2026

CERTIFICATE

To the Clerk of Clay County, State of Kansas

We, the undersigned, officers of

City of Wakefield

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	860,898	149,815	20.751 ✓
Debt Service	10-113	8	212,477	13,654	1.891
Library	12-1220	8	57,790	48,896	6.773
Employee Benefits	12-16,102	9	112,665	40,968	5.674
Special Street	15-733	9	8,535	3,544	0.491
Special Highway		10	57,646		
Utilities		10	590,781		
Special Parks and Recreation		11	16,185		
		11			
Non-Budgeted Funds-A		12			
Totals		xxxxxxx	1,916,977	256,877	35.580
Budget Hearing Notice		13			
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization					

13,652
48,899
40,965
3,544 ✓

County Clerk's Use Only
7,219,781
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	34.281
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
2306 Anderson Ave.
Manhattan, KS 66502

Email:
amittie@adamsbrowncpa.com

Attest: 9-19, 2025
Kayla L Wang
County Clerk

Governing Body

COUNTY CLERKS SEAL
CLAY COUNTY, KANSAS

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wakefield
will meet on September 2, 2025 at 6:00 PM at City Hall, 609 Grove, Wakefield, KS 67487 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, 609 Grove, Wakefield, KS 67487 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	586,925	19.162	630,543	18.193	860,898	149,815	20.751
Debt Service	72,706	1.469	106,747	1.469	212,477	13,654	1.891
Library	52,151	6.633	54,970	6.633	57,790	48,896	6.773
Employee Benefits	45,711	6.379	52,000	6.379	112,665	40,968	5.675
Special Street	14,322	0.491	5,000	0.491	8,535	3,544	0.491
Special Highway	36,320		15,000		57,646		
Utilities	427,416		503,000		590,781		
Special Parks and Recreation	6,613		9,000		16,185		
Non-Budgeted Funds-A	610,478						
Totals	1,852,642	34.134	1,376,260	33.165	1,916,977	256,877	35.581
						*Revenue Neutral Rate***	*34.281*
Less: Transfers	100,000		145,000		145,000		
Net Expenditure	1,752,642		1,231,260		1,771,977		
Total Tax Levied	232,494		247,459		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,811,800		7,461,906		7,219,654		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	250,000	205,000	160,000
Revenue Bonds	0	0	0
Other	313,219	296,348	383,945
Lease Purchase Principal	20,612	14,860	21,679
Total	583,831	516,208	565,624

*Tax rates are expressed in mills

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

Julie Murphy
Official Title: City Clerk

City of Wakefield

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	135,748	19,569	426	203	355	489
Debt Service	10,961	1,580	34	16	29	40
Library	49,490	7,134	155	74	130	178
Employee Benefits	47,598	6,861	149	71	125	172
Special Street	3,662	528	11	5	10	13
TOTAL	247,459	35,672	775	369	649	892

County Treas Motor Vehicle Estimate	35,672				
County Treas Recreational Vehicle Estimate		775			
County Treas 16/20M Vehicle Estimate			369		
County Treas Commercial Vehicle Tax Estimate				649	
County Treas Watercraft Tax Estimate					892

Motor Vehicle Factor	0.14415				
Recreational Vehicle Factor		0.00313			
16/20M Vehicle Factor			0.00149		
Commercial Vehicle Factor				0.00262	
Watercraft Factor					0.00360

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Utilities	Bond & Interest	45,000	100,000	100,000	K.S.A. 12-825d
Utilities	Capital Improvement	45,000	45,000	45,000	K.S.A. 12-825d
General	Special Street	10,000	0	0	K.S.A. 12-1,119
	Totals	100,000	145,000	145,000	
	Adjustments*				
	Adjusted Totals	100,000	145,000	145,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted f

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016A	8/30/2016	9/1/2028	.75-2.25	500,000	160,000	3/1	3/1 & 9/1	3,388	45,000	2,488	40,000
Total G.O. Bonds					160,000			3,388	45,000	2,488	40,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution Loan 2016	12/29/2016	9/1/2038	1.94	378,209	279,149	3/1 & 9/1	3/1 & 9/1	4,644	17,534	4,346	17,876
KDHE Water Pollution Loan 2024	11/30/2023	3/1/2045	2.38	2,398,200	104,796	3/1 & 9/1	3/1 & 9/1	2,098	33,083	4,072	67,341
Total Other					383,945			6,742	50,617	8,418	85,217
Total Indebtedness					543,945			10,130	95,617	10,906	125,217

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, 2025	Payments Due 2025	Payments Due 2026
2020 Tahoe	12/12/2024	60.00	5.50	22,000	21,679	5,043	5,043
Totals					**21,679**	**5,043**	**5,043**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Wakefield
Clay County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$49,490	$48,896
Delinquent Tax	$0	$0
Motor Vehicle Tax	$7,100	$7,134
Recreational Vehicle Tax	$165	$155
16/20M Vehicle Tax	$40	$74
TOTAL TAXES	$56,795	$56,259
Difference in Total Taxes:	($536)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$7,461,906	$7,219,654
Did Assessed Valuation Decrease?	Yes	
Levy Rate	6.633	6.773
Difference in Levy Rate:	0.140	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	537,863	456,076	330,329
Receipts:			
Ad Valorem Tax	128,543	135,748	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,154	0	0
Motor Vehicle Tax	20,158	19,750	19,569
Recreational Vehicle Tax	494	450	426
16/20M Vehicle Tax	0	100	203
Commercial Vehicle Tax	373	365	355
Watercraft Tax	0	250	489
Gross Earning (Intangible) Tax	0	0	0
Sales and Compensating Use Tax	152,905	153,000	155,000
Alcohol Tax	706	733	766
Franchise Tax	61,072	62,000	63,000
Licenses and Permits	3,263	3,000	3,500
Court Fines	918	1,000	2,000
Sanitation	102,091	102,000	105,000
Swimming Pool	10,121	12,500	15,000
Animal Licenses	461	400	450
Reimbursements	1,658	1,000	2,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	9,191	7,500	8,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	11,030	5,000	7,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**505,138**	**504,796**	**383,258**
Resources Available:	**1,043,001**	**960,872**	**713,587**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,043,001	960,872	713,587
Expenditures:			
General Admin	268,985	298,000	333,500
Pool	54,856	55,000	62,000
Fire	15,198	26,500	34,500
Street	70,880	73,000	97,000
Police	80,174	82,500	90,000
Park	47,602	55,500	71,000
0	0	0	0
0	0	0	0
Sub-Total detail page	537,695	590,500	688,000
Street Lighting	13,428	15,000	17,500
Library	4,151	5,000	6,000
Lease Principal	6,334	3,949	4,172
Lease Interest	493	1,094	871
Transfers Out	10,000	0	0
Cash Reserve (2026 column)			126,855
Miscellaneous	14,824	15,000	17,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**586,925**	**630,543**	**860,898**
Unencumbered Cash Balance Dec 31	456,076	330,329	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	888,648	945,934	860,898
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	860,898
		Tax Required	147,311
	Delinquent Comp Rate:	1.7%	2,504
		Amount of 2025 Ad Valorem Tax	149,815

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

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Admin			
Personnel	82,163	84,500	88,500
Professional Fees	11,909	13,000	15,000
Retirement	20,444	21,500	23,000
Utilities	7,992	9,000	12,000
Solid Waste	100,802	105,000	110,000
Fireworks	11,000	12,500	15,000
Capital Outlay	0	10,000	15,000
Commodities	197	2,500	5,000
Shop & Buildings	7,315	10,000	15,000
Contractual	27,163	30,000	35,000
Total	**268,985**	**298,000**	**333,500**
Pool			
Salaries	27,990	29,000	31,000
Commodities	16,014	17,500	19,000
Capital Outlay	7,465	5,000	8,000
Concessions	3,387	3,500	4,000
Total	**54,856**	**55,000**	**62,000**
Fire			
Salaries	3,520	4,000	4,500
Commodities	11,678	12,500	15,000
Capital Outlay	0	10,000	15,000
Total	**15,198**	**26,500**	**34,500**
Street			
Personnel	522	2,000	4,000
Commodities	4,504	6,000	8,000
Capital Outlay	875	5,000	10,000
Contractual	64,979	60,000	75,000
Total	**70,880**	**73,000**	**97,000**
Police			
Personnel	59,817	60,000	62,500
Commodities	20,357	20,000	22,500
Other	0	2,500	5,000
Total	**80,174**	**82,500**	**90,000**
Park			
Commodities	13,064	13,000	16,000
Personnel	24,538	25,000	27,500
Capital Outlay	10,000	15,000	20,000
Contractual	0	2,500	7,500
Total	**47,602**	**55,500**	**71,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**537,695**	**590,500**	**688,000**

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,917	51,475	77,352
Receipts:			
Ad Valorem Tax	9,758	10,961	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	147	0	0
Motor Vehicle Tax	1,558	1,570	1,580
Recreational Vehicle Tax	38	36	34
16/20M Vehicle Tax	0	8	16
Commercial Vehicle Tax	29	29	29
Watercraft Tax	0	20	40
Special Assessments	22,734	20,000	20,000
Transfers In	45,000	100,000	100,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,264**	**132,624**	**121,699**
Resources Available:	**124,181**	**184,099**	**199,051**
Expenditures:			
Principal	45,000	45,000	40,000
Interest	4,243	3,388	2,487
KDHE Loan Principal	17,199	50,617	85,217
KDHE Loan Interest	4,999	6,742	8,418
Service Fees	1,265	1,000	1,000
Cash Reserve (2026 column)			75,355
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**72,706**	**106,747**	**212,477**
Unencumbered Cash Balance Dec 31	51,475	77,352	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	121,718	136,081	212,477
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	212,477
		Tax Required	13,426
	Delinquent Comp Rate:	1.7%	228
		Amount of 2025 Ad Valorem Tax	13,654

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	2,040
Receipts:			
Ad Valorem Tax	44,060	49,490	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	749	0	0
Motor Vehicle Tax	7,039	7,100	7,134
Recreational Vehicle Tax	173	165	155
16/20M Vehicle Tax	0	40	74
Commercial Vehicle Tax	130	130	130
Watercraft Tax	0	85	178
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,151**	**57,010**	**7,671**
Resources Available:	**52,151**	**57,010**	**9,711**
Expenditures:			
Library Expenses	52,151	54,970	57,790
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**52,151**	**54,970**	**57,790**
Unencumbered Cash Balance Dec 31	0	2,040	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	52,886	54,970	57,790
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,790
		Tax Required	48,079
	Delinquent Comp Rate:	1.7%	817
		Amount of 2025 Ad Valorem Tax	48,896

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	57,764	62,206	65,004
Receipts:			
Ad Valorem Tax	42,373	47,598	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	720	0	0
Motor Vehicle Tax	6,769	6,800	6,861
Recreational Vehicle Tax	166	155	149
16/20M Vehicle Tax	0	35	71
Commercial Vehicle Tax	125	125	125
Watercraft Tax	0	85	172
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,153**	**54,798**	**7,378**
Resources Available:	107,917	117,004	72,382
Expenditures:			
Health Insurance	44,572	47,000	50,000
Workers Compensation	1,139	5,000	7,500
Cash Reserve (2026 column)			55,165
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,711**	**52,000**	**112,665**
Unencumbered Cash Balance Dec 31	62,206	65,004	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	105,940	104,355	112,665
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,665
		Tax Required	40,283
	Delinquent Comp Rate:	1.7%	685
		Amount of 2025 Ad Valorem Tax	40,968

Adopted Budget **Special Street**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,562	5,164	4,433
Receipts:			
Ad Valorem Tax	3,261	3,662	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	55	0	0
Motor Vehicle Tax	521	525	528
Recreational Vehicle Tax	13	12	11
16/20M Vehicle Tax	0	3	5
Commercial Vehicle Tax	10	10	10
Watercraft Tax	0	7	13
Transfers In	10,000	0	0
Interest on Idle Funds	64	50	50
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,924**	**4,269**	**617**
Resources Available:	**19,486**	**9,433**	**5,050**
Expenditures:			
Special Street Expenses	14,322	5,000	8,535
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,322**	**5,000**	**8,535**
Unencumbered Cash Balance Dec 31	5,164	4,433	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	15,700	8,100	8,535
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,535
		Tax Required	3,485
	Delinquent Comp Rate:	1.7%	59
		Amount of 2025 Ad Valorem Tax	3,544

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,546	22,386	32,516
Receipts:			
State of Kansas Gas Tax	22,992	24,980	24,980
County Transfers Gas	0	0	0
Interest on Idle Funds	168	150	150
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,160**	**25,130**	**25,130**
Resources Available:	**58,706**	**47,516**	**57,646**
Expenditures:			
Contractual	36,320	15,000	57,646
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,320**	**15,000**	**57,646**
Unencumbered Cash Balance Dec 31	22,386	32,516	0
2024/2025/2026 Budget Authority Amount:	37,933	70,671	57,646

Adopted Budget

Utilities	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	251,896	237,830	160,081
Receipts:			
Charges for Services	396,480	409,251	412,500
Fines, Forfeitures, and Penalties	10,191	10,000	11,000
Water Deposit	3,750	3,500	4,000
Sales Tax	1,666	1,500	2,000
Interest on Idle Funds	1,263	1,000	1,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**413,350**	**425,251**	**430,700**
Resources Available:	**665,246**	**663,081**	**590,781**
Expenditures:			
Personnel	107,876	112,000	116,000
Retirement	8,817	9,500	10,000
Contractual	20,940	25,000	35,000
Commodities	147,060	150,000	155,000
Capital Outlay	32,151	35,000	37,500
Utilities: Water (Water fees)	12,258	14,000	16,000
Taxes	6,249	7,500	9,000
Transfer to Bond and Interest Fund	45,000	100,000	100,000
Transfer to Capital Improvement Fund	45,000	45,000	45,000
Cash Reserve (2026 column)			62,281
Miscellaneous	2,065	5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**427,416**	**503,000**	**590,781**
Unencumbered Cash Balance Dec 31	237,830	160,081	0
2024/2025/2026 Budget Authority Amount:	637,499	595,996	590,781

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,912	8,356	6,919
Receipts:			
Alcohol Tax	461	563	766
Wakefield Recreation Association	6,596	7,000	8,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,057**	**7,563**	**9,266**
Resources Available:	**14,969**	**15,919**	**16,185**
Expenditures:			
Wakefield Recreation Association	6,613	9,000	16,185
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,613**	**9,000**	**16,185**
Unencumbered Cash Balance Dec 31	8,356	6,919	0
2024/2025/2026 Budget Authority Amount:	13,035	15,111	16,185

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Wakefield

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Capital Reserve Fund		**Library Endowment Fund**		**Capital Improvement Fund**		**Sewer Project**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	136,279	Cash Balance Jan 1	534,517	Cash Balance Jan 1	315,000	Cash Balance Jan 1	0	Cash Balance Jan 1		985,796
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	380	Interest	2,841	Transfers In	45,000	Loan Proceeds	199,506			
Total Receipts	380	Total Receipts	2841	Total Receipts	45000	Total Receipts	199506	Total Receipts	0	247,727
Resources Available:	136,659	Resources Available:	537,358	Resources Available	360,000	Resources Available:	199,506	Resources Availa	0	1,233,523
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Contractual	537,358	None	0	Contractual	73,120			
Total Expenditures	0	Total Expenditures	537,358	Total Expenditures	0	Total Expenditures	73,120	Total Expenditur	0	610,478
Cash Balance Dec 31	136,659	Cash Balance Dec 31	0	Cash Balance Dec 3	360,000	Cash Balance Dec 31	126,386	Cash Balance D	0	**623,045** **
										623,045 **

**Note: These two block figures should agree.

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

CASH FUND SUMMARY, CITY OF WAKEFIELD
July 31, 2025

FUND	Beg. Balance	Receipts	Expenditures	Fund Balance
Bond & Interest Fund	$ 57,893.56	-	46,693.75	$ 11,199.81
Employee Benefits Fund	$ 85,021.55	-	1,870.93	$ 83,150.62
General	$ 529,212.28	$ 36,334.71	$ 48,420.41	$ 517,126.58
Library Fund	$ -	-	-	$ -
Sewer Project	$ 101,353.00	92,798.19	41,820.00	$ 152,331.19
Special Highway Fund	$ 33,155.28	13.00	26.61	$ 33,141.67
Special Parks & Rec	$ 4,305.35	932.83	483.09	$ 4,755.09
Special Street Fund	$ 29,645.67	4.96	26.76	$ 29,623.87
Water and Sewer Fund (Utilities)	$ 300,821.28	41,346.57	24,279.03	$ 317,888.82
Utility Capital Reserve Fund	$ 136,849.60	29.43	-	$ 136,879.03
Capital Improvement Fund	$ 360,000.00	-	-	$ 360,000.00
TOTAL	$ 1,638,257.57	$ 171,459.69	$ 163,620.58	$ 1,646,096.68

Checking Account	$ 16,901.91
Fire Dept CD	$ 4,937.66
General Fund	$ 15,744.22
Money Market	$ 1,336,829.19
Special Highway	$ 33,909.81
Special Street	$ 18,488.48
Utilities	$ 170,314.76
Utilities Reserve	$ 51,180.42
WRA	$ 1,390.10
Liabilities	$ (3,599.87)
TOTAL	$ 1,646,096.68

BUDGET SUMMARY, CITY OF WAKEFIELD
July 31, 2025

FUND	Total Budget Allowed	Beg. Budget	Current Month Expenditures	Budget Remaining	% Remaining
Bond & Interest Fund	136,081.00	121,734.96	46,693.75	75,041.21	55.14%
Employee Benefits Fund	104,355.00	80,248.71	1,870.93	78,377.78	75.11%
General	$ 945,934.00	$ 618,815.87	$ 48,420.41	$ 570,395.46	60.30%
Library Fund	54,970.00	6,180.09	-	6,180.09	11.24%
Sewer Project		42,157.15	41,820.00	337.15	
Special Highway Fund	70,671.00	34,510.63	26.61	34,484.02	48.80%
Special Parks & Recreation	$ 15,111.00	$ 5,025.82	483.09	4,542.73	30.06%
Special Street Fund	8,100.00	938.18	26.76	911.42	11.25%
Water and Sewer Fund	595,996.00	461,673.40	24,279.03	437,394.37	73.39%
TOTAL	$ 1,931,218.00	$ 1,371,284.81	$ 163,620.58	$ 1,207,664.23	62.53%

City of Wakefield
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
General Fund Income				
Pool				
Concessions	3,586.80	2,500.00	1,086.80	143.5%
Pool - Other	5,037.80	15,000.00	-9,962.20	33.6%
Total Pool	8,624.60	17,500.00	-8,875.40	49.3%
Total General Fund Income	8,624.60	17,500.00	-8,875.40	49.3%
Total Income	8,624.60	17,500.00	-8,875.40	49.3%
Gross Profit	8,624.60	17,500.00	-8,875.40	49.3%
Expense				
General Fund Expense				
Pool				
Capital outlay	5,000.00	5,000.00	0.00	100.0%
Pool Commodities	16,691.30	20,000.00	-3,308.70	83.5%
Pool Concessions	1,690.22	3,500.00	-1,809.78	48.3%
Pool Personnel	24,324.65	30,000.00	-5,675.35	81.1%
Total Pool	47,706.17	58,500.00	-10,793.83	81.5%
Total General Fund Expense	47,706.17	58,500.00	-10,793.83	81.5%
Total Expense	47,706.17	58,500.00	-10,793.83	81.5%
Net Ordinary Income	-39,081.57	-41,000.00	1,918.43	95.3%
Net Income	**-39,081.57**	**-41,000.00**	**1,918.43**	**95.3%**

Resolution No. 267

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

WHEREAS, the Revenue Neutral Rate for the City of Wakefield was calculated as 34.281 mills by the Clay County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2, 2025 @ 6:00pm allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Wakefield, 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 WAKEFIELD:

The City of Wakefield shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.281 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 2nd day of September, 2025 and **SIGNED** by the Mayor.

Mayor

CITY OF WAKEFIELD INCORPORATED IN 1887 SEAL KANSAS

Attested:

City Clerk

Roll Call Vote

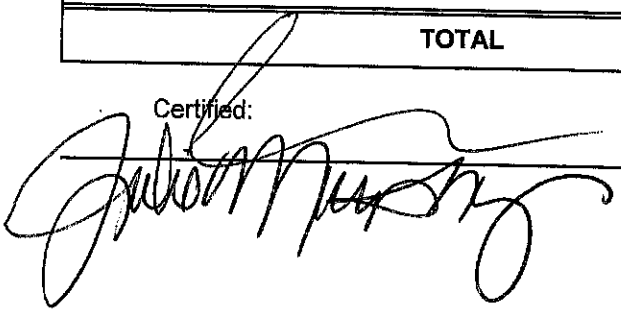
A Roll Call Vote of the City of Wakefield, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

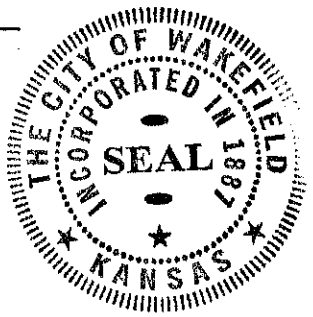
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025.

Resolution No. 267

Governing Body Member	Yes	No	No Vote
Leza Chryssovergis, Mayor	X		
Patrick Simon, #1	X		
David O'Dell, #2			X
Betsy Liebau, #3	X		
Jared Benger #4	X		
Neal Summerson #5	X		
TOTAL			

Certified:





Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _____WAKFIELD_____, HEREBY NOTIFIES THE _CLAY_____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 35.581 The date of our hearing is September 2, 2025 at 6:00PM and will be held at 609 Grove St. in Wakefield, Kansas.

__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on__July 15th__,2025.

THE CITY OF WAKEFIELD INCORPORATED IN 1887 KANSAS (Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Official City and County Newspaper
THE CLAY CENTER DISPATCH
Your source of hometown news

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Clay Center Dispatch
509 Court Street
(785) 632-2127

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Clay Center Dispatch, a publication that is a "legal newspaper" as that phrase is defined for the city of Clay Center , for the County of Clay, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 19, 2025

Notice ID: gaGlMsPJjZHSu4mjdzC4
Publisher ID: D1328
Notice Name: 2026 Budget

PUBLICATION FEE: $105.16

I declare (or verify, certify or state) under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Laquansay Nickson Watkins
Agent

VERIFICATION

State of New Jersey
County of Burlington

Executed on 08/21/2025

LIZA ORTIZ
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires November 27, 2028

Notary Public
Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10.00 in., Height: 215.00 in.

(Published in The Clay Center Dispatch on Tuesday, August 19, 2025.)

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Wakefield
will meet on September 2, 2025 at 6:00 PM at City Hall, 009 Grove, Wakefield, KS 67487 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, 009 Grove, Wakefield, KS 67487 and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	583,925	19.162	639,543	18.193	660,008	148,615	20.751
Debt Service	72,706	1.469	105,747	1.469	212,477	13,054	1.991
Library	52,151	6.533	54,578	6.633	57,700	46,696	6.773
Employee Benefits	45,711	5.379	62,009	6.379	112,668	40,068	5.578
Special Street	14,322	0.491	5,000	0.491	8,685	3,546	0.491
Special Highway	36,320		15,000		57,846		
Utilities	427,410		563,000		590,781		
Special Parks and Recreation	9,513		9,000		15,185		
Non-Budgeted Funds-A	610,478						
Totals	1,852,642	34.134	1,376,290	33.165	1,816,077	256,877	35.591
						Revenue Neutral Rate**	34.251
Less: Transfers	100,000		145,000		145,000		
Net Expenditure	1,752,642		1,231,290		1,771,977		
Total Tax Levied	232,494		247,459		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,811,600		7,461,906		7,210,664		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	250,000		505,000		160,000		
Revenue Bonds	0		0		0		
Other	313,210		266,349		383,945		
Lease Purchase Principal	20,812		14,860		21,679		
Total	583,831		515,208		565,624		

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

Julie Murphy
Official Title: City Clerk

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D1328