State of Kansas
City

2025

CERTIFICATE

To the Clerk of Nemeha County, State of Kansas

We, the undersigned, officers of

City of Sabetha

ify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this buc was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amounts(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)
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grar		6			
Fund	**K.S.A.**				
General	12-101a	6	3,597,704	698,209	21.965
Debt Service	10-113	8	511,658	208,520	7.242
Library	12-1220	8	135,930	121,885	4.229
Library Employee Benefits	21-16102	9	25,250	23,095	0.755
Special Highway		10	69,950		
Airport		10	100,000		
Sewer		11	1,398,786		
Special Parks & Rec		11	20,000		
Aquatic Center		12	220,100		
Electric		12	6,250,000		
Water		13	1,147,840		
Non-Budgeted Funds-A		14			
Totals		xxxxxx	13,477,218	1,051,709	34.186
Budget Hearing Notice		15			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neigborhood Revitalization Rebate					

	Final County Assessed Valuation	County Clerk's Use Only
Nemeha County	22,047,620	
Brown County	6,748,368	
0		
0		
Nov 1, 2024 Total Assessed Valuation	28,795,988	

Revenue Neutral Rate	36.576
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049

Email:
sgordon@cpagordon.com

Attest: 12/31 2024

Mary Kay Schultejans
County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	641,105	66,652	1,472	340	6,719	314
Debt Service	281,141	29,229	645	149	2,946	138
Library	123,289	12,818	283	65	1,292	61
Library Employee Bene	22,027	2,290	51	12	231	11
TOTAL	1,067,562	110,989	2,451	566	11,188	524

County Treas Motor Vehicle Estimate 110,989

County Treas Recreational Vehicle Estimate 2,451

County Treas 16/20M Vehicle Estimate 566

County Treas Commercial Vehicle Tax Estimate 11,188

County Treas Watercraft Tax Estimate 524

Motor Vehicle Factor 0.10396

Recreational Vehicle Factor 0.00230

16/20M Vehicle Factor 0.00053

Commercial Vehicle Factor 0.01048

Watercraft Factor 0.00049

City of Sabetha

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
Parks & Rec	General	16,871	15,000	20,000	KSA 68-590
Highway	General	67,736	69,890	69,950	KSA 79-2958
Water	General	11,000	11,000	11,000	KSA 12-825d
Sewer	General	2,500	2,500	2,500	KSA 12-825d
Electric	General	371,000	500,000	500,000	KSA 12-825d
	Totals	469,107	598,390	603,450	
	Adjustments*				
	Adjusted Totals	469,107	598,390	603,450	

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

City of Sabetha

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:											
Series 2016-A	10/5/2016	9/1/2036	3.00	3,300,000	2,325,000	3/1 & 9/1	9/1	69,750	155,000	65,100	155,000
Series 2018-B	10/15/2018	9/1/2026	3.25	2,000,000	810,000	3/1 & 9/1	9/1	26,325	260,000	17,875	270,000
Series 2018-A	9/27/2018	9/1/2038	4.85	815,000	675,000	3/1 & 9/1	9/1	32,737	30,000	31,283	35,000
Series 2020-A	9/1792020	9/1/2033	1.75	2,860,000	2,255,000	3/1 & 9/1	9/1	39,463	215,000	35,700	215,000
Total G.O. Bonds					**6,065,000**			**168,275**	**660,000**	**149,958**	**675,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control #1401-0	3/1/2004	9/1/2025	2.79	3,250,000	410,545	Monthly	Monthly	9,284	203,197	6,607	206,601
Water Pollution Control #1953-0	6/3/2016	9/1/2037	2.00	1,340,450	956,583	3/1 & 9/1	3/1 & 9/1	18,834	59,844	17,631	61,047
Water Pollution Control #3053-0	10/25/2022	3/1/1944	2.12	1,597,217	1,162,198	3/1 & 9/1	3/1 & 9/1	1,997	32,270	3,872	65,569
Water Supply #2991	7/18/2019	2/1/2041	2.19	1,899,945	1,730,531	2/1 & 8/1	2/1 & 8/1	5,988	79,384	5,708	81,132
Total Other					**4,259,857**			**36,103**	**374,695**	**33,818**	**414,349**
Total Indebtedness					**10,324,857**			**204,378**	**1,034,695**	**183,776**	**1,089,349**

City of Sabetha

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
Ambulance	2020	2025	3.17	212,905	88,592	46,104	46,105
				Totals	**88,592**	**46,104**	**46,105**

***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: 2025

Library found in: City of Sabetha
Nemeha 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 2024	Proposed Year 2025
Ad Valorem Tax	$123,289	$121,885
Delinquent Tax	$11,471	$0
Motor Vehicle Tax	$217	$12,818
Recreational Vehicle Tax	$72	$283
16/20M Vehicle Tax	$0	$65
TOTAL TAXES	$135,049	$135,051
Difference in Total Taxes:	$2	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$27,008,190	$28,754,128
Did Assessed Valuation Decrease?	No	
Levy Rate	4.497	4.239
Difference in Levy Rate:	(0.258)	
Qualify for grant: Not 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

City of Sabetha 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	1,003,669	1,250,432	1,250,432
Receipts:			
Ad Valorem Tax	589,388	641,105	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	66,678	60,416	66,652
Recreational Vehicle Tax	1,251	1,146	1,472
16/20M Vehicle Tax		382	340
Commercial Vehicle Tax		11,481	6,719
Watercraft Tax		222	314
Gross Earning (Intangible) Tax			0
Transit Guest Tax	9,510	8,775	8,775
Local Alcoholic Liquor		8,150	8,150
Intergovernmental	68,842	75,000	25,000
Local Sales Tax	405,973	460,000	260,000
Franchise Tax	340,504	300,000	200,000
Licenses	6,609	5,600	5,600
Fines and Fees	10,500	8,000	2,058
Reimbursement	207,422	200,000	17,820
Charges for Service	714,682	800,000	400,000
Use of Property	29,272	31,000	31,000
Transfer from Parks and Recreation	16,871	15,000	15,000
Transfer from Highway Fund	67,737	69,890	69,950
Transfer from Water Fund	11,000	11,000	11,000
Transfer from Sewer Fund	2,500	2,500	2,500
Transfer from Electric Fund	371,000	500,000	500,000
Special Assessments	30,890	30,000	30,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	49,478	50,000	
Neighborhood Revitalization Rebate			0
Miscellaneous	102,612	308,037	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,102,719**	**3,597,704**	**1,662,350**
Resources Available:	**4,106,388**	**4,848,136**	**2,912,782**

City of Sabetha

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2023	Current Year Estimate Estimate for 2024	Proposed Budget Year Year for 2025
Resources Available:	4,106,388	4,848,136	2,912,782
Expenditures:			
0	0	0	0

0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	0	0
General Government		475,000	500,000
Personnel	177,160		
Contractual Services	247,842		
Commodities	18,197		
Capital Outlay			
Law Enforcement		500,000	540,000
Personnel	419,838		
Contractual Services	174,090		
Commodities	15,629		
Parks and Recreation		500,000	540,000
Personnel	271,989		
Contractual Services	180,441		
Commodities	40,490		
Streets		505,000	530,000
Personnel	152,565		
Contractual Services	148,782		
Commodities	116,914		
Capital Outlay	47,250		
EMT		415,000	445,000
Personnel	289,336		
Contractual Services	24,237		
Commodities	25,142		
Industrial Development	9,689	5,000	
Capital Outlay	309,765	650,000	650,000
Cemetery Subsidy	30,000	30,000	30,000
Debt Service	156,600	202,704	156,600
Cash Reserve (2025 column)			
Miscellaneous		315,000	206,104
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,855,956**	**3,597,704**	**3,597,704**
Unencumbered Cash Balance Dec 31	1,250,432	1,250,432	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,072,663	3,597,704	3,597,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,597,704
		Tax Required	684,922
	Delinquent Comp Rate:	1.9%	13,287
		Amount of 2024 Ad Valorem Tax	698,209

CPA Summary

City of Sabetha 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	234,150	218,621	209,999
Receipts:			
Ad Valorem Tax	218,115	281,141	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	80,590	26,384	29,229
Recreational Vehicle Tax	730	500	645
16/20M Vehicle Tax		167	149
Commercial Vehicle Tax		5,014	2,946
Watercraft Tax		97	138
Special Assessements	64,206	64,000	64,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**363,641**	**377,303**	**97,107**
Resources Available:	**597,791**	**595,924**	**307,106**
Expenditures:			
Principal and Interest	379,170	385,925	387,258
Cash Reserve (2025 column)			124,400
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**379,170**	**385,925**	**511,658**
Unencumbered Cash Balance Dec 31	218,621	209,999	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	526,721	392,351	511,658
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	511,658
		Tax Required	204,552
	Delinquent Comp Rate:	1.9%	3,968
		Amount of 2024 Ad Valorem Tax	208,520

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	1,846
Receipts:			
Ad Valorem Tax	132,040	123,289	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	16,149	11,471	12,818
Recreational Vehicle Tax	349	217	283
16/20M Vehicle Tax		72	65
Commercial Vehicle Tax		2,180	1,292
Watercraft Tax		42	61
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**148,538**	**137,271**	**14,519**
Resources Available:	**148,538**	**137,271**	**16,365**
Expenditures:			
Appropriations	148,538	135,425	135,930
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**148,538**	**135,425**	**135,930**
Unencumbered Cash Balance Dec 31	0	1,846	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	136,813	135,425	135,930
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	135,930
		Tax Required	119,565
	Delinquent Comp Rate:	1.9%	2,320
		Amount of 2024 Ad Valorem Tax	121,885

CPA Summary

City of Sabetha 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	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	2,857	22,027	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,067	2,290
Recreational Vehicle Tax		39	51
16/20M Vehicle Tax		13	12
Commercial Vehicle Tax		63	231
Watercraft Tax		8	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,857**	**24,217**	**2,595**
Resources Available:	2,857	24,217	2,595
Expenditures:			
Appropriations	2,857	24,217	25,250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**2,857**	**24,217**	**25,250**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	24,445	24,217	25,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,250
		Tax Required	22,655
	Delinquent Comp Rate:	1.9%	440
		Amount of 2024 Ad Valorem Tax	23,095

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	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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Sabetha 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		0	0
Receipts:			
State of Kansas Gas Tax	67,736	69,890	69,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,736**	**69,890**	**69,950**
Resources Available:	**67,736**	**69,890**	**69,950**
Expenditures:			
Transfer to General	67,736	69,890	69,950
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,736**	**69,890**	**69,950**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	71,820	69,890	69,950

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	101,947	123,393	87,446
Receipts:			
Charges for Services	70,659	64,053	65,000
Grants	45,980		
Interest on Idle Funds			
Miscellaneous	3,602		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,241**	**64,053**	**65,000**
Resources Available:	**222,188**	**187,446**	**152,446**
Expenditures:			
Contractual Services	64,806	19,947	20,000
Commodities	28,739	5,000	5,000
Capital Outlay	5,250	75,053	75,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**98,795**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	123,393	87,446	52,446
2023/2024/2025 Budget Authority Amount:	100,000	100,000	100,000

CPA Summary

City of Sabetha 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	469,157	563,763	107,763
Receipts:			
Charges to Customers	506,561	615,000	855,000
Reimbursements	1,170,398	11,500	11,500
Sales Tax	355,753	365,000	365,000
Loan Proceeds		1,100,000	
Grants			
Interest on Idle Funds	49,465	7,500	20,000
Miscellaneous		40,000	40,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,082,177**	**2,139,000**	**1,291,500**
Resources Available:	**2,551,334**	**2,702,763**	**1,399,263**
Expenditures:			
Administration	256,251	285,000	300,000
Treatment	230,141	245,000	250,000
Capital Outlay	1,001,195	1,615,341	300,000
Collection	206,034	155,000	155,000
Debt Service	291,450	292,159	391,286
Transfer to General Fund	2,500	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,987,571**	**2,595,000**	**1,398,786**
Unencumbered Cash Balance Dec 31	563,763	107,763	477
2023/2024/2025 Budget Authority Amount:	2,595,000	2,595,000	1,398,786

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Taxes	16,871	15,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,871**	**15,000**	**20,000**
Resources Available:	**16,871**	**15,000**	**20,000**
Expenditures:			
Transfer to General Fund	16,871	15,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,871**	**15,000**	**20,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	15,000	15,000	20,000

See Tab A

CPA Summary

City of Sabetha 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Aquatic Center**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	609,924	741,427	764,677
Receipts:			
Taxes	355,753	248,000	248,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**355,753**	**248,000**	**248,000**
Resources Available:	**965,677**	**989,427**	**1,012,677**
Expenditures:			
Debt Service	224,250	224,750	220,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**224,250**	**224,750**	**220,100**
Unencumbered Cash Balance Dec 31	741,427	764,677	792,577
2023/2024/2025 Budget Authority Amount	224,250	224,750	220,100

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,993,124	3,821,825	3,836,825
Receipts:			
Charges to Customers	5,398,185	6,180,000	6,180,000
Reimbursements	29,444	50,000	50,000
Interest on Idle Funds	164,885	35,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,592,514**	**6,265,000**	**6,280,000**
Resources Available:	**8,585,638**	**10,086,825**	**10,116,825**
Expenditures:			
Administration	290,147	375,000	375,000
Production	1,043,371	800,000	1,000,000
Distribution	2,905,299	4,000,000	4,000,000
Capital Outlay	103,996	500,000	325,000
Debt Service	50,000	75,000	50,000
Transfer to General Fund	371,000	500,000	500,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,763,813**	**6,250,000**	**6,250,000**
Unencumbered Cash Balance Dec 31	3,821,825	3,836,825	3,866,825
2023/2024/2025 Budget Authority Amount	6,250,000	6,250,000	6,250,000

CPA Summary

City of Sabetha 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	419,935	406,091	196,719
Receipts:			
Charges to Customers	780,212	900,000	925,000
KDHE loan proceeds			
Interest on Idle Funds	65,954	12,000	30,000
Miscellaneous	12,814		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**858,980**	**912,000**	**955,000**
Resources Available:	**1,278,915**	**1,318,091**	**1,151,719**
Expenditures:			
Administration	185,139	200,000	225,000
Production	262,687	470,000	470,000
Distribution	219,537	295,000	295,000
Capital Outlay	67,611	50,000	50,000
Debt Service	126,850	95,372	96,840
Transfer to General Fund	11,000	11,000	11,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**872,824**	**1,121,372**	**1,147,840**
Unencumbered Cash Balance Dec 31	406,091	196,719	3,879
2023/2024/2025 Budget Authority Amount:	1,050,740	1,121,372	1,147,840

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:			
Interest on Idle Funds			
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	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Sabetha

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:		
Prairie View Sidewalks										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,222	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		29,222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	29,222	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,222
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	29,222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**29,222** **
										29,222 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Sabetha

will meet on July 22, 2024 at 6:00 PM at Sabetha City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES

Nemeha County (home county) Brown County

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	2,855,956	26.335	3,597,704	23.384	3,597,704	698,209	24.282
Debt Service	379,170	11.501	385,925	10.254	511,658	208,520	7.252
Library	148,538	5.001	135,425	4.497	135,930	121,885	4.239
Library Employee Benefits	2,857	0.902	24,217	0.803	25,250	23,095	0.803
Special Highway	67,736		69,890		69,950		
Airport	98,795		100,000		100,000		
Sewer	1,987,571		2,595,000		1,398,786		
Special Parks & Rec	16,871		15,000		20,000		
Aquatic Center	224,250		224,750		220,100		
Electric	4,763,813		6,250,000		6,250,000		
Water	872,824		1,121,372		1,147,840		
Non-Budgeted Funds-A							
Totals	11,418,381	43.739	14,519,283	38.938	13,477,218	1,051,709	36.576
						*Revenue Neutral Rate***	*36.576*
Less: Transfers	469,107		598,390		603,450		
Net Expenditure	10,949,274		13,920,893		12,873,768		
Total Tax Levied	1,069,202		1,067,562		xxxxxxxxxxxxxxxxx		
Assessed Valuation	24,426,944		27,008,190		28,754,128		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	7,325,000	6,700,000	6,065,000
Revenue Bonds	0	0	0
Other	3,758,163	3,430,895	4,259,857
Lease Purchase Principal	254,700	172,925	88,592
Total	11,337,863	10,303,820	10,413,449

*Tax rates are expressed in mills

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

Steve Compo

City Official Title: City Clerk

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

2025

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

Steve Compo
City Official Title: City Clerk

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year and has been admitted at the post office of Sabetha , 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 week(s). The first publication thereof being made as aforesaid on the day of July 10, 2024, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

TW Kellenberger

Subscribed and sworn to before me this 10 day of July, 2025

Heather D Stewart
Notary Public

My commission expires: 11/15/25

Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____