2024

CERTIFICATE

To the Clerk of Trego County, State of Kansas

We, the undersigned, officers of

City of WaKeeney

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	1,657,425	717,671	47.016
Debt Service	10-113	9			
Library	12-1220	9	100,900	87,537	5.735
Industrial Development	12-1617i	10	90,000	28,137	1.843
Special Highway		11	60,000		
Special Parks		11	9,000		
Sewer & Water		12	693,224		
Refuse & Recyling		12	291,500		
Principle & Interest - Utility Debt		13	174,625		
Local Drug Foreiture		13	55,000		
Travel & Tourism		14	154,065		
General Transportation Bus		15	46,100		
GT Bus - Out-of-Town		16	75,200		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxx	3,407,039	833,345	54.594
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice		21			15,264,256
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 50.619

Attest: October 18, 2023

Roi Augustine
County Clerk

Governing Body

CPA Summary

City of WaKeeney 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	668,654	81,632	3,161	1,402	8,143	869
Debt Service						
Library	79,279	9,679	375	166	965	103
Industrial Development	22,103	2,698	105	46	269	29
TOTAL	770,036	94,009	3,641	1,614	9,377	1,001

County Treas Motor Vehicle Estimate	94,009				
County Treas Recreational Vehicle Estimate		3,641			
County Treas 16/20M Vehicle Estimate			1,614		
County Treas Commercial Vehicle Tax Estimate				9,377	
County Treas Watercraft Tax Estimate					1,001

Motor Vehicle Factor	0.12208				
Recreational Vehicle Factor		0.00473			
16/20M Vehicle Factor			0.00210		
Commercial Vehicle Factor				0.01218	
Watercraft Factor					0.00130

City of WaKeeney 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement Reserve	70,000	-	50,000	12-1,118
General	Equipment Reserve	70,000	-	50,000	12-1,117
General	Group Health Insurance Reserve	9,578	10,000	15,000	Ordinance
Sewer & Water	Group Health Insurance Reserve	3,483	6,000	10,000	Ordinance
Sewer & Water	Utility Depreciation Reserve	90,000	-	90,000	12-825d
Sewer & Water	Principle & Interest - Utility Debt	174,624	174,624	174,624	Ordinance
General Transportation Bus	Group Health Insurance Reserve	-	-	-	Ordinance
Library	Library Capital Outlay	5,000	5,000	5,000	12-1,118
Refuse & Recycling	General	-	10,000	25,000	12-825d
Travel & Tourism	Capital Improvement Reserve	16,500	5,000	5,000	Ordinance
	Totals	439,185	210,624	424,624	
	Adjustments				
	Adjusted Totals	439,185	210,624	424,624	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of WaKeeney

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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:											
KS Water Pollution Control Loan Fun	1/16/2007	9/2/2028	2.51	2,764,283	891,880	3/1 & 9/1	3/1 & 9/1	21,431	153,194	17,562	157,063
Total Other					**891,880**			**21,431**	**153,194**	**17,562**	**157,063**
Total Indebtedness					**891,880**			**21,431**	**153,194**	**17,562**	**157,063**

City of WaKeeney

2024

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	0	0	0

***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: 2024

Library found in: City of WaKeeney
Trego County

As provided in KSA 79-2553 *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 2023	Proposed Year 2024
Ad Valorem	$79,279	$87,537
Delinquent Tax	$0	$0
Motor Vehicle Tax	$11,000	$9,679
Recreational Vehicle Tax	$500	$375
16/20M Vehicle Tax	$0	$166
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$90,779	$97,757
Difference in Total Taxes:	$6,978	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,969,737	$15,212,178
Did Assessed Valuation Decrease?	No	
Levy Rate	5.675	5.754
Difference in Levy Rate:	0.079	
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 State Library.

City of WaKeeney

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,599,625	1,576,873	946,860
Expenditures:			
General Administration			
Salaries & Wages	365,837	375,000	382,000
Employee Group Insurance	32,692	35,000	41,000
Utilities & Street Lights	70,026	70,000	74,000
Services, Supplies, & Maintenance	66,666	74,000	85,000
Vehicle Fuel	22,061	20,000	22,000
Dues & Subscriptions	760	3,000	5,000
Insurance	76,120	85,000	90,000
Miscellaneous	1,830	2,000	5,000
Training & Travel	2,967	5,000	7,000
Swimming Pool Expense	11,119	16,000	17,000
Property Taxes	0	0	0
Refund Bail Bonds	2,805	0	0
General - Public Safety			
Salaries & Wages	228,559	250,000	285,000
Employee Group Insurance	21,084	26,000	39,000
Services, Supplies, & Maintenance	18,981	28,000	32,000
Telephone & Computer Server	12,397	13,000	12,000
Vehicle Fuel	8,317	12,000	16,000
Vehicle Repairs	11,837	10,000	17,000
Dues & Subscriptions	0	1,000	2,000
Training & Travel	8,921	6,000	11,000
Law Enforcement Fees	46,800	46,800	46,800
Equipment Annual Fees	0	0	16,135
Miscellaneous	10,531	1,000	1,500
Fire Department - Annual Budget	46,267	46,780	49,490
Diversion Funds Expense	4,090	8,000	2,000
General - Employee Benefits			
Employer's Social Security	46,663	50,000	53,000
Employer's KPERS	46,967	52,500	62,000
Kansas Unemployment Tax	10,403	1,000	1,000
Worker's Compensation Insurance	35,051	34,240	37,000

Appropriations To:			
Senior Companions / Foster Grandparents	0	0	2,000
General Transportation Bus	0	10,000	15,000
Christmas Greenery & Lights	4,510	5,000	5,000
Trego County Airport	2,500	2,500	2,500
Miscellaneous Appropriations	6,000	7,000	7,000
Capital Outlay	0	0	0
Street Maintenance	87,575	85,000	90,000
Parks Capital Outlay	5,092	10,000	10,000
Transfer to Other Funds			
Capital Improvement Reserve	70,000	0	50,000
Equipment Reserve	70,000	0	50,000
Group Health Insurance Reserve	9,578	10,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,465,006**	**1,400,820**	**1,657,425**
Unencumbered Cash Balance Dec 31	134,619	176,053	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,552,880	1,603,080	1,657,425
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,657,425
		Tax Required	710,565
	Delinquent Comp Rate:	1.0%	7,106
		Amount of 2023 Ad Valorem Tax	717,671

CPA Summary

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,608	7,527	2,742
Receipts:			
Ad Valorem Tax	87,511	79,279	xxxxxxxxxxxxxxx
Delinquent Tax	1,266	0	0
Motor Vehicle Tax	7,234	11,000	9,679
Recreational Vehicle Tax	265	500	375
16/20M Vehicle Tax	0	0	166
Commercial Vehicle Tax	640	1,000	965
Watercraft Tax	0	0	103
Fines & Fees	31	0	0
Memorial Donations	0	0	0
Grants	0	0	0
Interest on Idle Funds	90	100	100
State Aide	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	241	0	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,278**	**91,879**	**11,488**
Resources Available:	**99,886**	**99,406**	**14,230**
Expenditures:			
Salaries & Wages	53,980	58,500	60,500
Employer's Social Security	4,104	4,500	5,000
Employer's KPERS	3,752	4,000	5,000
Telephone	618	600	800
Services, Supplies, & Maintenance	5,021	2,500	3,000
Utilities	3,997	3,500	4,500
Furniture & Fixtures	766	500	500
Training, Travel & Dues	335	200	300
Building & Equipmentment Maintenance	0	1,000	1,500
Programming	1,013	1,700	1,500
Videos, Books, Periodicals, & Audio	9,207	10,000	8,600
Bibliographic Supplies	241	400	400
State Grant Expense	0	0	
Insurance	264	264	300
Other Grant Expense	295	0	
Technology & E Books	3,284	4,000	3,000
Transfer to Library Capital Outlay	5,000	5,000	5,000
Miscellaneous	482		1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**92,359**	**96,664**	**100,900**
Unencumbered Cash Balance Dec 31	7,527	2,742	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	99,100	99,600	100,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,900
		Tax Required	86,670
	Delinquent Comp Rate:	1.0%	867
		Amount of 2023 Ad Valorem Tax	87,537

CPA Summary

State of Kansas
City

City of WaKeeney

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	77,282	68,392	58,995
Receipts:			
Ad Valorem Tax	24,571	22,103	xxxxxxxxxxxxxxxx
Delinquent Tax	420	0	0
Motor Vehicle Tax	2,728	3,000	2,698
Recreational Vehicle Tax	99	100	105
16/20M Vehicle Tax	0		46
Commercial Vehicle Tax	289	400	269
Watercraft Tax	0	0	29
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,107**	**25,603**	**3,147**
Resources Available:	**105,389**	**93,995**	**62,142**
Expenditures:			
Economic & Community Development	29,632	30,000	80,000
Code Enforcement	7,365	5,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,997**	**35,000**	**90,000**
Unencumbered Cash Balance Dec 31	68,392	58,995	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	90,000	91,000	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	27,858
	Delinquent Comp Rate:	1.0%	279
		Amount of 2023 Ad Valorem Tax	28,137

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,179	12,769	12,270
Receipts:			
State of Kansas Gas Tax	47,720	48,090	47,730
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,720**	**48,090**	**47,730**
Resources Available:	**59,899**	**60,859**	**60,000**
Expenditures:			
Street Maintenance	47,130	48,589	60,000
Cash Forward (2024 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,130**	**48,589**	**60,000**
Unencumbered Cash Balance Dec 31	12,769	12,270	0
2022/2023/2024 Budget Authority Amoun	52,000	60,000	60,000

Adopted Budget

Special Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,570	4,298	4,000
Receipts:			
Local Alcoholic Liquor Tax	4,902	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,902**	**5,000**	**5,000**
Resources Available:	**9,472**	**9,298**	**9,000**
Expenditures:			
Park Maintenance	5,174	5,298	9,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,174**	**5,298**	**9,000**
Unencumbered Cash Balance Dec 31	4,298	4,000	0
2022/2023/2024 Budget Authority Amoun	6,000	9,000	9,000

CPA Summary

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74,517	86,778	105,634
Receipts:			
Water Receipts	308,097	300,000	300,000
Sewer Receipts	260,510	260,000	260,000
Bulk Water	117	0	1,000
Install & Connect Fees	3,045	3,000	5,000
Late Charges	8,029	6,000	7,000
Tower Rent	7,841	8,000	8,000
Miscellaneous	12,103	7,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**599,742**	**584,000**	**588,000**
Resources Available:	**674,259**	**670,778**	**693,634**
Expenditures:			
Salaries & Wages	122,844	164,000	171,000
Employer's Social Security	9,227	12,546	13,100
Employer's KPERS	11,468	15,465	17,500
Employee Group Insurance	19,615	25,000	32,000
Utilities - Water	38,322	40,000	42,000
Utilities - Sewer	15,193	16,000	17,000
Services, Supplies, & Maintenance - Water	53,936	60,000	65,000
Services, Supplies, & Maintenance - Sewer	17,244	15,000	20,000
Vehicle Fuel - Water	4,673	6,000	6,000
Vehicle Fuel - Sewer	3,454	5,000	6,000
Dues & Subscriptions	1,814	2,000	2,000
Training & Travel	330	1,000	3,000
Water Leases	9,730	10,509	11,500
Sales Tax	4,189	5,000	5,000
State Water Fees	6,266	6,000	6,500
Capital Outlay	0	0	
Transfer to Principal & Interest - Utility Debt	174,624	174,624	174,624
Transfer to Utility Depreciation Reserve	90,000	0	90,000
Transfer to Group Health Insurance Reserve	3,483	6,000	10,000
Cash Forward (2024 column)			
Miscellaneous	1,069	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**587,481**	**565,144**	**693,224**
Unencumbered Cash Balance Dec 31	86,778	105,634	410
2022/2023/2024 Budget Authority Amount:	643,919	644,524	693,224

Adopted Budget

Refuse & Recyling	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,259	20,615	20,500
Receipts:			
Charges for Services	231,994	250,000	250,000
Sale of Recyclables	5,387	2,000	3,000
Compost Carts	14,776	18,000	18,000
Miscellaneous	33	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**252,190**	**270,000**	**271,000**
Resources Available:	**272,449**	**290,615**	**291,500**
Expenditures:			
Contractual Services - Refuse & Recycling	226,200	232,000	235,000
Contractual Services - Compost Carts	14,022	14,000	14,000
Services, Supplies, & Maintenance	6,718	9,615	12,000
Utilities	3,243	4,000	4,500
Training & Travel	160	0	0
Transfer to General	0	10,000	25,000
Capital Outlay	0	0	0
Fuel Surcharge	1,491	500	1,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**251,834**	**270,115**	**291,500**
Unencumbered Cash Balance Dec 31	20,615	20,500	0
2022/2023/2024 Budget Authority Amount:	262,723	292,259	291,500

CPA Summary

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Principle & Interest - Utility Debt**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,144	1,143	1,142
Receipts:			
Transfer from Sewer & Water	174,624	174,624	174,624
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,624**	**174,624**	**174,624**
Resources Available:	**175,768**	**175,767**	**175,766**
Expenditures:			
Principal	149,420	153,194	157,063
Interest	25,205	21,431	17,562
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,625**	**174,625**	**174,625**
Unencumbered Cash Balance Dec 31	1,143	1,142	1,141
2022/2023/2024 Budget Authority Amount	174,625	174,625	174,625

Adopted Budget

Local Drug Foreiture	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,427	70,168	45,000
Receipts:			
Forefeiture Proceeds	0	0	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**10,000**
Resources Available:	**73,427**	**70,168**	**55,000**
Expenditures:			
Capital Outlay	3,259	25,168	55,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,259**	**25,168**	**55,000**
Unencumbered Cash Balance Dec 31	70,168	45,000	0
2022/2023/2024 Budget Authority Amount	30,000	50,000	55,000

CPA Summary

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Travel & Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	152,069	175,240	178,384
Receipts:			
Guest Tax	109,207	90,000	90,000
Special Projects	200	0	0
Christmas	50	0	0
Grants	12,500	55,000	0
Interest on Idle Funds	138	150	150
Miscellaneous	744	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**122,839**	**146,150**	**92,150**
Resources Available:	**274,908**	**321,390**	**270,534**
Expenditures:			
Office			
Salaries & Wages	18,641	21,000	48,000
Employer's Social Security	1,426	1,606	4,000
Employer's KPERS	0	0	4,565
Employee Group Insurance	0	0	8,100
Telephone	893	1,000	1,200
Supplies	2,993	3,000	3,000
Dues & Subscriptions	1,150	1,500	1,500
Web Site Maintenance	1,440	1,200	1,200
Training & Travel	5,203	6,000	6,000
Advertising			
Tourism Ads	17,494	17,000	17,000
Billboards	5,527	5,000	5,000
Brochures	699	1,000	2,000
Blogs	200	200	500
Sponsorships	0	0	5,000
Projects			
Annual Projects	4,150	5,000	1,500
Main Street	0	0	3,500
Special & Misc. Projects	2,514	15,000	10,000
Christmas Greenery & Lights	5,262	8,000	8,000
Smoky Valley Scenic Byway	1,411	1,000	3,500
Transfer to Capital Improvement Res	16,500	5,000	5,000
Capital Outlay	13,591	50,000	15,000
Cash Forward (2024 column)			
Miscellaneous	574	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,668**	**143,006**	**154,065**
Unencumbered Cash Balance Dec 31	175,240	178,384	116,469
2022/2023/2024 Budget Authority Amoun	99,750	126,400	154,065

See Tab C

CPA Summary

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **General Transportation Bus**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,874	10,695	9,415
Receipts:			
Fares	7,458	7,500	7,500
State Reimbursement	18,501	15,000	15,000
Donations	0	0	0
City Appropriation	0	10,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,959**	**32,500**	**37,500**
Resources Available:	**53,833**	**43,195**	**46,915**
Expenditures:			
Salaries & Wages	19,825	21,000	25,000
Employer's Social Security	1,509	1,600	1,900
Employer's KPERS	1,827	1,980	2,600
Advertising	810	1,000	1,000
Telephone	536	600	1,000
Services, Supplies, and Maintenance	3,711	5,000	10,000
Fuel	2,339	2,500	4,000
Training & Travel	0	100	500
Transfer to OOT Bus	12,531	0	0
Cash Forward (2024 column)			
Miscellaneous	50	0	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,138**	**33,780**	**46,100**
Unencumbered Cash Balance Dec 31	10,695	9,415	815
2022/2023/2024 Budget Authority Amount:	40,800	43,500	46,100

See Tab A

CPA Summary

City of WaKeeney 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **GT Bus - Out-of-Town**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	18,998	9,452
Receipts:			
Fares	5,317	3,000	5,000
State Reimbursement	34,252	30,000	40,000
Donations	18,695	15,000	21,000
Trego County Allocation	0	0	0
Transfer from General Bus Fund	12,531	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,795**	**48,000**	**66,000**
Resources Available:	**70,795**	**66,998**	**75,452**
Expenditures:			
Salaries & Wages	38,729	40,000	51,000
Employer's Social Security	0	3,060	3,900
Advertising	901	1,000	1,000
Vehicle Insurance	0	1,586	2,000
Fuel	7,393	8,000	10,000
Services, Supplies, and Maintenance	1,643	1,500	3,000
Storage	1,800	1,200	1,200
Telephone	483	500	1,000
Training & Travel	198	200	1,000
Dues	0	0	100
Driver Phyicals	0	0	500
Cash Forward (2024 column)			
Miscellaneous	650	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,797**	**57,546**	**75,200**
Unencumbered Cash Balance Dec 31	18,998	9,452	252
2022/2023/2024 Budget Authority Amount	54,850	75,650	75,200

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management Reserve		**Spena Donation Reserve**		**Spena Estate - Cemetery**		**Capital Improvement Reserve**		**Utility Depr Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,060	Cash Balance Jan 1	6,878	Cash Balance Jan 1	13,011	Cash Balance Jan 1	253,269	Cash Balance Jan 1	909,877	1,198,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	65			Interest on Idle Funds	34	Interest on Idle Funds	333	XFER from S&W	90,000	
						XFER from General	70,000			
						XFER from T&T	16,500			
Total Receipts	65	Total Receipts	0	Total Receipts	34	Total Receipts	86,833	Total Receipts	90,000	176,932
Resources Available:	15,125	Resources Available:	6,878	Resources Available:	13,045	Resources Available:	340,102	Resources Available:	999,877	1,375,027
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Cemetery Flowers	60	Capital Outlay	222,799	Capital Outlay	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	60	Total Expenditures	222,799	Total Expenditures	0	222,859
Cash Balance Dec 31	15,125	Cash Balance Dec 31	6,878	Cash Balance Dec 31	12,985	Cash Balance Dec 31	117,303	Cash Balance Dec 31	999,877	1,152,168 **
										1,152,168 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: ARPA Fund		(3) Fund Name: Library Capital Outlay Reserve		(4) Fund Name: Group Health Insurance Reserve		(5) Fund Name: Insurance Claim Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	349,744	Cash Balance Jan 1	-19,407	Cash Balance Jan 1	10,023	Cash Balance Jan 1	21,219	Cash Balance Jan 1		361,579
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
XFER from General	70,000	Federal Aide	134,601	XFER from Library	5,000	XFER from General	9,578			
						XFER from S&W	3,483			
						XFER from GT Bus	0			
						Interest on Idle Funds	27			
Total Receipts	70,000	Total Receipts	134,601	Total Receipts	5,000	Total Receipts	13,088	Total Receipts	0	222,689
Resources Available:	419,744	Resources Available:	115,194	Resources Available:	15,023	Resources Available:	34,307	Resources Available:	0	584,268
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	37,650			Capital Outlay	0	Claims Expense	11,576			
Total Expenditures	37,650	Total Expenditures	0	Total Expenditures	0	Total Expenditures	11,576	Total Expenditures	0	49,226
Cash Balance Dec 31	382,094	Cash Balance Dec 31	115,194	Cash Balance Dec 31	15,023	Cash Balance Dec 31	22,731	Cash Balance Dec 31	0	535,042 **
										535,042 **

**Note: These two block figures should agree.

CPA Summary

City of WaKeeney

NON-BUDGETED FUNDS (C)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Opioid Addiction Fund		**CID Sales Tax Fund**		**Insurance Claim Fund**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Manufacturer Claim Proceeds	427	Triplet 24/7 Sales Tax	107,626	Fire Insurance Proceeds	11,175					
Total Receipts	427	Total Receipts	107,626	Total Receipts	11,175	Total Receipts	0	Total Receipts	0	119,228
Resources Available:	427	Resources Available:	107,626	Resources Available:	11,175	Resources Available:	0	Resources Available:	0	119,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Disbursements	107,626	Disbursements	0					
Total Expenditures	0	Total Expenditures	107,626	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	107,626
Cash Balance Dec 31	427	Cash Balance Dec 31	0	Cash Balance Dec 31	11,175	Cash Balance Dec 31	0	Cash Balance Dec 31	0	11,602 **
										11,602 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The Governing Body of

City of WaKeeney

will meet on September 5, 2023 at 6:15 PM at City Hall 408 Russell Avenue WaKeeney, KS 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,465,006	48.570	1,400,820	47.864	1,657,425	717,671	47.177
Debt Service							
Library	92,359	6.728	96,664	5.675	100,900	87,537	5.754
Industrial Development	36,997	1.890	35,000	1.582	90,000	28,137	1.850
Special Highway	47,130		48,589		60,000		
Special Parks	5,174		5,298		9,000		
Sewer & Water	587,481		565,144		693,224		
Refuse & Recyling	251,834		270,115		291,500		
Principle & Interest - Utility Debt	174,625		174,625		174,625		
Local Drug Foreiture	3,259		25,168		55,000		
Travel & Tourism	99,668		143,006		154,065		
General Transportation Bus	43,138		33,780		46,100		
GT Bus - Out-of-Town	51,797		57,546		75,200		
Non-Budgeted Funds-A	222,859						
Non-Budgeted Funds-B	49,226						
Non-Budgeted Funds-C	107,626						
Totals	3,238,179	57.188	2,855,755	55.121	3,407,039	833,345	54.781
						*Revenue Neutral Rate***	*50.619*
Less: Transfers	439,185		210,624		424,624		
Net Expenditure	2,798,994		2,645,131		2,982,415		
Total Tax Levied	761,324		770,036		xxxxxxxxxxxxxxx		
Assessed Valuation	13,312,640		13,969,737		15,212,178		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,187,038	1,041,300	891,880
Lease Purchase Principal	0	0	0
Total	1,187,038	1,041,300	891,880

*Tax rates are expressed in mills

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

H. D. Howard

City Official Title: City Administrator

Resolution #09052023

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

WHEREAS, the Revenue Neutral Rate for the City of WaKeeney was calculated as 50.619 mills by the Trego County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of WaKeeney, 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 WAKEENEY, KS:

The City of WaKeeney shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.781 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 5th day of September 2023 and SIGNED by the Mayor.

F. Irene Dirks, Mayor

Attested:

Hardy D. Howard, City Administrator / Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023 at 6:15PM

Resolution #09052023

Governing Body Member	Yes	No	No Vote
Brent Deines			X
Ranita Deines	X		
John Fose	X		
Troy Leiker	X		
Kristin McCoy	X		
TOTAL			

Certified:

City Admin.

Hardy D. Howard, City Administrator / Clerk

STATE OF KANSAS
COUNTY OF TREGO, SS.

AFFIDAVIT OF PUBLICATION

Frank Mercer, of lawful age, being duly sworn upon oath states that he is the Publisher of

THE WESTERN KANSAS WORLD

A weekly newspaper printed in the State of Kansas, and published in and of general circulation in Trego County, Kansas, with a generally paid circulation on a yearly basis in Trego County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 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 Wakeeney, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 24th day of August, 2023, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 25th day of August, 2023.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 87.75
Affidavit, Notary's Fee	$ .60
Additional copies ___ @ ___	$
Total Publication Fee	$ 88.35

(First published in the Western Kansas World Thursday, August 24, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The Governing Body of
City of WaKeeney

will meet on September 5, 2023 at 6:15 PM at City Hall 408 Russell Avenue WaKeeney, KS 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate.*
General	1,465,006	48.570	1,400,820	47.864	1,657,425	717,671	47.177
Debt Service							
Library	92,359	6.728	96,664	5.675	100,900	87,537	5.754
Industrial Development	36,997	1.890	35,000	1.582	90,000	28,137	1.850
Special Highway	47,130		48,589		60,000		
Special Parks	5,174		5,298		9,000		
Sewer & Water	587,481		565,144		693,224		
Refuse & Recyling	251,834		270,115		291,500		
Principle & Interest - Utility Debt	174,625		174,625		174,625		
Local Drug Forefiture	3,259		25,168		55,000		
Travel & Tourism	99,668		143,006		154,065		
General Transportation Bus	43,139		33,780		46,100		
GT Bus - Out-of-Town	51,797		57,546		75,200		
Non-Budgeted Funds-A	222,859						
Non-Budgeted Funds-B	49,226						
Non-Budgeted Funds-C	107,626						
Totals	3,238,179	57.188	2,855,755	55.121	3,407,039	833,345	54.781
						*Revenue Neutral Rate***	50.619
Less: Transfers	439,185		210,624		424,624		
Net Expenditure	2,798,994		2,645,131		2,982,415		
Total Tax Levied	761,324		770,036		xxxxxxxxxxxxxxx		
Assessed Valuation	13,312,640		13,969,737		15,212,178		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,187,038		1,041,300		891,880		
Lease Purchase Principal	0		0		0		
Total	1,187,038		1,041,300		891,880		

*Tax rates are expressed in mills

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

H.D. Howard

City Official Title: City Administrator