State of Kansas
City

2025

CERTIFICATE

To the Clerk of Wabaunsee County, State of Kansas
We, the undersigned, officers of
City of Paxico
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	163,004	27,271	23.420
Debt Service	10-113	7			
Library	12-1220	7			
Employee Benefits	12-16,102	8	6,000	4,177	3.588
Special Highway		9	12,630		
Water Utility		9	87,492		
Sewer Utility		10	57,244		
Solid Waste		10	24,637		
Totals		xxxxxx	351,007	31,448	27.008
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,164,439
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	17.128
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Mikoleit Inc

Address:
7630 SW 21st St
Topeka KS 66615
Email:
dmikoleit@mikoleit-assoc.coom

Date Attested: Oct 22, 2024

County Clerk

Governing Body

City of Paxico

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	16,692	2,504	50	0	0	34
Debt Service						
Library						
Employee Benefits	3,256	488	10	0	0	7
TOTAL	19,948	2,992	60	0	0	41

County Treas Motor Vehicle Estimate 2,992

County Treas Recreational Vehicle Estimate 60

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 41

Motor Vehicle Factor 0.14999

Recreational Vehicle Factor 0.00301

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00206

City of Paxico 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 Paxico

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:											
Water Pollution Controll	9/1/2005	3/1/2025	2.83	100,800	11,006	3/1	3/1	156	3,617	53	3,720
						9/1	9/1	104	3,669	0	0
Rural Water Connection	1/1/2023	2/1/2043	1.30	211,608	206,959	2/1	2/1	1,345	4,680	1,284	4,741
						8/1	8/1	1,315	4,710	1,254	4,771
Total Other					**217,965**			**2,920**	**16,676**	**2,591**	**13,232**
Total Indebtedness					**217,965**			**2,920**	**16,676**	**2,591**	**13,232**

City of Paxico

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 Paxico 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	117,881	90,575	79,645
Receipts:			
Ad Valorem Tax	16,686	16,692	xxxxxxxxxxxxxxxxxx
Delinquent Tax	151	870	0
Motor Vehicle Tax	6,003	5,679	2,504
Recreational Vehicle Tax	837	106	50
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		43	34
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor		150	
Compensating Use Tax			
Local Sales Tax	34,373	33,500	35,000
Franchise Tax	8,665	8,500	8,800
Licenses & Permits	496	300	500
Rents	3,700	3,700	3,700
Refunds & Reimbursements	4,603	4,130	4,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	884	1,400	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	591		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,989**	**75,070**	**56,088**
Resources Available:	**194,870**	**165,645**	**135,733**
Expenditures:			
Salaries & Wages	20,690	22,000	24,000
Contractual Services	61,882	54,000	55,000
Materials & Supplies	21,723	10,000	8,500
Parks & Rec			1,500
Capital Outlay			74,004
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**104,295**	**86,000**	**163,004**
Unencumbered Cash Balance Dec 31	90,575	79,645	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	243,842	179,639	163,004
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	163,004
		Tax Required	27,271
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	27,271

CPA Summary

City of Paxico 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	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

Adopted Budget Library	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	xxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	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

CPA Summary

City of Paxico 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,865	974	1,318
Receipts:			
Ad Valorem Tax	1,815	3,256	xxxxxxxxxxxxxxxx
Delinquent Tax	7	53	
Motor Vehicle Tax	299	618	488
Recreational Vehicle Tax	87	12	10
16/20M Vehicle Tax	21		0
Commercial Vehicle Tax			0
Watercraft Tax		5	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,229	3,944	505
Resources Available:	4,094	4,918	1,823
Expenditures:			
Contractual Services	3,120	3,600	6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	3,120	3,600	6,000
Unencumbered Cash Balance Dec 31	974	1,318	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,000	5,000	6,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,000
		Tax Required	4,177
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,177

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
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	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

CPA Summary

City of Paxico 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	3,271	8,977	6,810
Receipts:			
State of Kansas Gas Tax	5,706	5,820	5,820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,706	5,820	5,820
Resources Available:	8,977	14,797	12,630
Expenditures:			
Street Repair and Maint		7,987	12,630
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	7,987	12,630
Unencumbered Cash Balance Dec 31	8,977	6,810	0
2023/2024/2025 Budget Authority Amount:	6,964	7,987	12,630

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,651	10,151	7,117
Receipts:			
User Fees	76,978	76,000	78,000
Sales Tax	1,360	1,275	1,275
Meters & Installation			
Application Fees	752	300	300
Late Fees	1,896	800	800
Refunds & Reimbursements	163		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	81,149	78,375	80,375
Resources Available:	87,800	88,526	87,492
Expenditures:			
Salaries & Wages	18,280	18,000	19,000
Contractual Services	47,983	47,734	52,817
Materials & Supplies	2,929	2,000	2,000
Sales Tax	1,124	1,275	1,275
Water Protection Fees	324	350	350
Refunds	46		
Debt Service	6,963	12,050	12,050
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	77,649	81,409	87,492
Unencumbered Cash Balance Dec 31	10,151	7,117	0
2023/2024/2025 Budget Authority Amount:	77,995	81,409	87,492

CPA Summary

City of Paxico 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	23,648	25,490	25,244
Receipts:			
Charges to Customers	31,907	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**31,907**	**32,000**	**32,000**
Resources Available:	**55,555**	**57,490**	**57,244**
Expenditures:			
Salaries & Wages	14,569	16,000	17,000
Contractual Services	7,212	7,500	33,971
Materials & Supplies	738	1,200	2,500
Debt Service	7,546	7,546	3,773
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,065**	**32,246**	**57,244**
Unencumbered Cash Balance Dec 31	25,490	25,244	0
2023/2024/2025 Budget Authority Amount:	51,259	47,602	57,244

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,056	1,637	1,637
Receipts:			
Charges to Customers	18,581	22,700	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,581**	**22,700**	**23,000**
Resources Available:	**19,637**	**24,337**	**24,637**
Expenditures:			
Salaries & Wages			
Contractual Services	18,000	22,700	24,637
Materials & Supplies			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,000**	**22,700**	**24,637**
Unencumbered Cash Balance Dec 31	1,637	1,637	0
2023/2024/2025 Budget Authority Amount:	18,000	24,056	24,637

CPA Summary

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Paxico
will meet on August 20, 2024 at 6:30 PM at 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 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	104,295	16.707	86,000	14.666	163,004	27,271	23.414
Debt Service							
Library							
Employee Benefits	3,120	1.817	3,600	2.861	6,000	4,177	3.586
Special Highway			7,987		12,630		
Water Utility	77,649		81,409		87,492		
Sewer Utility	30,065		32,246		57,244		
Solid Waste	18,000		22,700		24,637		
Totals	233,129	18.524	233,942	17.527	351,007	31,448	27.000
						*Revenue Neutral Rate***	*17.128*
Less: Transfers	0		0		0		
Net Expenditure	233,129		233,942		351,007		
Total Tax Levied	19,946		19,948		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,076,797		1,138,147		1,164,707		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	24,978	229,698	217,965
Lease Purchase Principal	0	0	0
Total	24,978	229,698	217,965

*Tax rates are expressed in mills

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

Linda Flanary
City Official Title: City Clerk

Resolution No. RNR – 2024

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

WHEREAS, the Revenue Neutral Rate for the City of Paxico was calculated as 17.128 mills by the Wabaunsee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 20, 2024 at the City Hall allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERING BODY OF THE CITY OF PAXICO:

The City of Paxico shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.128 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.

ADOPED this 20th day of August, 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the __City of Paxico_ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 20, 2024
Resolution No. 2024

Governing Body Member	Yes	No	No Vote
Steve Tharman	yes		
Eric Theel	yes		
Ryan Harrison	yes		
Mike Adams	yes		
Dwayne Seematter	yes		
TOTAL			

Certified: Linda Flanary
Linda Flanary
Paxico City Clerk

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 1st day of August, 2024, with subsequent publications being made on the following date(s):

....., 2024

....., 2024

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2024

.....
Notary or Clerk of District Court

My commission expires: .....

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 1, 2024.

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City of Paxico
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General	104,295	16.707	86,000	14.666	163,004	27,271	23.414
Debt Service							
Library							
Employee Benefits	3,120	1.817	3,600	2.861	6,000	4,177	3.586
Special Highway			7,987		12,630		
Water Utility	77,649		81,409		87,492		
Sewer Utility	30,065		32,246		57,244		
Solid Waste	18,000		22,700		24,637		
Totals	233,129	18.524	233,942	17.527	351,007	31,448	27.000
						Revenue Neutral Rate**	17.128
Less: Transfers	0		0		0		
Net Expenditure	233,129		233,942		351,007		
Total Tax Levied	19,946		19,948		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,076,797		1,138,147		1,164,707		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	24,978	229,698	217,965
Lease Purchase Principal	0	0	0
Total	24,978	229,698	217,965

*Tax rates are expressed in mills

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

Linda Flanary
City Official Title: City Clerk