PUBLIC NOTICE

Published in The Gyp Hill Premiere Monday, July 29, 2024

NOTICE OF BUDGET HEARING

The governing body of
City of Isabel
will meet on August 8, 2024 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 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	21,873	17.651	23,452	17.102	93,000	8,000	15.608
Debt Service							
Library							
Special Highway	1,571		2,094		21,000		
Gas	54,725		55,237		85,000		
Electric	67,373		84,328		139,000		
Water	32,802		27,859		38,000		
Sewer	6,610		6,966		60,000		
Trash	9,145		9,929		30,000		
Non-Budgeted Funds-A	155,010						
Totals	349,109	17.651	209,865	17.102	464,000	8,000	15.608
						*Revenue Neutral Rate***	*15.609*
Less: Transfers	0		10,000		40,000		
Net Expenditure	349,109		199,865		424,000		
Total Tax Levied	8,000		8,000		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	453,225		467,790		512,560		

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*

Crystal Cummins
Official Title: City Clerk

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 29, 2024

2nd Publication was made on:

_____

3rd Publication was made on:

_____

Publication Fee $ 105.00

(SIGN) _____

SUBSCRIBED and sworn before me this 30 day of

July, 2024.

_____
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS

RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp._____

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Barber County, State of Kansas

We, the undersigned, officers of

City of Isabel

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.

NO RNR Hearing

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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	93,000	8,000	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	21,000		
Gas		7	85,000		
Electric		8	139,000		
Water		8	36,000		
Sewer		9	60,000		
Trash		9	30,000		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	464,000	8,000	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

505,501

15826 Levy

Revenue Neutral Rate	15.609
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

15.609 RNR

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: 7-22, 2024
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

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City of Isabel
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Debt Service							
Library							
Special Highway	1,571		2,094		21,000		
Gas	54,725		55,237		85,000		
Electric	67,373		84,328		139,000		
Water	32,802		27,859		36,000		
Sewer	6,610		6,966		60,000		
Trash	9,145		9,929		30,000		
Non-Budgeted Funds-A	155,010						
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						*Revenue Neutral Rate***	*15.609*
Less: Transfers	0		10,000		40,000		
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Total Tax Levied	8,000		8,000		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	453,225		467,790		512,560		

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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*

Crystal Cummins
Official Title: City Clerk

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
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1st Publication was made on:

July 29, 2024

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 105.00

(SIGN) _____

SUBSCRIBED and sworn before me this 30 day of

July, 2024.

_____
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS | RONDA M. NOLAND NOTARY PUBLIC STATE OF KANSAS My Appt. Exp._____

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 29, 202

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City of Isabel
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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Pr
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority f Expenditures
General	21,573	17.651	23,452	17.102	93,
Debt Service					
Library					
Special Highway	1,571		2,094		21,
Gas	54,725		55,237		85,
Electric	87,373		84,328		139,
Water	32,802		27,859		58,
Sewer	6,510		6,966		60,
Trash	9,145		9,929		30,
Non-Budgeted Funds-A	155,010				
Totals	349,109	17.651	209,865	17.102	464,
Less: Transfers	0		10,000		40,
Net Expenditure	349,109		199,865		424,
Total Tax Levied	8,000		8,000		xxxxxxxxxxxxxxxxx
Assessed Valuation	453,225		467,790		512

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*

Crystal Cummins
Official Title: City Clerk

City of Isabel

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	8,000	1,111	28	153	1,147	4
Debt Service						
Library						
TOTAL	8,000	1,111	28	153	1,147	4

County Treas Motor Vehicle Estimate	1,111				
County Treas Recreational Vehicle Estimate		28			
County Treas 16/20M Vehicle Estimate			153		
County Treas Commercial Vehicle Tax Estimate				1,147	
County Treas Watercraft Tax Estimate					4

Motor Vehicle Factor	0.13888				
Recreational Vehicle Factor		0.00350			
16/20M Vehicle Factor			0.01913		
Commercial Vehicle Factor				0.14338	
Watercraft Factor					0.00050

City of Isabel 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	Water	0	10,000	10,000	12-825d
Electric	Trash	0	0	10,000	12-825d
Electric	General	0	0	20,000	12-825d
	Totals	0	10,000	40,000	
	Adjustments*				
	Adjusted Totals	0	10,000	40,000	

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

State of Kansas
City

City of Isabel

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

City of Isabel

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 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.**

City of Isabel 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	43,969	46,638	48,117
Receipts:			
Ad Valorem Tax	7,769	8,000	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	683	1,359	1,111
Recreational Vehicle Tax	17	28	28
16/20M Vehicle Tax	81	87	153
Commercial Vehicle Tax	610	1,034	1,147
Watercraft Tax			4
Gross Earning (Intangible) Tax			0
Local Sales Tax	7,578	7,250	7,250
Compensating Use Tax	1,947	2,000	2,000
Utility Sales Tax	2,729	4,000	4,000
Late Charges/Reconnect/NSF	1,175	1,000	1,000
Licenses	175	200	200
Reimbursed Expense	1,778		
Court Fees			
Transfer from Electric			20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-27	-10
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,542**	**24,931**	**36,883**
Resources Available:	**68,511**	**71,569**	**85,000**
Expenditures:			
General Government:			
Personal Services	6,341	6,525	7,000
Contractual Services	7,051	7,200	8,000
Commodities	492	550	1,000
Capital Outlay			1,000
Sales Tax	2,797	4,000	4,000
Fire Department:			
Personal Services	515	525	1,000
Contractual Services	4,311	4,252	5,000
Commodities			1,000
Capital Outlay			1,000
Streets:			
Personal Services	266	275	1,000
Contractual Services	100	125	1,000
Commodities			25,000
Cash Reserve (2025 column)			37,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,873**	**23,452**	**93,000**
Unencumbered Cash Balance Dec 31	46,638	48,117	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	100,000	91,000	93,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,000
		Tax Required	8,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	8,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Isabel 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	18,514	18,714	18,810
Receipts:			
State of Kansas Gas Tax	1,771	2,190	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,771**	**2,190**	**2,190**
Resources Available:	**20,285**	**20,904**	**21,000**
Expenditures:			
Street Repair and Maint	1,571	2,094	21,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,571**	**2,094**	**21,000**
Unencumbered Cash Balance Dec 31	18,714	18,810	0
2023/2024/2025 Budget Authority Amount:	22,000	21,000	21,000

Adopted Budget

Gas	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,841	30,237	30,000
Receipts:			
Customer Charges	53,121	55,000	55,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,121**	**55,000**	**55,000**
Resources Available:	**84,962**	**85,237**	**85,000**
Expenditures:			
Personal Services	8,903	9,175	10,000
Contractual Services	45,822	46,062	50,000
Commodities			5,000
Capital Outlay			5,000
Cash Reserve (2025 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,725**	**55,237**	**85,000**
Unencumbered Cash Balance Dec 31	30,237	30,000	0
2023/2024/2025 Budget Authority Amount:	79,000	81,000	85,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Isabel 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,881	70,328	62,500
Receipts:			
Customer Charges	70,689	75,000	75,000
Interest on Idle Funds	2,131	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,820**	**76,500**	**76,500**
Resources Available:	**137,701**	**146,828**	**139,000**
Expenditures:			
Personal Services	6,716	6,925	8,000
Contractual Services	57,717	64,378	75,000
Commodities	2,940	3,025	5,000
Capital Outlay			1,000
Transfer to Water		10,000	10,000
Transfer to Trash			10,000
Transfer to General			20,000
Cash Reserve (2025 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,373**	**84,328**	**139,000**
Unencumbered Cash Balance Dec 31	70,328	62,500	0
2023/2024/2025 Budget Authority Amount:	156,000	136,000	139,000

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,086	1,859	5,000
Receipts:			
Customer Charges	20,545	21,000	21,000
Transfer from Electric		10,000	10,000
Interest on Idle Funds			
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,575**	**31,000**	**31,000**
Resources Available:	**34,661**	**32,859**	**36,000**
Expenditures:			
Personal Services	10,524	10,850	11,000
Contractual Services	17,228	12,000	12,000
Commodities	5,050	5,009	5,000
Capital Outlay			1,000
Cash Reserve (2025 column)			7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,802**	**27,859**	**36,000**
Unencumbered Cash Balance Dec 31	1,859	5,000	0
2023/2024/2025 Budget Authority Amount:	42,000	41,000	36,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Isabel 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,133	46,966	50,000
Receipts:			
Customer Charges	10,443	10,000	10,000
Interest on Idle Funds		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,443**	**10,000**	**10,000**
Resources Available:	**53,576**	**56,966**	**60,000**
Expenditures:			
Personal Services	2,250	2,325	4,000
Contractual Services	4,160	4,275	5,000
Commodities	200	366	1,000
Capital Outlay			1,000
Cash Reserve (2025 column)			49,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,610**	**6,966**	**60,000**
Unencumbered Cash Balance Dec 31	46,966	50,000	0
2023/2024/2025 Budget Authority Amount:	54,000	56,000	60,000

Adopted Budget

Trash	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,319	5,929	8,000
Receipts:			
Customer Charges	11,755	12,000	12,000
Transfer from Electric			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,755**	**12,000**	**22,000**
Resources Available:	**15,074**	**17,929**	**30,000**
Expenditures:			
Personal Services	3,905	4,025	5,000
Contractual Services	4,358	4,500	5,000
Commodities	882	1,404	5,000
Capital Outlay			1,000
Cash Reserve (2025 column)			14,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,145**	**9,929**	**30,000**
Unencumbered Cash Balance Dec 31	5,929	8,000	0
2023/2024/2025 Budget Authority Amount:	28,000	32,000	30,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Isabel

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:		
ARPA Grant		**Park Grant**		**Barber Co ARPA Grant**		**SRF KDHE Loan**		**0**		
Unencumbered Cash Balance Jan 1	12,362	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 12,362
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Donations	575	Grant	70,000	Loan Proceeds	52,344			
		Grant	26,076							
Total Receipts	0	Total Receipts	26651	Total Receipts	70000	Total Receipts	52344	Total Receipts	0	148,995
Resources Available:	12,362	Resources Available:	26,651	Resources Available:	70,000	Resources Available:	52,344	Resources Available:	0	161,357
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	12,362	Personal Services	424	Contractual	64,746	Contractual	49,344			
		Contractual	22,880	Commodities	5,254					
Total Expenditures	12,362	Total Expenditures	23,304	Total Expenditures	70,000	Total Expenditures	49,344	Total Expenditures	0	155,010
Cash Balance Dec 31	0	Cash Balance Dec 31	3,347	Cash Balance Dec 31	0	Cash Balance Dec 31	3,000	Cash Balance Dec 31	0	**6,347** **
										6,347 **

**Note: These two block figures should agree.

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

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Isabel
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:

Allocation of MVT, RVT, ...
Schedule of Trans...
Statement ...
St...

correct one Barber Co. Scup

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
		93,000	8,000	
Special High...		21,000		
Gas		85,000		
Electric	8	139,000		
Water	9	36,000		
Sewer	9	60,000		
Trash		30,000		
Non-Budgeted Funds-A	10			
	xxxxxxx			
Totals	11	464,000	8,000	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization				

Revenue Neutral Rate	15.609
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: _____, 2024

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

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

City of Isabel

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	8,000	1,111	28	153	1,147	4
Debt Service						
Library						
TOTAL	8,000	1,111	28	153	1,147	4

County Treas Motor Vehicle Estimate 1,111
County Treas Recreational Vehicle Estimate 28
County Treas 16/20M Vehicle Estimate 153
County Treas Commercial Vehicle Tax Estimate 1,147
County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.13888
Recreational Vehicle Factor 0.00350
16/20M Vehicle Factor 0.01913
Commercial Vehicle Factor 0.14338
Watercraft Factor 0.00050

City of Isabel

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	Water	0	10,000	10,000	12-825d
Electric	Trash	0	0	10,000	12-825d
Electric	General	0	0	20,000	12-825d
	Totals	0	10,000	40,000	
	Adjustments*				
	Adjusted Totals	0	10,000	40,000	

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

State of Kansas
City

2025

City of Isabel

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:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Isabel

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.**

City of Isabel

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	43,969	46,638	48,117
Receipts:			
Ad Valorem Tax	7,769	8,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	683	1,359	1,111
Recreational Vehicle Tax	17	28	28
16/20M Vehicle Tax	81	87	153
Commercial Vehicle Tax	610	1,034	1,147
Watercraft Tax			4
Gross Earning (Intangible) Tax			0
Local Sales Tax	7,578	7,250	7,250
Compensating Use Tax	1,947	2,000	2,000
Utility Sales Tax	2,729	4,000	4,000
Late Charges/Reconnect/NSF	1,175	1,000	1,000
Licenses	175	200	200
Reimbursed Expense	1,778		
Court Fees			20,000
Transfer from Electric			
Interest on Idle Funds		-27	-10
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,542**	**24,931**	**36,883**
Resources Available:	**68,511**	**71,569**	**85,000**
Expenditures:			
General Government:			
Personal Services	6,341	6,525	7,000
Contractual Services	7,051	7,200	8,000
Commodities	492	550	1,000
Capital Outlay			1,000
Sales Tax	2,797	4,000	4,000
Fire Department:			
Personal Services	515	525	1,000
Contractual Services	4,311	4,252	5,000
Commodities			1,000
Capital Outlay			1,000
Streets:			
Personal Services	266	275	1,000
Contractual Services	100	125	1,000
Commodities			25,000
Cash Reserve (2025 column)			37,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,873**	**23,452**	**93,000**
Unencumbered Cash Balance Dec 31	46,638	48,117	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	100,000	91,000	93,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,000
		Tax Required	8,000
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	8,000

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

City of Isabel

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	18,514	18,714	18,810
Receipts:			
State of Kansas Gas Tax	1,771	2,190	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,771**	**2,190**	**2,190**
Resources Available:	**20,285**	**20,904**	**21,000**
Expenditures:			
Street Repair and Maint	1,571	2,094	21,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,571**	**2,094**	**21,000**
Unencumbered Cash Balance Dec 31	18,714	18,810	0
2023/2024/2025 Budget Authority Amount:	22,000	21,000	21,000

Adopted Budget **Gas**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,841	30,237	30,000
Receipts:			
Customer Charges	53,121	55,000	55,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,121**	**55,000**	**55,000**
Resources Available:	**84,962**	**85,237**	**85,000**
Expenditures:			
Personal Services	8,903	9,175	10,000
Contractual Services	45,822	46,062	50,000
Commodities			5,000
Capital Outlay			5,000
Cash Reserve (2025 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,725**	**55,237**	**85,000**
Unencumbered Cash Balance Dec 31	30,237	30,000	0
2023/2024/2025 Budget Authority Amount:	79,000	81,000	85,000

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

City of Isabel

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,881	70,328	62,500
Receipts:			
Customer Charges	70,689	75,000	75,000
Interest on Idle Funds	2,131	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,820**	**76,500**	**76,500**
Resources Available:	**137,701**	**146,828**	**139,000**
Expenditures:			
Personal Services	6,716	6,925	8,000
Contractual Services	57,717	64,378	75,000
Commodities	2,940	3,025	5,000
Capital Outlay			1,000
Transfer to Water		10,000	10,000
Transfer to Trash			10,000
Transfer to General			20,000
Cash Reserve (2025 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,373**	**84,328**	**139,000**
Unencumbered Cash Balance Dec 31	70,328	62,500	0
2023/2024/2025 Budget Authority Amount:	156,000	136,000	139,000

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,086	1,859	5,000
Receipts:			
Customer Charges	20,545	21,000	21,000
Transfer from Electric		10,000	10,000
Interest on Idle Funds	30		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,575**	**31,000**	**31,000**
Resources Available:	**34,661**	**32,859**	**36,000**
Expenditures:			
Personal Services	10,524	10,850	11,000
Contractual Services	17,228	12,000	12,000
Commodities	5,050	5,009	5,000
Capital Outlay			1,000
Cash Reserve (2025 column)			7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,802**	**27,859**	**36,000**
Unencumbered Cash Balance Dec 31	1,859	5,000	0
2023/2024/2025 Budget Authority Amount:	42,000	41,000	36,000

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

2025

City of Isabel

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,133	46,966	50,000
Receipts:			
Customer Charges	10,443	10,000	10,000
		0	0
Interest on Idle Funds		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,443**	**10,000**	**10,000**
Resources Available:	**53,576**	**56,966**	**60,000**
Expenditures:			
Personal Services	2,250	2,325	4,000
Contractual Services	4,160	4,275	5,000
Commodities	200	366	1,000
Capital Outlay			1,000
			49,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,610**	**6,966**	**60,000**
Unencumbered Cash Balance Dec 31	46,966	50,000	0
2023/2024/2025 Budget Authority Amount:	54,000	56,000	60,000

Adopted Budget **Trash**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,319	5,929	8,000
Receipts:			
Customer Charges	11,755	12,000	12,000
Transfer from Electric			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,755**	**12,000**	**22,000**
Resources Available:	**15,074**	**17,929**	**30,000**
Expenditures:			
Personal Services	3,905	4,025	5,000
Contractual Services	4,358	4,500	5,000
Commodities	882	1,404	5,000
Capital Outlay			1,000
			14,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,145**	**9,929**	**30,000**
Unencumbered Cash Balance Dec 31	5,929	8,000	0
2023/2024/2025 Budget Authority Amount:	28,000	32,000	30,000

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

City of Isabel

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant		**Park Grant**		**Barton Co ARPA Grant**		**SRF KDHE Loan**		**0**		
Unencumbered Cash Balance Jan 1	12,362	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Total 12,362
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Donations	575	Grant	70,000	Loan Proceeds	52,344			
		Grant	26,076							
Total Receipts	0	Total Receipts	26651	Total Receipts	70000	Total Receipts	52344	Total Receipts	0	148,995
Resources Available:	12,362	Resources Available:	26,651	Resources Available:	70,000	Resources Available:	52,344	Resources Available:	0	161,357
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	12,362	Personal Services	424	Contractual	64,746	Contractual	49,344			
		Contractual	22,880	Commodities	5,254					
Total Expenditures	12,362	Total Expenditures	23,304	Total Expenditures	70,000	Total Expenditures	49,344	Total Expenditures	0	155,010
Cash Balance Dec 31	0	Cash Balance Dec 31	3,347	Cash Balance Dec 31	0	Cash Balance Dec 31	3,000	Cash Balance Dec 31	0	**6,347** **
										6,347 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provied. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of
City of Isabel
will meet on August 8, 2024 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 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	21,873	17.651	23,452	17.102	93,000	8,000	15.608
Debt Service							
Library							
Special Highway							
Gas	1,571		2,094		21,000		
Electric	54,725		55,237		85,000		
Water	67,373		84,328		139,000		
Sewer	32,802		27,859		36,000		
Trash	6,610		6,966		60,000		
	9,145		9,929		30,000		
Non-Budgeted Funds-A	155,010						
Totals	349,109	17.651	209,865	17.102	464,000	8,000	15.608
						*Revenue Neutral Rate***	*15.609*
Less: Transfers	0		10,000		40,000		
Net Expenditure	349,109		199,865		424,000		
Total Tax Levied	8,000		8,000		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	453,225		467,790		512,560		

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*

Crystal Cummins
Official Title: City Clerk

Amy Sill

From: City Clerk <isabelcityclerk@gmail.com>
Sent: Thursday, August 8, 2024 9:04 PM
To: Amy Sill
Subject: City of Isabel Budget
Attachments: doc03517820240808215613.pdf; Isabel 2025 Budget Document.pdf

Hi Amy,

Attached is the City of Isabel's approved budget document. I noticed a typo on page 10 where it says "Barton Co ARPA Grant" instead of "Barber Co ARPA Grant." I'll be contacting the accountant to have this corrected and will send you an updated copy as soon as I receive it.

God Bless,
Crystal J. Cummins
City Clerk

City of Isabel
P.O. Box 87
Isabel, KS 67065
(620)739-4362

Please use email address **isabelcityclerk@gmail.com** for all correspondence moving forward. Thank you!

"My working hours may not be your working hours. Please do not feel obligated to reply outside of your normal work schedule"

This email is intended solely for the recipient. It may contain privileged, proprietary or confidential information or material. If you are not the intended recipient, please delete this email and any attachments and notify the sender of the error.

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Barber County, State of Kansas
We, the undersigned, officers of
City of Isabel
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	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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	93,000	8,000	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	21,000		
Gas		7	85,000		
Electric		8	139,000		
Water		8	36,000		
Sewer		9	60,000		
Trash		9	30,000		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	464,000	8,000	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	15.609
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com
Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.