State of Kansas
City

2025

CERTIFICATE

To the Clerk of Washington County, State of Kansas

We, the undersigned, officers of

City of Haddam

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 T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	210,500	87,592	75.447
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,928		
Water Operating		7	38,558		
Sewer Operating		8	31,199		
Special Street Light		8	10,000		
Non-Budgeted Funds-A		9			
Non-Budgeted Funds-B		10			
Totals		xxxxx	294,185	87,592	75.447
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1160974
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	68.665
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Bruna Auditing Service LLC
Derek Bruna, CPA
Address:
201 C St
Washington, KS 66968
Email:
dbruna@wctaa.com

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of Haddam

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	79,602	3,736	98	297	0	48
Debt Service						
Library						
TOTAL	79,602	3,736	98	297	0	48

County Treas Motor Vehicle Estimate 3,736
County Treas Recreational Vehicle Estimate 98
County Treas 16/20M Vehicle Estimate 297
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 48

Motor Vehicle Factor 0.04693
Recreational Vehicle Factor 0.00123
16/20M Vehicle Factor 0.00373
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00060

City of Haddam 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.

State of Kansas
City

City of Haddam

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 Haddam

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
Tractor	5/13/2019	60	5.25	53,100	6,000	6,000	0
Totals					**6,000**	**6,000**	**0**

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

City of Haddam 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	59,310	127,235	41,778
Receipts:			
Ad Valorem Tax	77,266	79,602	xxxxxxxxxxxxxxx
Delinquent Tax	1,536	1,500	1,500
Motor Vehicle Tax	3,713	3,702	3,736
Recreational Vehicle Tax	96	68	98
16/20M Vehicle Tax	273	333	297
Commercial Vehicle Tax			0
Watercraft Tax	19	69	48
Gross Earning (Intangible) Tax	7		0
Local Sales Tax & Compensating Use Tax	67,344	20,000	20,000
Kansas Gas	3,588	3,200	3,200
Refuse Collection	9,403	12,000	12,000
Hall Rent Income	1,417	1,500	1,500
Cemetery	1,700	2,000	2,000
Insurance/Bonds	0	5,000	5,000
RV Park	7,770	1,000	1,000
Late Charges	460	500	500
Beer License	250	250	250
Café	15,394	30,000	30,000
Interest on Idle Funds		1	1
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,237**	**160,725**	**81,130**
Resources Available:	**249,547**	**287,960**	**122,908**
Expenditures:			
Refuse	10,790	12,000	12,000
Cemetery	9,315	10,000	10,000
Community Hall	4,933	8,500	8,500
Office	16,376	20,000	20,000
Fuel/Repairs	702	800	1,000
Payroll Taxes	5,922	8,000	8,000
Insurance/Bonds	19,550	20,000	22,000
Real Estate Taxes	937	1,000	1,000
Beer License	125	150	150
Memorial Park	590	750	750
Rooney Park	436	450	450
RV Park	3,246	1,000	1,000
Basketball Court	437	450	450
Café	39,689	50,000	50,000
Dues/Membership	147	300	300
Professional Services/Publishing Fees	3,118	5,000	5,000
Street Repairs	0	55,000	10,000
Water Tower Repairs	0	1,000	1,000
Tractor Payment	6,000	6,000	
Capital Improvements		45,782	58,900
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**122,312**	**246,182**	**210,500**
Unencumbered Cash Balance Dec 31	127,235	41,778	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	150,225	246,182	210,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,500
		Tax Required	87,592
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	87,592

CPA Summary

City of Haddam 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	1,164	4,112	1,328
Receipts:			
State of Kansas Gas Tax	2,948	2,600	2,600
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,948**	**2,600**	**2,600**
Resources Available:	**4,112**	**6,712**	**3,928**
Expenditures:			
Materials		5,384	3,928
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,384**	**3,928**
Unencumbered Cash Balance Dec 31	4,112	1,328	0
2023/2024/2025 Budget Authority Amoun	1,000	5,384	3,928

Adopted Budget

Water Operating	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,910	36,681	15,147
Receipts:			
Charges to Customers	18,016	22,000	22,000
Sales Tax	50	100	100
Deposits	1,800	1,000	1,000
State Water Fees	76	100	100
Interest on Idle Funds	7	9	11
Miscellaneous	27	200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,976**	**23,409**	**23,411**
Resources Available:	**53,886**	**60,090**	**38,558**
Expenditures:			
Utilities	2,280	3,000	3,000
Repairs & Supplies	11,929	23,000	20,000
Reading Meters	849	1,100	1,100
Lab Tests	877	700	700
State Fee	218	75	75
Sales Tax	928	1,000	1,000
Postage	125	180	180
New Improvements	0	15,888	12,503
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,205**	**44,943**	**38,558**
Unencumbered Cash Balance Dec 31	36,681	15,147	0
2023/2024/2025 Budget Authority Amoun	34,555	44,943	38,558

CPA Summary

City of Haddam 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,200	28,149	25,199
Receipts:			
Charges to Customers	5,118	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,118**	**6,000**	**6,000**
Resources Available:	**29,318**	**34,149**	**31,199**
Expenditures:			
Repairs & Supplies	260	5,000	1,699
Utilities	723	1,000	1,000
Permit Fees	185	200	500
Maintenance		2,500	2,500
Operator Certification		250	500
Capital Improvement			25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,168**	**8,950**	**31,199**
Unencumbered Cash Balance Dec 31	28,149	25,199	0
2023/2024/2025 Budget Authority Amoun	17,450	18,756	31,199

Adopted Budget

Special Street Light	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,578	3,419	0
Receipts:			
Franchise Fee	1,256	2,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,256**	**2,500**	**10,000**
Resources Available:	**10,834**	**5,919**	**10,000**
Expenditures:			
Contractual	7,415	5,919	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,415**	**5,919**	**10,000**
Unencumbered Cash Balance Dec 31	3,419	0	0
2023/2024/2025 Budget Authority Amoun	9,000	20,578	10,000

CPA Summary

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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:		
Equipment Reserve		**Sewer Reserve**		**Perpetual Savings**		**Cemetery Improvement**		**Park Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,456	Cash Balance Jan 1	82,636	Cash Balance Jan 1	829	Cash Balance Jan 1	4,319	Cash Balance Jan 1	3,443	110,683
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer not made	-4,000	INTEREST	539	INTEREST	2	INTEREST	9	INTEREST	7	
INTEREST	109									
Total Receipts	-3,891	Total Receipts	539	Total Receipts	2	Total Receipts	9	Total Receipts	7	-3,334
Resources Available:	15,565	Resources Available:	83,175	Resources Available:	831	Resources Available:	4,328	Resources Available:	3,450	107,349
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	15,565	Cash Balance Dec 31	83,175	Cash Balance Dec 31	831	Cash Balance Dec 31	4,328	Cash Balance Dec 31	3,450	**107,349** **
										107,349 **

**Note: These two block figures should agree.

CPA Summary

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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:		
Water Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	5,168	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		5,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
INTEREST	114									
Total Receipts	114	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	114
Resources Available:	5,282	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,282
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	5,282	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**5,282** **
										5,282 **

** 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 Haddam

will meet on September 4, 2024 at 7:00 P.M. at at 501 Main St, Haddam 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 the Haddam City Office 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	122,312	69.332	246,182	75.558	210,500	87,592	75.558
Special Highway			5,384		3,928		
Water Operating	17,205		44,943		38,558		
Sewer Operating	1,168		8,950		31,199		
Special Street Light	7,415		5,919		10,000		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	148,100	69.332	311,378	75.558	294,185	87,592	75.558
						*Revenue Neutral Rate***	*68.665*
Less: Transfers	0		0		0		
Net Expenditure	148,100		311,378		294,185		
Total Tax Levied	79,603		79,602		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,148,136		1,053,524		1,159,278		

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	10,063	12,000	6,000
Total	10,063	12,000	6,000

*Tax rates are expressed in mills

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

Brandi Selewski
City Clerk

PUBLIC NOTICE

Published in the Washington County News on August 22, 2024

NOTICE OF HEARING TO EXCLED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Haddam
will meet on September 4, 2024 at 7:00 P.M. in at 501 Main St. Haddam 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 the Haddam City Office 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	122,372	69.332	246,182	75.558	210,500	87,592	75.558
Special Highway			5,384		5,938		
Water Operating	17,205		44,943		34,558		
Sewer Operating	1,148		8,850		31,199		
Special Street Light	7,415		5,919		10,000		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	148,100	69.332	311,378	75.558	294,185	87,592	75.558
						*Revenue Neutral Rate***	68.665
Less: Transfers	0		0		0		
Net Expenditure	148,100		311,378		294,185		
Total Tax Levied	79,603		79,603		294,185		
Assessed Valuation	1,148,136		1,053,924		1,199,278		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Less: Purchase Principal	10,043	12,000	6,000
Total	10,043	12,000	6,000

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

Brandi Selewski
City Clerk

Resolution No. 2024-4

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

WHEREAS, the Revenue Neutral Rate for the City of Haddam was calculated as 68.665 mills by the Washington County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Haddam having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFOR, BE IT RESOLVED BY THE FOVERNING BODY OF THE CITY OF HADDAM:

The City of Haddam shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.558 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 4th day of September 2024 and **SIGNED** by the Mayor.

Steven B. Zenger
Mayor

Attested:
B C Selbusch
City Clerk

Roll Call Vote

A Roll Call Vote of the City of Haddam To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 2024-4

Governing Body Member	Yes	No	No Vote
THAD CORBIN	X		
JOE GREENWOOD	X		
MARK NOVAK			X
AMANDA RITTER	X		
MICHAEL WELCH	X		
TOTAL			

Certified: BC Sellwski
City Clerk