	306,705	341,788	313,304
Receipts:			
Ad Valorem Tax	163,670	167,505	xxxxxxxxxxxxxxx
Delinquent Tax	3,481	6,000	5,000
Motor Vehicle Tax	16,795	17,824	15,071
Recreational Vehicle Tax	5,290	432	319
16/20M Vehicle Tax		324	178
Commercial Vehicle Tax		4,298	4,504
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Bingo Tax	1,750	1,800	1,800
Sales and Use Taxes	197,818	200,000	200,000
Local Alcohol Tax	8,044	8,393	8,642
Franchise Fees	52,870	53,000	53,000
Interest Income	27,323	28,000	28,000
Traffic Fines	20,366	20,000	20,000
Refunds/Reimbursements	27,006	53,058	6,000
Licenses and Permits	5,678	5,000	5,000
Liquor/Beer Licenses	775	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	530,866	566,634	348,514
Resources Available:	837,571	908,422	661,818
Expenditures:			
Salaries & Wages	163,677	95,000	95,000
Employee Benefits	42,580	158,118	158,500
General Government			
Contractual	113,409	120,000	130,000
Commodities	17,563	20,000	25,000
Streets & Highways	17,924	85,000	50,000
Public Safety			
Contractual	9,799	10,000	10,000
Commodities	17,360	20,000	20,000
Municipal Court			
Contractual	7,168	10,000	12,000
Police			
Commodities	228	2,000	2,000
Transfers Out			
Transfer to Special Highway	106,075	75,000	75,000
Cash Reserve (2025 column)			270,315
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	495,783	595,118	847,815
Unencumbered Cash Balance Dec 31	341,788	313,304	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	648,784	953,816	847,815
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	847,815
		Tax Required	185,997
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	185,997

Estimated carryover to 2026 with an increase in mills to 20.847. It's still less than the estimated beginning balance in 2025

CPA Summary

City of Perry 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Public Safety Equip	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	98,251	92,746	78,353
Receipts:			
Ad Valorem Tax	14,558	17,775	xxxxxxxxxxxxxxxx
Delinquent Tax	721	700	700
Motor Vehicle Tax	1,098	1,660	1,599
Recreational Vehicle Tax	482	32	34
16/20M Vehicle Tax		21	19
Commercial Vehicle Tax		419	478
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,859	20,607	2,830
Resources Available:	115,110	113,353	81,183
Expenditures:			
Public Safety	22,364	35,000	35,000
Cash Reserve (2025 column)			65,919
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,364	35,000	100,919
Unencumbered Cash Balance Dec 31	92,746	78,353	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	81,180	102,390	100,919
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,919
		Tax Required	19,736
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	19,736

Budgeted 2 mills for Public Safety Equip

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	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for:

CPA Summary

Resolution No. 24-05

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

WHEREAS, the Revenue Neutral Rate for the City of Perry was calculated as 18.774 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Perry, 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 PERRY:

The City of Perry shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.774 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 11th day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Perry Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2024

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Derek Aldrich	✓		
Shari Kuenzi	✓		
Morgan Gleason	✓		
TOTAL			

Certified:

Jacl Grant

City of Perry 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	31,436	54,746	87,163
Receipts:			
State of Kansas Gas Tax	23,121	24,640	24,620
County Transfers Gas		0	0
Transfer from General	106,075	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,196**	**99,640**	**99,620**
Resources Available:	**160,632**	**154,386**	**186,783**
Expenditures:			
Street Repair and Maint	1,875	2,000	2,000
Capital Outlay	104,011	65,223	110,000
Cash Reserve (2025 column)			74,783
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**105,886**	**67,223**	**186,783**
Unencumbered Cash Balance Dec 31	54,746	87,163	0
2023/2024/2025 Budget Authority Amoun	148,509	67,223	186,783

No change to any of the non-tax levying funds in this budget

Adopted Budget Parks and Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,146	32,193	30,824
Receipts:			
Local Alcohol	8,044	8,631	8,642
Donations	-250		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,794**	**8,631**	**8,642**
Resources Available:	**54,940**	**40,824**	**39,466**
Expenditures:			
Parks and Recreation	22,747	10,000	10,000
Cash Reserve (2025 column)			29,466
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,747**	**10,000**	**39,466**
Unencumbered Cash Balance Dec 31	32,193	30,824	0
2023/2024/2025 Budget Authority Amoun	56,900	59,171	39,466

CPA Summary

City of Perry 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water & Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	243,618	297,219	419,319
Receipts:			
Sales/Collections	392,971	425,000	425,000
Water Deposits	3,100	2,500	2,500
Sales of Old Equipment	4,550	3,100	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**400,621**	**430,600**	**430,500**
Resources Available:	**644,239**	**727,819**	**849,819**
Expenditures:			
Employee Benefits/Taxes	64,066	64,000	65,000
Salaries	83,406	84,500	84,500
Contractual	32,830	35,000	35,000
Commodities	25,855	25,000	30,000
Capital Outlay	140,863	100,000	150,000
Cash Reserve (2025 column)			485,319
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**347,020**	**308,500**	**849,819**
Unencumbered Cash Balance Dec 31	297,219	419,319	0
2023/2024/2025 Budget Authority Amount	364,813	768,701	849,819

Adopted Budget Refuse Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	51,474	52,462	58,462
Receipts:			
Sales/Collections	59,380	65,000	65,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,380**	**65,000**	**65,000**
Resources Available:	**110,854**	**117,462**	**123,462**
Expenditures:			
Contractual	58,392	59,000	59,000
Cash Reserve (2025 column)			64,462
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**58,392**	**59,000**	**123,462**
Unencumbered Cash Balance Dec 31	52,462	58,462	0
2023/2024/2025 Budget Authority Amount	131,010	116,474	123,462

CPA Summary

City of Perry

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:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	64,311	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		64,311
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	64,311	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	64,311
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	15,400									
Total Expenditures	15,400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,400
Cash Balance Dec 31	48,911	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	48,911 **
										48,911 **

** 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 Perry
will meet on September 11, 2024 at 6:30 PM at Perry City Hall 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 Perry 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	495,783	22.039	595,118	18.848	847,815	185,997	18.848
Debt Service	22,364	2.017	35,000	2.000	100,919	19,736	2.000
Special Highway	105,886		67,223		186,783		
Parks and Recreation	22,747		10,000		39,466		
Water & Sewer Utility	347,020		308,500		849,819		
Refuse Utility	58,392		59,000		123,462		
Non-Budgeted Funds	15,400						
Totals	1,067,592	24.056	1,074,841	20.848	2,148,264	205,733	20.848
						*Revenue Neutral Rate***	*18.774*
Less: Transfers	106,075		75,000		75,000		
Net Expenditure	961,517		999,841		2,073,264		
Total Tax Levied	185,298		185,280		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,702,356		8,886,934		9,868,235		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Kept the mills the same as last year at 20.848. This exceeds the RNR and the RNR hearing and budget hearing would have to be at your September meeting

Vicki Walbridge
City Official Title: City Clerk

PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 29, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Perry
will meet on September 11, 2024 at 6:30 PM at Perry City Hall 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 Perry 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	495,783	22.039	595,118	18.848	847,815	185,997	18.848
Debt Service	22,364	2.017	35,000	2.000	100,919	19,736	2.000
Special Highway	105,886		67,223		186,783		
Parks and Recreation	22,747		10,000		39,466		
Water & Sewer Utility	347,020		308,500		849,819		
Refuse Utility	58,392		59,000		123,462		
Non-Budgeted Funds	15,400						
Totals	1,067,592	24.056	1,074,841	20.848	2,148,264	205,733	20.848
						*Revenue Neutral Rate***	*18.774*
Less: Transfers	106,075		75,000		75,000		
Net Expenditure	961,517		999,841		2,073,264		
Total Tax Levied	185,298		185,280		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,702,356		8,886,934		9,868,235		

Outstanding Indebtedness, January 1;	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Vicki Walbridge
City Official Title: City Clerk